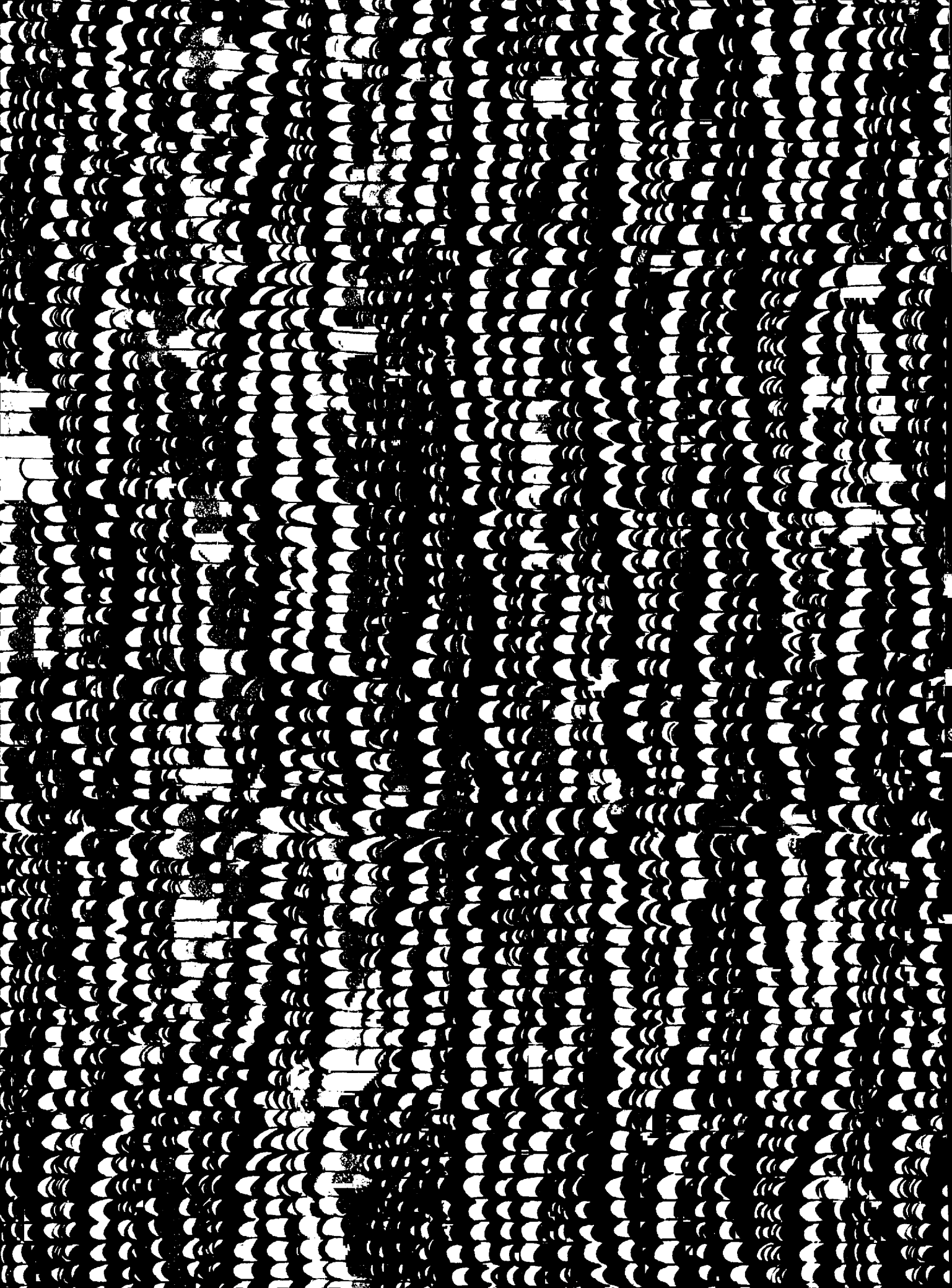
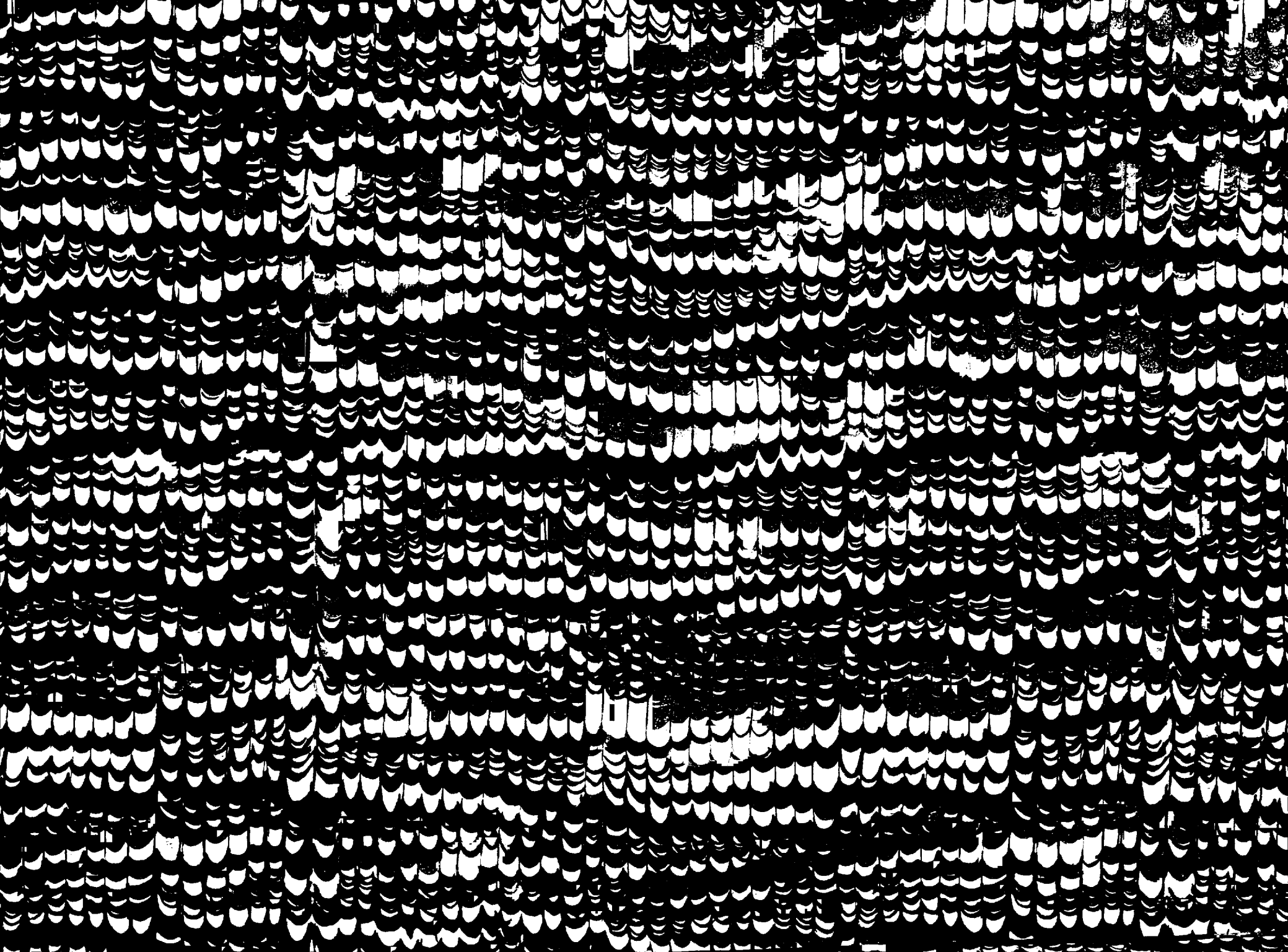
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COMBINED STATEMENT

OF THE

RECEIPTS AND EXPENDITURES BALANCES, ETC., OF THE UNITED STATES

FOR

THE FISCAL YEAR ENDED JUNE 30

1927

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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. 43, 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, December 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:

RECEIPTS		EXPENDITURES	
Ordinary receipts (p. 20)	$4, 128, 422, 887. 61	Expenditures (includes $519,563,844.78 public debt retirements chargeable against ordinary receipts) (p. 368)	$3, 493, 507, 876. 75
		Surplus, carried down	634, 915, 010. 86
	4, 128, 422, 887. 61		4, 128, 422, 887. 61
Surplus, brought down	634, 915, 010. 86		
Public debt receipts (p. 49)	5, 185, 083, 142. 93	Public debt expenditures (exclusive of $519,563,844.78 chargeable against ordinary receipts (p. 338)	5, 798, 528, 111. 74
Balance in general fund June 30, 1926	211, 128, 078. 43	Balance in general fund June 30, 1927	232, 598, 120. 48
	6, 031, 126, 232. 22		6, 031, 126, 232. 22

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.

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

Column			
	Unexpended Balances, June 30, 1926		
(1)	On books of the Secretary (Division of Bookkeeping and Warrants)		$886,050,410.31
(2)	To credit of disbursing officers (on basis of reports received from the several departments and establishments)		274,195,511.07
	Appropriations		
(3)	Appropriations set up during fiscal year 1927 (accountability statement, p. 371)		3,351,393,588.41
	Total		4,511,639,509.79
	Expenditures During 1927		
(4)	Warrants issued	$3,001,813,965.89	
	Unexpended disbursing balances June 30, 1926 (column 2)	274,195,511.07	
		3,276,009,476.96	
	Unexpended disbursing balances June 30, 1927 (column 8)	301,735,555.76	
(5)	Checks issued		[1] 2,974,273,921.20
	Surplus Fund		
(6)	Lapsed appropriations written off		92,933,773.58
	Unexpended Balances, June 30, 1927		
(7)	On books of the Secretary (Division of Bookkeeping and Warrants)		1,142,696,259.25
(8)	To credit of disbursing officers (on basis of reports received from the several departments and establishments)		301,735,555.76
	Total		4,511,639,509.79

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 409 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.

[1] Exclusive of $519,563,844.78 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 disbursing officers practically as a bookkeeping expedient, and, to the extent that the unexpended balances of the funds so advanced vary between the beginning and close of the fiscal year, the warrant expenditures differ from the actual expenditures for that year.

Before the World War these balances averaged about $60,000,000. On account of the enormously increased expenditures of the war period, which gradually increased until they reached over $2,000,000,000 a month, the balances of disbursing officers averaged over $2,000,000,000 for a long period of time. With the decrease in expenditures, these balances have gradually decreased until at present the active balances are about $300,000,000 and will probably remain near that figure for some time.

In order to correct the situation described above and exhibit the expenditures on the best practicable basis, the several departments and establishments 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 this 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. (Extract from annual report of the Secretary of the Treasury for the fiscal year ended June 30, 1927, pp. 89–91.)

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[1] See "Foreword," p. 7.

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RECEIPTS AND EXPENDITURES OF THE GOVERNMENT FOR THE FISCAL YEAR ENDED JUNE 30, 1927, CLASSIFIED ACCORDING TO FUNDS

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

	General funds		Special funds (various acts)[1]		Trust funds (various acts)[1]		District of Columbia (act June 29, 1922)[2]		Total	
	Page	Amount	Page	Amount	Page	Amount	Page	Amount	Page	Amount
Ordinary receipts:										
Revenue receipts—										
Customs	51–57	$605,666,688.02	57	$5,777.16					57	$605,672,465.18
Internal revenue	58, 59	2,868,275,959.21	59	408,924.51					59	2,868,684,883.72
Interest, premium, and discount	16, 48	[3] 60,870,296.53	16	134,963,905.05					16, 48	[3] 195,834,201.58
Federal reserve and Federal intermediate credit bank franchise tax			17	1,231,763.58					17	1,231,763.58
Profits on coinage, bullion deposits, etc	17	9,130,112.82							17	9,130,112.82
Revenue producing enterprises	17, 48	[4] 30,355,198.99	17	405,201.40					17, 48	[4] 30,760,400.39
Rent of public buildings, grounds, etc	17	1,169,761.51							17	1,169,761.51
Fees, fines, penalties, and forfeitures	17	31,686,953.84	17	2,313,254.98					17	34,000,208.82
Assessments and reimbursements	18	12,513,147.23	18, 48	[5] 11,179,707.13					18, 48	[5] 23,692,854.36
Public domain	16	10,202,167.12	16	14,470,411.01					16	24,672,578.13
District of Columbia	64	146,500.42					62–64	$30,511,554.74	64	30,658,055.16
Miscellaneous	18, 48	[6] 2,171,854.87	18	5,319,636.56					18, 48	[6] 7,491,491.43
Total revenue receipts		3,632,188,640.56		170,298,581.38				30,511,554.74		3,832,998,776.68
Nonrevenue receipts—										
Sales of Government property	16	14,561,722.01	16	3,894,975.20					16	18,456,697.21
Proceeds of investments (principal)	18, 48	[7] 133,830,628.20	18	44,254,722.54					18, 48	[7] 178,085,350.74
Sales of public lands	61	42,793.67	61	578,392.96					61	621,186.63
Gifts and contributions	17	31,247.56	17	6,326,909.90					17	6,358,157.46
Trust funds					18	$91,902,718.89			18	91,902,718.89
Total nonrevenue receipts		148,466,391.44		55,055,000.60		91,902,718.89				295,424,110.93
	15	3,780,655,032.00	15	225,353,581.98	15	91,902,718.89	15	30,511,554.74	15	4,128,422,887.61
Transfers between funds		+2,659,299.80		−2,830,402.22		+171,102.42				
Total ordinary receipts		3,783,314,331.80		222,523,179.76		92,073,821.31		30,511,554.74		4,128,422,887.61
Ordinary expenditures:										
General expenditures—										
Legislative establishment	Various	19,111,354.12	71, 74	36,875.40					75	19,148,229.52
Executive proper	77	608,347.68							77	608,347.68
Department of State	Various	16,092,915.09	227	265,750.81	227–231	80,331.14			231	16,438,997.04
Treasury Department	Various	148,742,213.56	Various	2,954,203.67	236, 244, 265	*191,337.03*			266	151,505,080.20
War Department	Various	349,092,171.14	Various	4,323,093.60	271, 314	2,247,457.60			315	355,662,722.34
Department of Justice	Various	24,562,978.97	180	100,000.00					188	24,662,978.97
Post Office Department	214, 215	53,407.88							214, 215	53,407.88
Navy Department	Various	318,715,708.44	Various	5,405,826.30	204, 211, 213	116,643.19			213	324,238,177.93
Department of the Interior	Various	267,079,540.69	Various	11,877,174.80	Various	23,107,783.78			177	302,064,499.27
Department of Agriculture	Various	152,325,807.99	110, 111	3,258,274.40					111	155,584,082.39
Department of Commerce	129	30,382,711.21							129	30,382,711.21
Department of Labor	Various	9,837,523.72	190	3,752.38					192	9,841,276.10
United States Veterans' Bureau	Various	384,008,249.96	95	*6,017,880.07*	95	16,069,239.97			97	394,059,609.86
Other independent offices and commissions	Various	32,604,718.40	Various	2,526,288.15					97	35,131,006.55
District of Columbia	335	9,026,685.99					335	28,681,039.90	335	37,707,725.89
		1,762,244,334.84		24,733,359.44		41,430,118.65		28,681,039.90		1,857,088,852.83
Unclassified items	365	573,388.83							365	573,388.83
Total general expenditures		1,762,817,723.67		24,733,359.44		41,430,118.65		28,681,039.90	369	1,857,662,241.66

Interest on the public debt	336	787, 793, 764. 08							336	787, 793, 764. 08
Refund of receipts—										
Customs	238	20, 286, 495. 13	238	6, 927. 65					266	20, 293, 422. 78
Internal Revenue	242	112, 297, 214. 19	242	710, 343. 46					266	113, 007, 557. 65
Postal deficiency	215	27, 263, 191. 12							215	27, 263, 191. 12
Panama Canal	316	8, 512, 022. 17							316	8, 512, 022. 17
Operations in special accounts—										
Railroads	97	983, 966. 04							97	983, 966. 04
War Finance Corporation	97	*27, 026, 157. 45*							97	*27, 026, 157. 45*
Shipping Board	90, 91	26, 027, 369. 03	91	*7, 372, 358. 79*					91	18, 655, 010. 24
Alien property funds	97	*85, 727. 11*							97	*85, 727. 11*
Adjusted service certificate fund	97	115, 719, 586. 10							97	115, 719, 586. 10
Civil service retirement fund					177	1, 308, 757. 69			177	1, 308, 757. 69
Investment of trust funds—										
Government life insurance					97	48, 938, 360. 46			97	48, 938, 360. 46
District of Columbia teachers' retirement							335	289, 980. 43	335	289, 980. 43
Foreign service retirement					231	87, 267. 50			231	87, 267. 50
General railroad contingent			97	870, 677. 84					97	870, 677. 84
Total ordinary		2, 834, 589, 446. 97		18, 948, 949. 60		91, 764, 504. 30	335	28, 971, 020. 33	367	2, 974, 273, 921. 20
Public debt retirements chargeable against ordinary receipts—										
Sinking fund	337	333, 528, 400. 00							337	333, 528, 400. 00
Purchase and retirements from foreign repayments			337	19, 254, 500. 00					337	19, 254, 500. 00
Received from foreign governments under debt settlements			337	159, 961, 800. 00					337	159, 961, 800. 00
Purchases and retirements from franchise tax receipts (Federal reserve and Federal intermediate credit banks)			337	1, 231, 834. 78					337	1, 231, 834. 78
Forfeitures, gifts, etc			337	5, 587, 310. 00					337	5, 587, 310. 00
Total public debt retirements chargeable against ordinary receipts	373	333, 528, 400. 00	374	186, 035, 444. 78					337	519, 563, 844. 78
Total		3, 168, 117, 846. 97		204, 984, 394. 38		91, 764, 504. 30		28, 971, 020. 33	374	3, 493, 837, 765. 98
Increase in outstanding checks	369	329, 889. 23							369	329, 889. 23
Total expenditures chargeable against ordinary receipts		3, 167, 787, 957. 74		204, 984, 394. 38		91, 764, 504. 30		28, 971, 020. 33	375	3, 493, 507, 876. 75
Surplus of ordinary receipts over expenditures chargeable against ordinary receipts		615, 526, 374. 06		17, 538, 785. 38		309, 317. 01		1, 540, 534. 41	369	634, 915, 010. 86
Public debt receipts	49	5, 185, 083, 142. 93							49	5, 185, 083, 142. 93
Total to be accounted for		5, 800, 609, 516. 99		17, 538, 785. 38		309, 317. 01		1, 540, 534. 41	369	5, 819, 998, 153. 79
Public debt expenditures (exclusive of $519,563,844.78 chargeable against ordinary receipts as above)	338	5, 798, 528, 111. 74							338	5, 798, 528, 111. 74
Excess of all receipts over expenditures		2, 081, 405. 25		17, 538, 785. 38		309, 317. 01		1, 540, 534. 41	369	21, 470, 042. 05
General fund balance June 30, 1926		27, 352, 963. 81		91, 555, 993. 99		78, 714, 232. 89		13, 504, 887. 74	369	211, 128, 078. 43
General fund balance June 30, 1927		29, 434, 369. 06		109, 094, 779. 37		79, 023, 549. 90		15, 045, 422. 15	369	232, 598, 120. 48

[1] Exclusive of District of Columbia special and trust funds.
[2] Includes District of Columbia special and trust funds.
[3] Includes $26,867,691.90 receipts credited direct to appropriations.
[4] Includes $1,618,488.27 receipts credited direct to appropriation.
[5] Includes $4,700,309.96 receipts credited direct to appropriation.
[6] Includes $1,806,321.24 receipts credited direct to appropriations.
[7] Includes $69,708,400.42 receipts credited direct to appropriations.

SUMMARY OF RECEIPTS BY SOURCES, FISCAL YEAR 1927

	General funds	Special funds	Trust funds	Total
ORDINARY RECEIPTS				
Customs (for details of customs receipts by districts and ports, see pp. 51–57):				
Duties	$603,425,354.68	$1,197.99		$603,426,552.67
Tonnage tax	2,241,333.34	4,579.17		2,245,912.51
	605,666,688.02	5,777.16		605,672,465.18
Internal revenue (for details of internal revenue receipts by States and districts, see pp. 58, 59):				
Income tax	2,219,933,616.38	18,827.34		2,219,952,443.72
Miscellaneous internal revenue taxes	647,840,451.72	390,097.17		648,230,548.89
Collections under enforcement of national prohibition act [1]	501,891.11			501,891.11
	2,868,275,959.21	408,924.51		2,868,684,883.72
Public lands (included under public domain receipts below).				
Miscellaneous (for details see pp. 21–47):				
Interest, premium, and discount	[2] 34,002,604.63	134,963,905.05		168,966,509.68
Sales of Government property	14,561,722.01	3,894,975.20		18,456,697.21
Public domain receipts (includes $621,186.63 sales of public lands)	10,244,960.79	15,048,803.97		25,293,764.76
Federal reserve and Federal intermediate credit banks franchise tax		1,231,763.58		1,231,763.58
Profits on coinage, bullion deposits, etc	9,130,112.82			9,130,112.82
Revenue-producing enterprises	[2] 28,736,710.72	405,201.40		29,141,912.12
Rent of public buildings, grounds, etc	1,169,761.51			1,169,761.51
Fees, fines, penalties, forfeitures, etc	31,686,953.84	2,313,254.98		34,000,208.82
Gifts and contributions	31,247.56	6,326,909.90		6,358,157.46
Repayments of investments	[2] 64,122,227.78	44,254,722.54		108,376,950.32
Assessments and reimbursements	12,513,147.23	[2] 6,479,397.17		18,992,544.40
Miscellaneous unclassified receipts	[2] 372,137.75	5,319,636.56		5,691,774.31
Trust funds (excluding $2,670,766.74 from District of Columbia)			$91,902,718.89	91,902,718.89
District of Columbia [3]—				
District of Columbia revenues, taxes, etc	24,859,514.55	2,981,273.45	2,670,766.74	30,511,554.74
United States revenues from District of Columbia sources	146,500.42			146,500.42
	231,577,601.61	223,219,843.80	94,573,485.63	549,370,931.04
Total	3,705,520,248.84	223,634,545.47	94,573,485.63	4,023,728,279.94
Deduct moneys deposited in fiscal year 1926 but covered by warrant in fiscal year 1927	$13,262.97			
Add moneys received in fiscal year 1927 but not covered by warrant	6,658.85			
	6,604.12			6,604.12
Total ordinary receipts based on receipt warrants issued	3,705,513,644.72	223,634,545.47	94,573,485.63	4,023,721,675.82
Receipts credited by repay warrants direct to appropriations [4]	100,000,901.83	4,700,309.96		104,701,211.79
Total ordinary cash receipts on baisis of daily Treasury statements, revised	3,805,514,546.55	228,334,855.43	94,573,485.63	4,128,422,887.61
Public debt receipts	5,185,083,142.93			5,185,083,142.93
Total receipts into the general fund	8,990,597,689.48	228,334,855.43	94,573,485.63	9,313,506,030.54
Postal revenues under control of the Postmaster General	683,121,988.66			683,121,988.66
Total receipts, including postal revenues	9,673,719,678.14	228,334,855.43	94,573,485.63	9,996,628,019.20

[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 Department of Justice, p. 35, $4,261,070.14.
[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

	General funds	Special funds	Trust funds	Total
ORDINARY RECEIPTS				
Legislative	$580, 955. 88	$37, 669. 28	$15, 150. 00	$633, 775. 16
Executive Office	20. 26			20. 26
Independent Offices	5, 072, 227. 52	3, 450, 120. 86	65, 846, 078. 40	74, 368, 426. 78
Department of Agriculture	4, 406, 588. 59	3, 408, 450. 86		7, 815, 039. 45
Department of Commerce	4, 318, 698. 70			4, 318, 698. 70
Department of the Interior (includes $621,186.63 sales of public lands)	3, 552, 034. 22	7, 870, 236. 95	24, 221, 448. 68	35, 643, 719. 85
Department of Justice, including Judicial	7, 743, 772. 67	241, 344. 62		7, 985, 117. 29
Department of Labor	5, 270, 071. 30	65, 062. 66		5, 335, 133. 96
Navy Department	11, 880, 506. 09	12, 982, 651. 56	216, 882. 36	25, 080, 040. 01
Department of State	8, 964, 145. 99	513, 906. 03	14, 052. 30	9, 492, 104. 32
Treasury Department (includes $605,672,465.18 customs and $2,868,684,883.72 internal revenue)	3, 584, 800, 541. 63	183, 902, 855. 03		3, 768, 703, 396. 66
War Department	18, 379, 969. 57	8, 180, 974. 17	1, 589, 107. 15	28, 150, 050. 89
Panama Canal	25, 544, 701. 45			25, 544, 701. 45
District of Columbia: [1]				
District of Columbia, revenues, taxes, etc	24, 859, 514. 55	2, 981, 273. 45	2, 670, 766. 74	30, 511, 554. 74
United States revenues from District of Columbia sources	146, 500. 42			146, 500. 42
Total	3, 705, 520, 248. 84	223, 634, 545. 47	94, 573, 485. 63	4, 023, 728, 279. 94
Deduct moneys deposited in fiscal year 1926 but covered by warrant in fiscal year 1927 $13, 262. 97				
Add moneys received in fiscal year 1927 but not covered by warrant 6, 658. 85				
	6, 604. 12			6, 604. 12
Total ordinary receipts based on receipt warrants issued	3, 705, 513, 644. 72	223, 634, 545. 47	94, 573, 485. 63	4, 023, 721, 675. 82
Receipts credited by repay warrants direct to appropriations [2]	100, 000, 901. 83	4, 700, 309. 96		104, 701, 211. 79
Total ordinary cash receipts on basis of daily Treasury statements, revised	3, 805, 514, 546. 55	228, 334, 855. 43	94, 573, 485. 63	4, 128, 422, 887. 61
Public debt receipts	5, 185, 083, 142. 93			5, 185, 083, 142. 93
Total receipts into the general fund	8, 990, 597, 689. 48	228, 334, 855. 43	94, 573, 485. 63	9, 313, 506, 030. 54
Postal revenues under control of the Postmaster General	683, 121, 988. 66			683, 121, 988. 66
Total receipts including postal revenues	9, 673, 719, 678. 14	228, 334, 855. 43	94, 573, 485. 63	9, 996, 628, 019. 20

[1] For details of receipts by sources see p. 62.

[2] For details see p. 48.

DETAILS OF RECEIPTS BY SOURCES, FISCAL YEAR 1927

	General funds	Special funds	Trust funds	Total
ORDINARY RECEIPTS				
Customs (details on pp. 51–57):				
Duties	$603, 425, 354. 68	$1, 197. 99		$603, 426, 552. 67
Tonnage tax	2, 241, 333. 34	4, 579. 17		2, 245, 912. 51
	605, 666, 688. 02	5, 777. 16		605, 672, 465. 18
Internal revenue (details on pp. 58, 59):				
Income tax	2, 219, 933, 616. 38	18, 827. 34		2, 219, 952, 443. 72
Miscellaneous internal revenue taxes	647, 840, 451. 72	390, 097. 17		648, 230, 548. 89
Collections under enforcement of national prohibition act [1]	501, 891. 11			501, 891. 11
	2, 868, 275, 959. 21	408, 924. 51		2, 868, 684, 883. 72
Public lands (included in public domain receipts below).				
Miscellaneous:				
Interest, premium, and discount—				
Interest on bonds of foreign governments under funding agreements	4, 864, 359. 14	134, 961, 800. 00		139, 826, 159. 14
Interest on unfunded obligations of foreign governments	20, 563, 440. 76			20, 563, 440. 76
Interest on miscellaneous obligations	1, 090, 103. 04	2, 040. 00		1, 092, 143. 04
Interest on overpayments under sec. 209, transportation act 1920, as amended	5, 244. 48			5, 244. 48
Interest on farm-loan bonds	670, 060. 92			670, 060. 92
Interest on public deposits	4, 707, 706. 25			4, 707, 706. 25
Interest on advance payment to contractors	44, 551. 39			44, 551. 39
Dividends on capital stock of the Panama Railroad owned by the United States	350, 000. 00			350, 000. 00
Final dividend of the U. S. Sugar Equalization Board [2]				
Gain by exchange	1, 707, 138. 65	65. 05		1, 707, 203. 70
	34, 002, 604. 63	134, 963, 905. 05		168, 966, 509. 68
Sales of Government property—				
Surplus—				
Proceeds of sale of Government property	3, 298, 256. 98	38, 357. 89		3, 336, 614. 87
Sale of office material, etc. (General Supply Committee)	36, 548. 93			36, 548. 93
Disposal of properties, United States Housing Corporation	1, 669, 594. 90			1, 669, 594. 90
Sale of lands, etc., on account of military post construction fund		3, 836, 617. 31		3, 836, 617. 31
Sale of war supplies	8, 628, 478. 01	20, 000. 00		8, 648, 478. 01
Other	31, 229. 14			31, 229. 14
	13, 664, 107. 96	3, 894, 975. 20		17, 559, 083. 16
Sale of seal and fox skins	281, 004. 53			281, 004. 53
Sale of public documents and charts	298, 950. 26			298, 950. 26
Sale of card indexes, Library of Congress	190, 751. 30			190, 751. 30
Miscellaneous Government property	126, 907. 96			126, 907. 96
	897, 614. 05			897, 614. 05
	14, 561, 722. 01	3, 894, 975. 20		18, 456, 697. 21
Public domain receipts—				
Sales of public lands (details on p. 60)	42, 793. 67	578, 392. 96		621, 186. 63
Receipts under mineral leasing acts	669, 014. 00	6, 001, 271. 89		6, 670, 285. 89
Royalties on oil, gas, etc	5, 407, 569. 68	5, 845, 515. 16		11, 253, 084. 84
Forest reserve fund	3, 414, 367. 24	1, 813, 300. 07		5, 227, 667. 31
National park revenues	669, 927. 56			669, 927. 56
Other	41, 288. 64	810, 323. 89		851, 612. 53
	10, 244, 960. 79	15, 048, 803. 97		25, 293, 764. 76

[1] Additional collections from this source, amounting to $4,298,198.21, were made as follows:
Under Miscellaneous receipts, Department of Justice, p. 35 ..... $4,261,070.14
Under Miscellaneous receipts, Treasury, p. 41 ..... 37,128.07

[2] See note, p. 25.

Details of receipts by sources, fiscal year 1927—Continued

	General funds	Special funds	Trust funds	Total
ORDINARY RECEIPTS—Continued				
Miscellaneous—Continued.				
Federal reserve and Federal intermediate credit banks franchise tax		$1, 231, 763. 58		$1, 231, 763. 58
Profits on coinage, bullion deposits, etc	$9, 130, 112. 82			9, 130, 112. 82
Revenue-producing enterprises—				
Operation of properties, United States Housing Corporation	479, 016. 53			479, 016. 53
Funds deposited for construction loans under sec. 11, merchant marine act, 1920		94, 770. 72		94, 770. 72
Center Market, Washington, D. C	259, 595. 68			259, 595. 68
Earnings from radio service	150, 000. 00			150, 000. 00
Tolls, profits, etc., Panama Canal	25, 154, 384. 16			25, 154, 384. 16
United States telegraph lines	230, 291. 68			230, 291. 68
Laundry and dry-cleaning operations (War)	1, 353, 105. 93			1, 353, 105. 93
Profits from sale of ships' stores, Navy		310, 430. 68		310, 430. 68
Sale of electric current (Dam No. 2, Muscle Shoals, Ala.)	1, 031, 901. 64			1, 031, 901. 64
Other	78, 415. 10			78, 415. 10
	28, 736, 710. 72	405, 201. 40		29, 141, 912. 12
Rent of public buildings, grounds, etc	1, 169, 761. 51			1, 169, 761. 51
Fees, fines, penalties, forfeitures, etc.—				
Alaska fund		238, 094. 62		238, 094. 62
Fees on letters patent	3, 462, 627. 12			3, 462, 627. 12
Copyright fees	183, 689. 05			183, 689. 05
Fees and commissions (land offices)	493, 194. 99			493, 194. 99
Consular and passport fees	8, 786, 362. 25			8, 786, 362. 25
Tax on circulation of national banks	3, 253, 461. 97			3, 253, 461. 97
Customs service	1, 589, 714. 30			1, 589, 714. 30
Collections under enforcement of national prohibition act (Treasury and Judicial)[3]	4, 295, 448. 21	2, 750. 00		4, 298, 198. 21
Commissions on telephone pay stations in Federal buildings	16, 870. 20			16, 870. 20
Navy fines and forfeitures		845, 661. 29		845, 661. 29
Naval hospital fund		1, 006, 857. 98		1, 006, 857. 98
Naturalization fees	944, 955. 50			944, 955. 50
Immigration Service, including $3,271,903.10 head tax	3, 799, 619. 99	65, 062. 66		3, 864, 682. 65
Judicial	3, 044, 710. 11	500. 00		3, 045, 210. 11
Forfeitures by contractors	112, 323. 28			112, 323. 28
Licenses under Federal water power act	132, 850. 39	153, 868. 43		286, 718. 82
Taxes, licenses, fines, etc., Canal Zone	222, 332. 34			222, 332. 34
Other	1, 348, 794. 14	460. 00		1, 349, 254. 14
	31, 686, 953. 84	2, 313, 254. 98		34, 000, 208. 82
Gifts and contributions—				
Library of Congress gift fund [4]		37, 031. 78	(4)	37, 031. 78
Return of increase in salary by Member of Congress, 69th Congress	1, 875. 00			1, 875. 00
Advance of funds for river and harbor improvements		1, 248, 000. 00		1, 248, 000. 00
Contributions for river and harbor improvements		2, 944, 263. 15		2, 944, 263. 15
For Forest Service cooperative work		1, 502, 536. 05		1, 502, 536. 05
For roads, bridges, and related works, Alaska		91, 695. 82		91, 695. 82
Canadian Government's share, cost of protective works and measures, Lake of the Woods and Rainy River, Minn		275, 000. 00		275, 000. 00
Moneys received from persons unknown	3, 894. 60	60. 00		3, 954. 60
Donations to the United States	25, 468. 96			25, 468. 96
Pan American Union quotas		220, 658. 29		220, 658. 29
Other	9. 00	7, 664. 81		7, 673. 81
	31, 247. 56	6, 326, 909. 90		6, 358, 157. 46
Repayments of investments—				
Principal of unfunded loans made to foreign governments		10, 001, 882. 81		10, 001, 882. 81
Principal of bonds of foreign governments under funding agreements	1, 438, 350. 27	34, 252, 839. 73		35, 691, 190. 00
Principal of sale of surplus war supplies to foreign governments	6, 500. 00			6, 500. 00

[3] Additional collections from this source amounting to $501,891.11 were made under Internal Revenue. See p. 59.
[4] For contributions to Library of Congress Trust Fund, investment account, see p. 21.

Details of receipts by sources, fiscal year 1927—Continued

	General funds	Special funds	Trust funds	Total
ORDINARY RECEIPTS—Continued				
Miscellaneous—Continued.				
Repayments of investments—Continued.				
Liquidation of capital stock, Federal land banks	$338, 432. 00			$338, 432. 00
Sale of farm-loan bonds	60, 495, 000. 00			60, 495, 000. 00
Return of advances made to reclamation fund	1, 000, 000. 00			1, 000, 000. 00
Principal of loans made by United States Housing Corporation	843, 945. 51			843, 945. 51
	64, 122, 227. 78	$44, 254, 722. 54		108, 376, 950. 32
Assessments and reimbursements—				
Salaries and expenses, national-bank examiners		2, 451, 008. 90		2, 451, 008. 90
Expenses of redeeming national currency	546, 528. 74			546, 528. 74
Assessments on Federal reserve banks for salaries and expenses, Federal Reserve Board		2, 349, 538. 84		2, 349, 538. 84
Assessments on Federal and joint-stock land banks, and Federal intermediate credit banks, salaries and expenses, Federal Farm Loan Board		588, 338. 34		588, 338. 34
Overhead charges on sales of services or supplies (War and Navy)	168, 621. 26			168, 621. 26
Army costs due the United States from Germany, Paris agreement of Jan. 14, 1925	8, 919, 849. 17			8, 919, 849. 17
Settlement of claims (War and Interior)	326, 075. 88			326, 075. 88
General railroad contingent fund		851, 942. 87		851, 942. 87
Reimbursement of appropriations made for Indian tribes	3, 274. 96			3, 274. 96
Expense of international service of ice observations and patrol	193, 012. 29			193, 012. 29
Collections under grain and cotton standards acts	69, 644. 49	92, 614. 74		162, 259. 23
Payment for quarters, subsistence, and laundry service, Veterans' Bureau	468, 307. 75			468, 307. 75
Fumigation and disinfection of vessels, Public Health Service	642, 232. 63			642, 232. 63
Reimbursement for maintenance of District of Columbia inmates in Federal penal and correctional institutions	138, 551. 30			138, 551. 30
Work done for individuals, corporations, et al	133, 128. 83			133, 128. 83
Reimbursement for Government property lost	54, 019. 83			54, 019. 83
Damages to Government property	19, 630. 43			19, 630. 43
Other	830, 269. 67	145, 953. 48		976, 223. 15
	12, 513, 147. 23	6, 479, 397. 17		18, 992, 544. 40
Miscellaneous unclassified receipts—				
Clothing and small stores fund		5, 319, 636. 56		5, 319, 636. 56
Bribes to United States officers	71, 091. 95			71, 091. 95
Other	301, 045. 80			301, 045. 80
	372, 137. 75	5, 319, 636. 56		5, 691, 774. 31
Trust funds—				
Government life-insurance fund			$65, 846, 078. 40	
Civil-service retirement and disability fund			(5)	
Contributions to Library of Congress Trust Fund, investment account			15, 150. 00	
Foreign Service retirement and disability fund, interest on investments			10, 007. 54	
Soldiers' Home permanent fund			546, 355. 20	
Pay of the Army, deposit fund			980, 165. 42	
Navy and Marine Corps deposit funds			210, 519. 54	
Indian moneys—				
Proceeds of labor $2, 682, 492. 72				
Oil and gas leases, etc., Osage Reservation, Okla 18, 545, 930. 46				
Kiowa, Comanche and Apache Indians, Okla., moneys due for oil and gas, south half Red River, act Mar. 4, 1923 1, 200, 734. 49				
Proceeds of sales and leases of Indian lands, etc 1, 552, 565. 69				
			23, 981, 723. 36	
Miscellaneous trust funds			312, 719. 43	
			91, 902, 718. 89	91, 902, 718. 89

[5] Credits to this fund, beginning with the fiscal year 1927, are made direct to the appropriation account by repay covering warrants.

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

	General funds	Special funds	Trust funds	Total
ORDINARY RECEIPTS—Continued				
Miscellaneous—Continued.				
District of Columbia—[6]				
Revenues—				
District of Columbia share	$24, 859, 514. 55	$2, 981, 273. 45	$2, 670, 766. 74	$30, 511, 554. 74
United States share	146, 500. 42			146, 500. 42
	25, 006, 014. 97	2, 981, 273. 45	2, 670, 766. 74	30, 658, 055. 16
Total miscellaneous receipts, including Panama Canal and "Sales of public lands"	231, 577, 601. 61	223, 219. 843. 80	94, 573, 485. 63	549, 370, 931. 04
Total	3, 705. 520, 248. 84	223, 634, 545. 47	94, 573, 485. 63	4, 023, 728, 279. 94
Deduct moneys deposited in fiscal year 1926 but covered by warrant in year 1927 $13, 262. 97				
Add moneys received in fiscal year 1927 but not covered by warrant 6, 658. 85				
	6, 604. 12			6, 604. 12
Total ordinary receipts based on receipt warrants issued	3, 705, 513, 644. 72	223, 634, 545. 47	94, 573, 485. 63	4, 023, 721, 675. 82
Receipts credited by repay warrants direct to appropriations [7]	100, 000, 901. 83	4, 700, 309. 96		104, 701, 211. 79
Total ordinary cash receipts on basis of daily Treasury statements, revised	3, 805, 514, 546. 55	228, 334, 855. 43	94, 573, 485. 63	4, 128, 422, 887. 61
Public debt receipts	5, 185, 083, 142. 93			5, 185, 083, 142. 93
Total receipts into the general fund	8, 990, 597, 689. 48	228, 334, 855. 43	94, 573, 485. 63	9, 313, 506, 030. 54
Postal revenues under control of the Postmaster General	683, 121, 988. 66			683, 121, 988. 66
Total receipts, including postal revenues	9, 673, 719, 678. 14	228, 334, 855. 43	94, 573, 485. 63	9, 996, 628, 019. 20

[6] For details see p. 62.

[7] For details see p. 48.

RECEIPTS INTO THE GENERAL FUND

	General funds	Special funds	Trust funds	Total
ORDINARY				
Customs (details on pp. 51–57):				
Duties	$603, 425, 354. 68	$1, 197. 99		$603, 426, 552. 67
Tonnage tax	2, 241, 333. 34	4, 579. 17		2, 245, 912. 51
	605, 666, 688. 02	5, 777. 16		605, 672, 465. 18
Internal revenue (details on pp. 58, 59):				
Income tax	2, 219, 933, 616. 38	18, 828. 34		2, 219, 952, 443. 72
Miscellaneous internal-revenue taxes	647, 840, 451. 72	390, 097. 17		648, 230, 548. 89
Collections under enforcement of national prohibition act [1]	501, 891. 11			501, 891. 11
	2, 868, 275, 959. 21	408, 924. 51		2, 868, 684, 883. 72
Miscellaneous (details follow):				
Miscellaneous receipts (including sales of public lands, details on p. 60)	[2] 231, 570, 997. 49	223, 219, 843. 80	$94, 573, 485. 63	[2] 549, 364, 326. 92
Receipts credited direct to appropriations	100, 000, 901. 83	4, 700, 309. 96		104, 701, 211. 79
Total ordinary cash receipts on bases of warrants issued and daily Treasury statements, revised	3, 805, 514, 546. 55	228, 334, 855. 43	94, 573, 485. 63	4, 128, 422, 887. 61

[1] Additional collections from this source amounting to $4,298,198.21, were made as follows:
Under Miscellaneous receipts, Judicial, p. 35 ..... $4, 261, 070. 14
Under Miscellaneous receipts, Treasury, p. 41 ..... 37, 128. 07

[2] Exclusive of $6,604.12 uncovered moneys.

MISCELLANEOUS RECEIPTS BY ORGANIZATION UNITS AND SOURCES

	General funds	Special funds	Trust funds	Total
LEGISLATIVE				
SENATE				
Sales of Government property:				
Proceeds of sale of Government property	$817.61			$817.61
HOUSE OF REPRESENTATIVES				
Sales of Government property:				
Proceeds of sale of Government property	471.20			471.20
Gifts and contributions:				
Return of increase in salary by Members of Congress, 69th Congress—				
Henry St. George Tucker	1,875.00			1,875.00
Total, House of Representatives	2,346.20			2,346.20
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	658.06			
Sale of card indexes, Library of Congress	190,751.30			
	191,409.36			191,409.36
Fees, fines, penalties, forfeitures, etc.:				
Copyright fees	183,689.05			
Unclaimed moneys, Copyright Office	23.06			
	183,712.11			183,712.11
Gifts and contributions:				
Contributions to Library of Congress gift fund—				
Elizabeth Sprague Coolidge (endowment, income account)		25,337.08		
Elizabeth Sprague Coolidge		3,000.00		
Beethoven Association		500.00		
Alvin M. West		220.00		
Income on Library of Congress trust fund, investment account—				
Wm. E. Benjamin		812.50		
R. R. Bowker		334.30		
Elizabeth S. Coolidge		6,077.90		
Jas. B. Wilbur		750.00		
(For appropriation accounts see p. 74.)		29747		
		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. 75.)				
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, Government Printing Office	199,465.63			199,465.63
Total miscellaneous receipts under Legislative	580,955.88	37,669.28	15,150.00	633,775.16

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
EXECUTIVE OFFICE				
Sales of Government property:				
Proceeds of sale of Government property	$20. 26			$20. 26
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	63, 170. 09			63, 170. 09
Sales of Government property:				
Proceeds of sale of Government property	29. 35			29. 35
Total, Federal Board for Vocational Education	63, 199. 44			63, 199. 44
FEDERAL POWER COMMISSION				
Fees, fines, penalties, forfeitures, etc.:				
Copying fees	27. 33			27. 33
Proceeds of licenses under Federal water power act from Indian reservations. (Act June 10, 1920, 41 Stat., 1072.)		$1, 538. 62		1, 538. 62
Agua Caliente Reservation, Calif. $25. 00				
Crow Indians, Mont. 6. 11				
Fort Hall Indian Reservation, Idaho 36. 00				
Klamath Indian Reservation, Oreg. 36. 32				
Lac Court Oreilles Indian Reservation, Wis. 1, 200. 00				
La Jolla Indian Reservation, Calif. 39. 00				
Morongo Indian Reservation, Calif. 5. 00				
Paiute Indian Reservation, Nev. . 92				
Pala Indian Reservation, Calif. 3. 00				
Rincon Indian Reservation, Calif. 26. 50				
Pottawatomie Indians, Kansas. 8. 95				
Wind River Reservation, Wyo. 126. 44				
Yuma Reservation, Wyo. 25. 38				
1, 538. 62				
Under the Federal water power act the above receipts are credited to "Indian moneys, proceeds of labor," p. 157.				
Proceeds of licenses under Federal water power act from public lands and national forests	3, 246. 57	22, 725. 99		25, 972. 56
Alabama $105. 00				
Arizona 345. 50				
Alaska 339. 77				
California 13, 832. 35				
Colorado 187. 30				
Idaho 8, 743. 00				
Mississippi . 96				
Minnesota 26. 40				
Montana 191. 10				
Nevada 77. 28				
New Mexico 17. 57				
Oregon 1, 757. 44				
Pennsylvania 70. 75				
South Dakota 5. 00				
Utah 75. 00				
Virginia 7. 03				
Washington 123. 91				
Wisconsin 4. 86				
Wyoming 62. 34				
25, 972. 56				
Under the Federal water power act the above receipts are disposed of as follows: 50 per cent ($12,986.28) credited to "Reclamation fund," p. 135. 37½ per cent ($9,739.71) credited to "Payments to States under Federal water power act," p. 83. 12½ per cent ($3,246.57) remains in Miscellaneous receipts.				

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
INDEPENDENT OFFICES—Continued				
FEDERAL POWER COMMISSION—continued				
Proceeds of licenses under Federal water power act, improvements of navigable waters	$129, 603. 82	$129, 603. 82		$259, 207. 64
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.				
Total, Federal Power Commission	132, 877. 72	153, 868. 43		286, 746. 15
FEDERAL RESERVE BOARD				
Assessments and reimbursements:				
Assessments on Federal reserve banks for salaries and expenses, Federal Reserve Board		2, 349, 538. 84		2, 349, 538. 84
(For appropriation account see p. 83.)				
FEDERAL TRADE COMMISSION				
Assessments and reimbursements:				
Reimbursement for Government property lost	2. 50			2. 50
GENERAL ACCOUNTING OFFICE				
Sales of Government property:				
Proceeds of sale of Government property	16, 064. 67			16, 064. 67
Rent of public buildings, grounds, etc.:				
Rent of public buildings and grounds	198. 33			198. 33
Assessments and reimbursements:				
Reimbursement for Government property lost	60. 66			
Damages to Government property	68. 85			
	129. 51			129. 51
Total, General Accounting Office	16, 392. 51			16, 392. 51
HOUSING CORPORATION				
Interest, premium, and discount:				
Interest on loans	416, 800. 07			416, 800. 07
Sales of Government property:				
Disposal of properties	1, 669, 594. 90			1, 669, 594. 90
Revenue-producing enterprises:				
Operation of properties	479, 016. 53			479, 016. 53
Repayments of investments:				
Principal on loans	843, 945. 51			843, 945. 51
Total, Housing Corporation	3, 409, 357. 01			3, 409, 357. 01
INTERSTATE COMMERCE COMMISSION				
Sales of Government property:				
Sale of printed forms	2. 90			2. 90
Fees, fines, penalties, forfeitures, etc.:				
Certifying railroad tariffs, etc	9, 769. 05			9, 769. 05
Assessments and reimbursements:				
General railroad contingent fund		851, 942. 87		851, 942. 87
(For appropriation account see p. 85.)				
Total, Interstate Commerce Commission	9, 771. 95	851, 942. 87		861, 714. 82
NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS				
Interest, premium, and discount:				
Interest on public deposits	3. 25			3. 25

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
INDEPENDENT OFFICES—Continued				
OFFICE OF PUBLIC BUILDINGS AND PUBLIC PARKS OF THE NATIONAL CAPITAL				
Sales of Government property:				
Proceeds of sale of Government property	$18,899.77			$18,899.77
Assessments and reimbursements:				
Reimbursement for Government property lost	27.81			
Damages to Government property	20.00			
	47.81			47.81
Total, Office of Public Buildings and Public Parks of the National Capital	18,947.58			18,947.58
RAILROAD ADMINISTRATION AND TRANSPORTATION ACT				
Interest, premium, and discount:				
Federal control of transportation systems	(1)			
Loans to railroads after termination of Federal control, etc	(1)			
Interest on overpayment under sec. 209 of the transportation act, 1920, as amended, of the—				
Atlanta & St. Andrews Bay Railway Co	105.13			105.13
Cumberland & Manchester Railroad Co	75.11			75.11
Waterloo, Cedar Falls & Northern Railway Co	2,482.57			2,482.57
Wilkes-Barre & Eastern Railroad Co	2,581.67			2,581.67
	5,244.48			[1] 5,244.48
Sales of Government property:				
Proceeds of sale of Government property	1,598.93			1,598.93
Repayments of investments:				
Federal control of transportation systems	(1)			
Loans to railroads after termination of Federal control, etc	(1)			
Total, Railroad Administration and transportation act	6,843.41			[1] 6,843.41
SMITHSONIAN INSTITUTION				
Sales of Government property:				
Proceeds of sale of Government property	67.18			67.18
Assessments and reimbursements:				
Refund on empty containers	3.75			3.75
Total, Smithsonian Institution	70.93			70.93
U. S. SHIPPING BOARD				
Interest, premium, and discount:				
Interest on moneys loaned from construction loan fund	371,889.66			371,889.66
Sales of Government property:				
Proceeds of sale of Government property	482.50			482.50
Revenue-producing enterprises:				
U. S. Shipping Board	(2)			
Funds deposited for construction loans under sec. 11, merchant marine act, 1920		$94,770.72		94,770.72
(For appropriation account see p. 91.)				
Fees, fines, penalties, forfeitures, etc.:				
Copying fees	29.70			29.70
Assessments and reimbursements:				
Work done by the U. S. Shipping Board	2.40			2.40
Total, U. S. Shipping Board	372,404.26	94,770.72		[2] 467,174.98
U. S. SUGAR EQUALIZATION BOARD				
Interest, premium, and discount:				
Final dividends of the U. S. Sugar Equalization Board	(See note, p. 25.)			

[1] Receipts credited direct to "Railroad" appropriations by repay covering warrants, amounting to $89,725,932.32 during the fiscal year 1927, are shown on p. 48.
[2] Receipts credited direct to "Shipping Board" appropriations by repay covering warrants, amounting to $1,618,488.27 during the fiscal year 1927, are shown on p. 48.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
INDEPENDENT OFFICES—Continued				
U. S. TARIFF COMMISSION				
Sales of Government property:				
Proceeds of sale of Government property	$29. 50			$29. 50
U. S. VETERANS' BUREAU				
Sales of Government property:				
Proceeds of sale of Government property	408, 130. 51			408, 130. 51
Interest, premium, and discount:				
Military and naval insurance, Veterans' Bureau	(8)			
Rent of public buildings, grounds, etc.:				
Rent of public buildings and grounds	38, 774. 09			38, 774. 09
Fees, fines, penalties, forfeitures, etc.:				
Fines, penalties, and forfeitures	99. 25			99. 25
Assessments and reimbursements:				
Payment for quarters, subsistence, and laundry service	468, 307. 75			
Reimbursement for Government property lost	15. 00			
Damages to Government property	46. 88			
	468, 369. 63			468, 369. 63
Miscellaneous:				
Unexplained balances in cash accounts	20. 00			20. 00
Trust fund:				
Government life insurance fund—				
Dividend deposits			$3, 090. 39	
Interest on investments			8, 788, 000. 86	
Interest on loans			568, 204. 82	
Interest on premiums			7, 963. 71	
Premiums			52, 513, 000. 00	
Profits on investments			2, 628, 131. 51	
Repayment of loans			1, 270, 636. 46	
Reserve			67, 050. 65	
(For appropriation account see p. 95.)			65, 846, 078. 40	65, 846, 078. 40
Total, U. S. Veterans' Bureau	915, 393. 48		65, 846, 078. 40	[9] 66, 761, 471. 88
MISCELLANEOUS				
	5, 072, 552. 99			
Less adjustment charging receipts under "Reimbursement of relief moneys furnished American citizens in Europe" credited in 1925, now credited by counter entry to "Reimbursement of relief moneys furnished American citizens and prisoners of war in Germany" under Department of State	325. 47			
Total miscellaneous receipts under Independent Offices (see note)	5, 072, 227. 52	$3, 450, 120. 86	65, 846, 078. 40	74, 368, 426. 78
DEPARTMENT OF AGRICULTURE				
Interest, premium, and discount:				
Interest on farmers' seed and feed loans	9, 515. 00			
Gain by exchange	7. 46			
	9, 522. 46			9, 522. 46
Sales of Government property:				
Proceeds of sale of Government property	109, 401. 77			
Surplus war material sold States for improvement of public highways	23, 917. 29			
Sale of trespassing livestock, national forests	3, 117. 63			
Sale of furs and skins	29, 272. 44			
	165, 709. 13			165, 709. 13

[9] Receipts credited direct to the appropriation "Military and naval insurance, Veterans' Bureau, 1927 and prior years," by repay covering warrants, amounting to $6,850,160 during the fiscal year 1927, are shown on p. 48.

NOTE.—On July 15, 1926, 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 $11,370,621.39, 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 therefrom; the remainder, $6,370,621.39, 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.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF AGRICULTURE—Continued				
Public domain receipts:				
Forest-reserve fund	$3, 414, 367. 24	$1, 813, 300. 07		$5, 227, 667. 31
Under acts of Mar. 4, 1907 (34 Stat. 1270), Mar. 1, 1911 (36 Stat. 963), and June 30, 1914 (38 Stat. 441), 25 per cent ($1,285,523.44) of all money received from each 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.				
Under the act of June 20, 1910 (36 Stat. 562), such proportion of gross proceeds of all the national forests within said State as the area of lands granted to said State for school purposes, which are situated within said forest reserve * * * may bear to the total area of all the national forests within the State, were credited to the amount of $13,567.25 during the fiscal year 1927 to the appropriation account, "Payments to school funds, Arizona and New Mexico, national forests fund," p. 110.				
Under the act of Mar. 4, 1913 (37 Stat. 843), 10 per cent, $514,209.38, of all moneys received from national forests within the State were credited to "Roads and trails for States, national forests fund," p. 111.				
Revenue-producing enterprises:				
Center Market rentals, Washington, D. C	140, 090. 49			
Center Market storage and other charges, Washington, D. C	119, 505. 19			
United States telegraph and telephone service	6, 972. 65			
Sales of agricultural products and livestock	65, 408. 03			
	331, 976. 36			331, 976. 36
Rent of public buildings, grounds, etc.:				
Rent of public buildings and grounds	3, 672. 94			3, 672. 94
Fees, fines, penalties, forfeitures, etc.:				
Fees under United States warehouse act	5, 856. 00			
Fees under Alaska game law	24, 140. 19			
Forfeitures by contractors	50, 521. 52			
	80, 517. 71			80, 517. 71
Gifts and contributions:				
Forest Service, cooperative fund		1, 266, 101. 11		
Contributions to Forest Service, act Mar. 3, 1925		236, 434. 94		
(For appropriation accounts, see p. 110.)				
		1, 502, 536. 05		1, 502, 536. 05
Assessments and reimbursements:				
Reimbursement for inspection of food products	227, 360. 40			
Work done by Department of Agriculture	22, 963. 04			
Collections in appeals under grain standards act	69, 644. 49			
Collections under cotton standards act		92, 614. 74		
(For appropriation account see p. 110.)				
Fumigation of cars and wagons on Mexican border	78, 118. 00			
Reimbursement for Government property lost	1, 376. 90			
Damages to Government property	1, 359. 92			
	400, 822. 75	92, 614. 74		493, 437. 49
Total miscellaneous receipts under Department of Agriculture	4, 406, 588. 59	3, 408, 450. 86		7, 815, 039. 45
DEPARTMENT OF COMMERCE				
Interest, premium, and discount:				
Interest on public deposits	10. 82			
Interest on debts due United States by individuals	18. 23			
	29. 05			29. 05
Sales of Government property:				
Proceeds of sale of Government property	71, 247. 49			
Sale of publications	63, 691. 88			
Sale of sealskins	259, 996. 45			
Sale of fox skins	21, 008. 08			
	415, 943. 90			415, 943. 90

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF COMMERCE—Continued				
Rent of public buildings, grounds, etc.:				
Rent of public buildings and grounds	$4, 136. 59			$4, 136. 59
Fees, fines, penalties, forfeitures, etc.:				
Commerce collections	345, 496. 44			
Exclusive privileges	5. 00			
Fees on letters patent	3, 462, 627. 12			
Fees under China trade act	1, 225. 00			
Forfeitures by contractors	178. 63			
Permits for fishing privileges	2, 842. 78			
Testing fees, Bureau of Mines	7, 579. 75			
Testing fees, Bureau of Standards	66, 485. 28			
	3, 886, 440. 00			3, 886, 440. 00
Assessments and reimbursements:				
Refund on empty containers	9. 50			
Pipeline water rights, Hawaii	25. 00			
Work done by Department of Commerce	8, 511. 46			
Reimbursement for Government property lost	571. 13			
Damages to Government property	3, 025. 20			
	12, 142. 29			12, 142. 29
Miscellaneous:				
Telegraph and telephone service	6. 86			
Unexplained balance in cash account	. 01			
	6. 87			6. 87
Total miscellaneous receipts under Department of Commerce	4, 318, 698. 70			4, 318, 698. 70
DEPARTMENT OF THE INTERIOR				
Sales of Government property:				
Proceeds of sale of Government property—				
Interior Department proper $11, 803. 24				
National Park Service 12, 665. 21				
	24, 468. 45			
Sale of session laws, Alaska	145. 00			
Sale of public buildings, etc., on abandoned military reservation, Fort Davis, Alaska	891. 04			
Sale of publications, Geological Survey	67, 066. 52			
Sale of maps	181. 65			
Sale of meals, Department of the Interior	527. 32			
Sales to Indians	92, 579. 02			
	185, 859. 00			185, 859. 00
Public domain receipts:				
Sale of public lands (for details see p. 60)	42, 793. 67	[4] $578, 392. 96		621, 186. 63
Depredations on public lands	1, 035. 43			
Royalties on coal leases in Alaska	2, 145. 09			
Sale of public timber	6, 938. 74			
Sale of town lots, Alaska	1, 949. 47			
	12, 068. 73			12, 068. 73

[4] Of this amount $565,351.17 was appropriated for the first three-quarters of the fiscal year 1927 under "Reclamation fund," (special fund), p. 135, 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.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF THE INTERIOR—Continued				
Public domain receipts—Continued.				
Receipts under mineral leasing act of Feb. 25, 1920	$666,807.98	$6,001,271.89		$6,668,079.87

	Production		
	Future	Past	Total
Alabama	$1,564.70		$1,564.70
California	1,168,720.67	$22,640.00	1,191,360.67
Colorado	109,812.79		109,812.79
Idaho	1,963.16		1,963.16
Louisiana	14,215.85		14,215.85
Montana	188,857.36		188,857.36
Nevada	1,440.00		1,440.00
New Mexico	15,391.77		15,391.77
North Dakota	7,704.47		7,704.47
South Dakota	18.83		18.83
Utah	34,870.58		34,870.58
Washington	2,504.28		2,504.28
Wyoming	5,098,455.41		5,098,455.41
	6,645,519.87	22,640.00	6,668,159.87
Less adjustment on past productions in Wyoming		80.00	80.00
	6,645,519.87	22,560.00	6,668,079.87

Under the mineral leasing act of Feb. 25, 1920 (41 Stat. 450), the above receipts are disposed of as follows:
- Future production—
  - 37½ per cent ($2,492,069.96) credited to "Payments to States from receipts under mineral leasing act," p. 133.
  - 52½ per cent ($3,488,897.93) credited to "Reclamation fund," p. 135.
  - 10 per cent ($664,551.98) remains in Miscellaneous receipts.
- Past production—
  - 20 per cent ($4,512) credited to "Payments to States from receipts under mineral leasing act," p. 133.
  - 70 per cent ($15,792) credited to "Reclamation fund," p. 135.
  - 10 per cent ($2,256) remains in Miscellaneous receipts.

Receipts under mineral leasing act from naval petroleum reserve lands, act Feb. 25, 1920	2,206.02			2,206.02

California	$2,804.94
Less adjustments on receipts heretofore credited to Wyoming	598.92
	2,206.02

Deposits by individuals for expenses of surveying public lands		37,389.88		
Coos Bay wagon-road grant fund		114,845.39		
Oregon and California land-grant fund		612,219.78		
Moneys due Oklahoma from royalties, oil and gas, south half of Red River, act Mar. 4, 1923		341,880.95		
Sale of town lots, Hot Springs Reservation		4,300.00		

(For appropriation accounts, see p. 133.)

Proceeds from leases, Annette Islands reserve, Alaska		13,967.32		

(For appropriation account, see p. 143.)

Sale of reserve lands, reclamation projects, act May 20, 1920		8,067.09		
Proceeds of town sites, Reclamation Service		2,095.18		
Potash deposits, royalties, and rentals		3,634.21		

(Receipts from the three sources above are credited to "Reclamation fund," p. 135.)

Sale of lands in California, heretofore purchased for landless Indians		5,439.25		
Sale of excess stored waters of Blackfoot Reservoir		12,000.00		

(For appropriation accounts, see p. 176.)

		1,155,839.05		1,155,839.05

Miscellaneous receipts by organization units and sources—Continued

		General funds	Special funds	Trust funds	Total
DEPARTMENT OF THE INTERIOR—Continued					
Public domain receipts—Continued.					
National park revenues—					
National Park Service	$110.00				
Crater Lake National Park	20,232.00				
General Grant National Park	3,419.43				
Glacier National Park	19,570.85				
Grand Canyon National Park	41,135.32				
Hawaii National Park	1,675.00				
Hot Springs National Park	47,535.70				
Lassen Volcanic National Park	158.28				
Mesa Verde National Park	3,333.00				
Mount McKinley National Park	45.68				
Mount Rainier National Park	26,713.30				
Platt National Park	50.00				
Rocky Mountain National Park	4,702.52				
Sequoia National Park	28,584.10				
Wind Cave National Park	7,615.25				
Yellowstone National Park	231,586.61				
Yosemite National Park	231,177.02				
Zion National Park	2,283.50				
		$669,927.56			$669,927.56
Monument revenues—					
Carlsbad Cave National Monument	31,272.00				
Colorado National Monument	1.00				
Craters of the Moon National Monument	10.00				
Fossil Cycad National Monument	32.00				
Muir Woods National Monument	5.00				
Petrified Forest National Monument	40.00				
Pipe Springs National Monument	5.00				
		31,365.00			31,365.00
		1,425,168.96	$7,735,503.90		9,160,672.86
Rent of public buildings, grounds, etc.:					
Rent of public buildings and grounds—					
Interior, civil	5,324.46				
Indian Service	2,031.18				
		7,355.64			
Rent of Government property—					
Indian Service		1,329.11			
		8,684.75			8,684.75
Fees, fines, penalties, forfeitures, etc.:					
Copying fees, General Land Office		2,420.85			
Copying fees, Department of the Interior		23,639.83			
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)		239,060.49			
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			
		801,280.93			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			
		9.00	7,027.31		7,036.31

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF THE INTERIOR—Continued				
Repayments of investments:				
Return of advances made to the reclamation fund	$1,000,000.00			[5] $1,000,000.00
Assessments and reimbursements:				
Cost of surveying railroad and private land claims	7,476.65			
Reclamation fund	([6])			
Work done by the Department of the Interior	240.45			
Refund of transportation, Interior, civil	145.22			
Construction charges (Indian Service)—				
Blackfeet project	2,910.57			
Crow project	60.36			
Colorado River project	7,311.12			
Flathead project	11,071.04			
Modoc project	1,253.20			
Sand Creek project	2,371.90			
Uintah irrigation project	1,256.60			
Wind River project	7,589.37			
Wind River project, ceded part of reservation	12,861.86			
Wind River project, diminished reservation	422.84			
Costs collected from estates of deceased Indians	56,089.27			
Work done by the Indian Office	91.00			
Refund of transportation (Indian Service)	281.82			
Settlement of claim against Willard N. Jones	14,000.00			
	125,433.27			125,433.27
Irrigation charges, Wapato project, act Feb. 14, 1920		$10,000.00		
Maintenance charges, irrigation system, act Aug. 1, 1914—				
Ahtanum project		4,000.00		
Crow Reservation		73,000.00		
Pala Reservation		17.50		
Wapato project, Washington		32,000.00		
Yuma Reservation		1,616.75		
Maintenance charges, irrigation system, Blackfeet Reservation, act May 18, 1916		1,037.03		
Maintenance and operation charges, Flathead project, act May 18, 1916		6,034.46		
(For appropriation accounts see pp. 176, 177.)		127,705.74		[7] 127,705.74
Damages to Government property—				
Interior, civil	29.97			
Indian Service	167.44			
	197.41			197.41
Reimbursement for Government property lost—				
Interior, civil	5.61			
Indian Service	264.51			
	270.12			270.12
Reimbursement to United States on account of appropriations made for Indian tribes, as follows—				
Absentee Shawnee allottees, Oklahoma, drainage assessments, 1927 (reimbursable)	950.00			
Blackfeet Reservation, Mont., irrigation system (reimbursable)	1.00			
Blackfeet Reservation, Mont., improvement, maintenance, and operation, irrigation systems, 1927 (reimbursable)	9.50			
Chippewas of Minnesota, education, 1915 (reimbursable)	1,000.00			
Chippewas in Minnesota, advance interest to (reimbursable)	2,211.28			
Creek allotted lands, Oklahoma, payment of drainage assessments on (reimbursable)	148.00			
Crow Reservation, Mont., maintenance and operation, irrigation systems, 1927 (reimbursable)	10.00			

[5] Under the act of June 25, 1910 (36 Stat. 835), $20,000,000 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.

[6] 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.

[7] Receipts credited direct to "Reclamation fund," (special fund), by repay covering warrants, amounting to $4,700,309.96 during the fiscal year 1927, are shown on p. 48.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF THE INTERIOR—Continued				
Assessments and reimbursements—Continued.				
Reimbursement to United States on account of appropriations made for Indian tribes, as follows—Con.				
Expenses, sale of timber, 1927 (reimbursable)	$88,904.80			
Flathead Reservation, Mont., irrigation systems (reimbursable)	369.00			
Fort Hall Reservation and ceded lands, Idaho, irrigation system, 1922–23 (reimbursable)	1,500.00			
Fort Hall irrigation system, Idaho, improvement, maintenance, and operation, 1925 (reimbursable)	11.20			
Fort Peck Reservation, Mont., irrigation systems (reimbursable)	995.20			
Fort Peck Indian lands, payment made for reserved agency school and other administrative purposes, restored to those Indians under act of Mar. 3, 1927	5,117.52			
Indian boarding school, Pipestone, Minn., 1927	1.47			
Indian lands in Oklahoma, payment of drainage assessments on (reimbursable)	1,352.60			
Indian reservations, irrigation (reimbursable)—				
1923	1,060.75			
No year	9.39			
Indian school support, 1927	42.47			
Industrial work and care of timber, 1927	217.03			
Klamath Indians, Oregon, industry among, 1919 (reimbursable)	1,330.72			
Mescalero Reservation, N. Mex., roads and bridges, 1927 (reimbursable)	523.75			
Okanogan County, Wash., maintenance and operation charges, allotted lands, 1923 (reimbursable)	42.15			
Okanogan County, Wash., water rights, etc., for Indian allottees, 1927 (reimbursable)	198.72			
Omaha and Winnebago allotments, drainage assessments, 1916–17 (reimbursable)	551.30			
Pay of Indian police, 1927	15.00			
Pima Indian lands, Arizona, maintenance and operation, irrigation system, 1927 (reimbursable)	31.50			
Quiniault Reservation, Wash., road (reimbursable) (1918, $6,000; 1918–19, $3,859.71; 1920–21, $17,305.64; 1922, $5,843.50; 1924, $7,302.12; No year, $1,002.25)	35,313.22			
Shoshone Reservation, Wyo., roads and bridges, 1918 (reimbursable)	6,000.00			
Sioux of different tribes, support of, employees, 1927 (reimbursable)	55.80			
Support and civilization of Indians, Walker River Agency, Nev., 1926	33.33			
Wind River Diminished Reservation and ceded lands, Wyoming, irrigation system, 1927 (reimbursable)	24.00			
Yakima Reservation, Wash., diversion dam and distribution and drainage system (reimbursable):				
1920 $7.10				
1919 830.00				
	837.10			
	148,867.80			
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."	145,592.84			
	3,274.96			$3,274.96
	129,175.76			
Less adjustment on "Refund of radio charges" in 1926	7.12			
	129,168.64	$127,705.74		256,874.38

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF THE INTERIOR—Continued				
Miscellaneous:				
Unclaimed funds of patients, Freedmen's Hospital	$11.03			
Unclaimed funds of patients, St. Elizabeths Hospital	576.42			
Telegraph and telephone service	1,264.57			
Unexplained balances in cash accounts (Interior, civil)	.02			
Unexplained balances in cash accounts (Indian Service)	10.90			
	1,862.94			$1,862.94
Trust funds:				
Outstanding liabilities, lands			$15,332.43	
Unearned moneys, lands			180.80	
(For appropriation account see p. 133.)				
Personal funds of patients, St. Elizabeths Hospital			152,771.39	
Pension money, St. Elizabeths Hospital			71,457.66	
(For appropriation accounts see p. 144.)			239,742.28	
Less adjustment on "Civil service retirement and disability fund," deductions credited by repay warrant to "Disposition of affairs of Eastern Band of Cherokees in North Carolina, 1926"			16.96	239,725.32
Proceeds of sales and leases of Indian lands, etc.—				
Cheyennes and Arapahoes in Oklahoma, proceeds, sale of Indian lands			3,909.34	
Cheyenne River Reservation, S. Dak., proceeds, sale of Indian lands, act May 29, 1908			46,553.42	
Cheyenne River Reservation, S. Dak., proceeds, sale of Indian lands, act Jan. 28, 1913			558.60	
(For appropriation accounts see p. 151.)				
Chippewas in Minnesota, proceeds, sale of Indian lands and buildings, act Feb. 14, 1920			9,982.00	
(For appropriation account see p. 155.)				
Chickasaw, interest on moneys of Indian tribes deposited in banks			2,212.50	
Choctaw, interest on moneys of Indian tribes deposited in banks			2,878.99	
(For appropriation accounts see p. 157.)				
Chippewas in Minnesota, proceeds, sale of Indian lands, timber, etc., act Jan. 14, 1889			44,418.18	
Coeur d'Alene Reservation, Idaho, proceeds, sale of Indian lands			427.21	
(For appropriation accounts see p. 152.)				
Colorado River Reservation, Ariz., proceeds, sale of Indian town sites			1,478.07	
(For appropriation account see p. 156.)				
Colville Indians, Washington, proceeds, sale of Indian lands, act Apr. 12, 1924			1,050.60	
Colville Reservation, Washington, proceeds, sale of Indian lands, act Mar. 22, 1906			10,116.76	
(For appropriation accounts see p. 155.)				
Crow Reservation, Mont., proceeds, sale of Indian town sites, act June 4, 1920			628.75	
(For appropriation account see p. 156.)				
Crow Reservation, Mont., proceeds, sale of Indian lands, act Apr. 27, 1904			8,576.71	
(For appropriation account see p. 152.)				
Devils Lake Reservation, N. Dak., proceeds, sale of Indian lands			142.85	
(For appropriation account see p. 155.)				

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF THE INTERIOR—Continued				
Trust funds—Continued.				
Proceeds of sales and leases of Indian lands, etc.—Con.				
Five Civilized Tribes, Oklahoma, proceeds, sale of Indian lands, etc			$297,938.87	
Flathead Reservation, Mont., proceeds, sale of Indian lands, act Apr. 23, 1904			1,199.23	
(For appropriation account see p. 155.)				
Fort Berthold Reservation, N. Dak., proceeds, sale of Indian lands			8,770.41	
(For appropriation account see p. 152.)				
Fort Belknap Reservation, Mont., proceeds, sale of Indian town sites			488.56	
Fort Hall Reservation, Idaho, proceeds, sale of Indian town lots			175.00	
(For appropriation accounts see p. 156.)				
Fort Peck Reservation, Mont., proceeds, sale of Indian lands			188,690.08	
(For appropriation account see p. 152.)				
Indian moneys, proceeds of labor			2,682,492.72	
(For appropriation account see p. 157.)				
Jicarilla Reservation, N. Mex., proceeds, sale of Indian timber			14,720.00	
(For appropriation account see p. 156.)				
Kiowa, Comanche, and Apache Indians, Oklahoma, moneys due for oil and gas, south half Red River, act Mar. 4, 1923			1,200,734.49	
(For appropriation account see p. 155.)				
Kiowa Agency Hospital, Oklahoma, proceeds, sale of Indian lands			5,715.43	
(For appropriation account see p. 152.)				
Lower Brule Reservation, S. Dak., proceeds, sale of Indian lands, act Apr. 21, 1906			14.00	
(For appropriation account see p. 155.)				
Menominee Reservation, Wis., proceeds, sale of Indian lumber, etc			306,145.45	
(For appropriation account see p. 152.)				
Osage Indians, Oklahoma, deceased, proceeds, sale of Indian lands			73,241.33	
(For appropriation account see p. 152.)				
Osage Reservation, Okla., oil and gas leases, royalties, etc			18,545,930.46	
(For appropriation account see p. 155.)				
Pine Ridge Reservation, S. Dak., proceeds, sale of Indian lands			10,386.31	
(For appropriation account see p. 152.)				
Piute Indians, Pyramid Lake Reservation, Nev., proceeds, sale of Indian lands			6,924.40	
Red Lake Reservation, Minn., proceeds, sale of Indian lands, act Feb. 20, 1904			97.12	
(For appropriation accounts see p. 155.)				
Red Lake Forest, Minn., proceeds, sale of Indian lumber, etc			350,034.28	
(For appropriation account see p. 153.)				

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF THE INTERIOR—Continued				
Trust funds—Continued.				
Proceeds of sales and leases of Indian lands, etc.— Con.				
Rosebud Reservation, S. Dak., proceeds, sale of Indian lands, act Mar. 2, 1907			$16. 00	
Rosebud Reservation, S. Dak., proceeds, sale of Indian lands, act Apr. 23 1904			32. 00	
(For appropriation accounts see p. 155.)				
Rosebud Reservation, S. Dak., proceeds, sale of Indian lands, act May 30, 1910			1, 214. 03	
(For appropriation account see p. 153.)				
Rosebud Sioux Indians, South Dakota, proceeds, sale of Indian lands and buildings, act. Feb. 14, 1920			1, 248. 16	
(For appropriation account see p. 155.)				
Round Valley Reservation, Calif., proceeds, sale of Indian lands act, Feb. 8, 1905			502. 15	
(For appropriation account see p. 153.)				
Seneca Nation of New York, proceeds of tribal leases, etc			15, 410. 93	
(For appropriation account see p. 156.)				
Standing Rock Reservation, N. Dak., proceeds, sale of Indian lands, act May 29, 1908			20, 262. 82	
Standing Rock Reservation, N. Dak., proceeds, sale of Indian lands, act Feb. 14, 1913			5, 169. 40	
(For appropriation account see p. 153.)				
Shoshone or Wind River Reservation, Wyo., proceeds, sale of Indian lands			820. 00	
(For appropriation account see p. 156.)				
Southern Ute Reservation, proceeds, sale of Indian lands			261. 07	
(For appropriation account see p. 156.)				
Uintah and White River Ute, proceeds, sale of Indian lands			725. 00	
(For appropriation account see p. 156.)				
Umatilla Reservation, Oreg., proceeds, sale of Indian lands			38. 00	
Ute, proceeds, sale of Indian lands			91, 468. 88	
(For appropriation accounts see p. 154.)				
Wind River Reservation, Wyo., proceeds, oil and gas leases, act Aug. 21, 1916			16, 313. 70	
(For appropriation account see p. 157.)				
Yuma Reservation, Calif., proceeds, sale of irrigable lands, act Apr. 21, 1904			1, 610. 45	
(For appropriation account see p. 155.)				
			23, 981, 724. 71	
Less adjustment on "Proceeds, sale of lands, Blackfeet Reservation, Mont."			1. 35	
				$23, 981, 723. 36
Total miscellaneous receipts, including "Sales of public lands" under Department of the Interior	$3, 552, 034. 22	$7, 870, 236. 95	24, 221, 448. 68	35, 643, 719. 85

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF JUSTICE				
Interest, premium, and discount:				
Interest on public deposits	$681.93			
Interest on debts due United States by individuals	879.80			
	1,561.73			$1,561.73
Sales of Government property:				
Proceeds of sale of Government property—				
Department of Justice $276.25				
Judicial 1,752.84				
	2,029.09			
Sale of farm products (National Training School for Boys, Washington, D. C.)	89.83			
Sale of skins (Alaska)	1,019.37			
Sale of hides	157.35			
	3,295.64			3,295.64
Fees, fines, penalties, forfeitures, etc.:				
Judicial fees and costs	190,835.75			
Judicial emolument fees	1,496,971.83			
Attorneys' fees	107.00			
Forfeitures by contractors	639.88			
Forfeitures, bonds of aliens	3,500.00			
Funds other than license fees not available for court expenses, District of Alaska	10.00			
Judicial fines, penalties, and forfeitures	1,356,902.53	[7] $500.00		
Collections under enforcement of national prohibition act (judicial) [8]	4,258,320.14	[7] 2,750.00		
Alaska fund		238,094.62		
Under the act of Mar. 3, 1913 (37 Stat., 728), receipts from the above fund are disposed of as follows: 65 per cent ($154,761.50) credited to "Wagon roads, bridges, and trails, Alaska fund" (War), p. 301. 25 per cent ($59,523.66) credited to "Public schools, Alaska fund" (Interior), p. 143. 10 per cent ($23,809.46) credited to "Relief of the indigent, Alaska fund" (Independent Offices), p. 77.				
	7,307,287.13	241,344.62		7,548,631.75
Assessments and reimbursements:				
Reimbursement for printing record	15,875.45			
Reimbursement for maintenance of District of Columbia inmates in Federal penal and correctional institutions	138,551.30			
Reimbursement for Government property lost	151.43			
Damages to Government property	124.53			
	154,702.71			154,702.71
Miscellaneous:				
Unclaimed moneys remaining in registry of courts five years or longer	76,028.60			
Unclaimed wages of seamen remaining in registry of courts more than six years	200,681.11			
Unexplained balances in cash accounts	.01			
Excess cash, miscellaneous sources	.74			
Bribes to United States officers	215.00			
	276,925.46			276,925.46
Total miscellaneous receipts under Department of Justice, including Judicial	7,743,772.67	241,344.62		7,985,117.29
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

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

[8] Additional collections from this source amounting to $539,019.18 were made as follows:

Under internal revenue, p. 59	$501,891.11
Under miscellaneous receipts, Treasury, p. 41	37,128.07

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF LABOR—Continued				
Fees, fines, penalties, forfeitures, etc.:				
Naturalization fees	$944, 955. 50			
Labor collections	418, 827. 05			
Immigration Service—				
Exclusive privileges	909. 35			
Head tax	3, 271, 903. 10			
Immigration fines, penalties, forfeitures, etc	18, 700. 00			
Immigration permits	366, 076. 41			
Forfeitures, bonds of aliens	142, 031. 13	[7] $64, 000. 00		
Passage moneys collected from steamship companies for return of deported aliens		1, 062. 66		
(For appropriation account see p. 190.)				
	5, 163, 402. 54	65, 062. 66		$5, 228, 465. 20
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			
Pay, miscellaneous, Navy (gain by exchange)		[8] 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] 5, 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		
(For appropriation account see p. 204.)				
	150, 000. 00	310, 430. 68		460, 430. 68
Rent of public buildings, grounds, etc.:				
Rent of Government property	663. 34			
Rent of public buildings and grounds	138, 158. 44			
	138, 821. 78			138, 821. 78

[7] Par value of Liberty loan bonds, various issues, credited to appropriation "Retirements from gifts, forfeitures, and other miscellaneous receipts" (Public debt), p. 337.
[8] Credited to annual appropriation "Pay, miscellaneous," p. 193.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
NAVY DEPARTMENT—Continued				
Fees, fines, penalties, forfeitures, etc.:				
Purchase of discharges, Navy and Marine Corps	$3, 364. 35			
Forfeitures by contractors	59, 970. 01			
Navy fines and forfeitures		$845, 661. 29		
(For appropriation account see p. 198.)				
Naval hospital fund		1, 006, 857. 98		
(For appropriation account see p. 205.)				
	63, 334. 46	1, 852, 519. 17		$1, 915, 853. 63
Gifts and contributions:				
Moneys received from persons unknown	871. 36			871. 36
Assessments and reimbursements:				
Work done by Navy Department	90, 366. 77			
Rebate for return of empty barrels and bags	3, 161. 37			
Overhead charges on sales of service or supplies	65, 529. 74			
Transportation charges, car mileage	676. 28			
Reimbursement by Kittery water district, Portsmouth Navy Yard	13, 582. 44			
Reimbursement for Government property lost	49, 275. 06			
Damages to Government property	10, 694. 05			
	233, 285. 71			233, 285. 71
Miscellaneous:				
Clothing and small stores fund		5, 319, 636. 56		
(For appropriation account see p. 204.)				
Telephone service	1, 527. 68			
Broken mess gear	12, 503. 70			
Unexplained balances in cash accounts	269. 63			
	14, 301. 01	5, 319, 636. 56		5, 333, 937. 57
Trust funds:				
Pay of the Navy, deposit fund			$26, 714. 32	
(For appropriation account see p. 204.)				
Pay of the Marine Corps, deposit fund			183, 805. 22	
(For appropriation account see p. 211.)				
Partial payments on subscriptions to Liberty bond issues by civilian employees of Naval Establishment			2, 092. 00	
Navy pension fund, principal			4, 270. 82	
(For appropriation accounts see p. 213.)				
			216, 882. 36	216, 882. 36
Total miscellaneous receipts under Navy Department	11, 880, 506. 09	12, 982, 651. 56	216, 882. 36	25, 080, 040. 01
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 $9. 15				
Foreign intercourse 5, 081. 68				
	5, 090. 83			
Sale of maps, Department of State	1. 75			
	5, 092. 58			5, 092. 58

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF STATE—Continued				
Rent of public buildings, grounds, etc.:				
Rent of public buildings and grounds	$1, 647. 34			$1, 647. 34
Fees, fines, penalties, forfeitures, etc.:				
Consular fees	7, 196, 357. 33			
Consular court fees	1, 900. 65			
Passport fees	1, 588, 104. 27			
Copying fees, Department of State	64. 50			
	8, 786, 426. 75			8, 786, 426. 75
Gifts and contributions:				
Funds contributed as quotas to Pan American Union		$220, 658. 29		
(For appropriation account see p. 227.)				
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. 307.)				
		495, 658. 29		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. 227.)				
Reimbursement on account of "Representation of interests of foreign governments growing out of hostilities in Europe, 1915, 1915–16, and 1916–17" [10]	145, 865. 62			
	150, 388. 31	18, 247. 74		168, 636. 05
Miscellaneous:				
Unexplained balances in cash accounts	5. 00			5. 00
Trust funds:				
(For appropriation accounts see pp. 227–231.)				
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			. 75	
William Johnson (deceased), seaman, Santa Marta			7. 71	
L. Peterson, American seaman			25. 67	
Louis Tricerri, American seaman, steamship America			15. 00	
			14, 052. 30	14, 052. 30
Total miscellaneous receipts under Department of State	8, 964, 145. 99	513, 906. 03	14, 052. 30	9, 492, 104. 32

[10] Credits to this account heretofore were covered as repayments to the appropriation.

Miscellaneous receipts by organization units and sources—Continued

		General funds	Special funds	Trust funds	Total
TREASURY DEPARTMENT					
Interest, premium, and discount:					
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	$31,793.45				
Sales of surplus war supplies (act July 9, 1918)—					
France	$20,531,226.31				
Nicaragua	421.00				
	20,531,647.31				
		20,563,440.76			$20,563,440.76
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	$2,000,000.00				
Great Britain	135,525,000.00				
Estonia	125,000.00				
Finland	265,155.00				
Hungary	58,732.51				
Latvia	8,000.00				
Lithuania	94,271.63				
Poland	1,750,000.00				
	139,826,159.14	4,864,359.14	[7] $134,961,800.00		139,826,159.14
Interest on farm-loan bonds		670,060.92			
Interest on loans to farmers in drought-stricken areas		28.34			
Principal and interest on bonds of Louisiana held by the United States		350.06			
Interest repaid to the Government by Central Branch, Union Pacific Railroad		11,278.93			
Interest on public deposits		4,637,147.95			
Interest on deferred collections		9.04			
Difference between redemption value and sale price of war-savings stamps		32.78			
Interest on deferred payments for Industrial Christian Home, Salt Lake City, Utah		70.00			
Gain by exchange		1,690,412.68			
		7,009,390.70			7,009,390.70
		32,437,190.60	134,961,800.00		167,398,990.60
Sales of Government property:					
Proceeds of sale of Government property—					
Coast Guard	$9,977.06				
Customs Service	27,297.22				
Division of Supply	40,440.26				
Engraving and Printing	50,244.58				
Internal Revenue Service	6,824.61				
Mint establishment	157,883.30				
Public buildings	22,101.99				
Public Health Service	15,777.63				
Treasury Department proper	4,346.57				
War-loan organization	47.94				
Public-debt service	222.08				
		335,163.24			
Sale of Industrial Christian Home, Salt Lake City, Utah, part payment		500.00			
Sales of articles fabricated in occupational therapy, Public Health Service		600.20			
Sale of rations, Public Health Service		23,139.55			
Sale of part of post office site at Oxford, N. C.		50.00			
Surplus received from sale of unclaimed merchandise		365.27			

[7] Par value of United States securities received as interest and applied for redemption. For appropriation account see p. 337.

Miscellaneous receipts by organization units and sources—Continued

		General funds	Special funds	Trust funds	Total
TREASURY DEPARTMENT—Continued					
Sales of Government property—Continued.					
Sale of office material, etc. (General Supply Committee)		$36,548.93			
Sales were made to departments and independent offices as follows—					
House of Representatives	$154.87				
Government Printing Office	94.08				
Executive Office	.90				
Independent offices—					
Alien Property Custodian	20.03				
American Battle Monuments Commission	3.24				
Board of Mediation	34.50				
Board of Tax Appeals	82.50				
Employees' Compensation Commission	40.27				
Federal Board for Vocational Education	55.58				
Federal Trade Commission	2.88				
General Accounting Office	3.30				
Interstate Commerce Commission	626.17				
National Advisory Committee for Aeronautics	83.00				
Office of Public Buildings and Public Parks of the National Capital	38.26				
Railroad Administration and transportation act	2.55				
U. S. Housing Corporation	11.89				
U. S. Shipping Board	218.79				
U. S. Tariff Commission	8.55				
U. S. Veterans' Bureau	162.30				
Department of Agriculture	2,214.95				
Department of Commerce	3,498.55				
Department of the Interior	2,408.32				
Department of Justice	5,938.13				
Department of Labor	1,046.66				
Navy Department	931.29				
Post Office Department	497.48				
Department of State	3,592.30				
International Sanitary Bureau	61.12				
Pan American Union	21.37				
Treasury Department	6,359.51				
War Department	1,272.98				
Panama Canal	1,546.11				
District of Columbia	5,486.50				
National Capital Park Commission	30.00				
	36,548.93				
		396,367.19			$396,367.19
Franchise tax receipts:					
Federal reserve bank franchise tax			$818,150.51		
Federal intermediate credit banks franchise tax			413,613.07		
(For appropriation accounts see p. 337.)					
			1,231,763.58		1,231,763.58
Profits on coinage, bullion deposits, etc.:					
Seigniorage on standard silver dollars		1,628,919.98			
Seigniorage, subsidiary silver coinage		3,224,925.83			
Seigniorage, minor coinage		3,908,306.97			
Surplus bullion recovered		58,834.35			
Special assays of bullion and ores		2,474.62			
Deductions on bullion deposits		269,081.05			
Sale of medals		5,594.32			
Charges on bars sold		31,975.70			
		9,130,112.82			9,130,112.82
Revenue-producing enterprises:					
United States telegraph and telephone service (Coast Guard)		1,028.00			1,028.00

Miscellaneous receipts by organization units and sources—Continued

		General funds	Special funds	Trust funds	Total
TREASURY DEPARTMENT—Continued.					
Rent of public buildings, grounds, etc.:					
Ground rents, San Juan, P. R.		$662.88			
Rent of public buildings and grounds		100,484.20			
		101,147.08			$101,147.08
Fees, fines, penalties forfeitures, etc.:					
Tax on circulation of national banks		3,253,461.97			
Customs fines, etc.		1,589,714.30			
Collection under enforcement of national prohibition act [11]		37,128.07			
Fines, penalties, and forfeitures—					
Coast Guard	$830.00				
Internal Revenue Service	17,540.46				
Public Health Service	500.00				
		18,870.46			
Forfeitures by contractors		805.02			
Copying fees, Treasury Department		2,361.82			
Commissions on telephone pay stations in Federal buildings, Washington, D. C.		15,417.25			
Collections were made by departments and independent offices as follows—					
Capitol	$209.84				
Library of Congress	402.71				
Government Printing Office	256.74				
Independent offices—					
Civil Service Commission	59.34				
Federal Board for Vocational Education	.35				
Federal Trade Commission	29.08				
General Accounting Office	71.72				
Interstate Commerce Commission	479.54				
Office of Public Buildings and Public Parks of the National Capital	741.29				
Railroad administration and transportation act	26.04				
Smithsonian Institution	85.75				
U. S. Tariff Commission	17.14				
U. S. Veterans' Bureau	1,507.29				
Department of Agriculture	602.23				
Department of Commerce	524.46				
Department of the Interior	1,656.69				
Department of Justice	71.38				
Department of Labor	164.88				
Navy Department	1,721.49				
Post Office Department	1,220.33				
Treasury Department	4,424.91				
War Department	1,144.05				
	15,417.25				
Commissions on telephone pay stations in Federal buildings outside of Washington, D. C.		1,452.95			
Proceeds of gold coin seized from Lieut. Francisco Murietta			$460.00		
(For appropriation account see p. 238.)					
		4,919,211.84	460.00		4,919,671.84
Gifts and contributions:					
Donations to the United States		25,468.96			25,468.96
Moneys received from persons unknown		2,988.74	[7] 60.00		3,048.74
		28,457.70	60.00		28,517.70

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

[11] Additional collections from this source amounting to $4,762,961.25 were made as follows:

Under internal revenue receipts, p. 59	$501,891.11
Under miscellaneous receipts, Department of Justice, p. 35	4,261,070.14

Miscellaneous receipts by organization units and sources—Continued

		General funds	Special funds	Trust funds	Total
TREASURY DEPARTMENT—Continued					
Repayments of investments:					
Principal payments on 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)—					
Italy			[12] $10,001,882.81		
Sales of surplus war supplies (act July 9, 1918)—					
Nicaragua		$6,500.00			
		6,500.00	10,001,882.81		$10,008,382.81
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, Dec. 22, 1924, Apr. 30, 1926, and May 3, 1926, on account of—					
Belgium	$2,100,000.00				
Czechoslovakia	3,000,000.00				
Great Britain (bonds, etc., received as principal payments)	25,000,000.00				
Finland	49,000.00				
Hungary	10,230.00				
Italy (bonds, etc., received as principal payments)	5,000,000.00				
Lithuania	31,960.00				
Rumania	300,000.00				
Serbs, Croats, and Slovenes	200,000.00				
	35,691,190.00	1,438,350.27	[13] 34,252,839.73		35,691,190.00
Liquidation of capital stock of Federal land banks		338,432.00			338,432.00
Sale of farm loan bonds		60,495,000.00			60,495,000.00
		62,278,282.27	44,254,722.54		106,533,004.81
Assessments and reimbursements:					
Assessments upon national banks for expenses of examinations			2,451,008.90		
Assessments on Federal and joint-stock land banks and Federal intermediate credit banks, salaries and expenses Federal Farm Loan Board			588,338.34		
(For appropriation accounts see pp. 239, 240.)					
Reimbursement to the United States from deposits of national banking associations on account of—					
Office of the Treasurer of the United States—					
Salaries	$320,255.16				
Contingent expenses	54,246.65				
		$374,501.81			
Office of Comptroller of the Currency—					
Salaries	60,878.15				
Contingent expenses	111,148.78				
		172,026.93			
Reimbursement to the United States by internal-revenue stamp contractor		1,860.00			
Money recovered in narcotic and prohibition cases		20,437.24			
Reimbursement for supervising the denaturing of alcohol		180.01			
Reimbursement of expenses in a seizure case		50.00			
Reimbursement for notes redeemed upon false affidavit		2.00			
Refund of enlistment allowances and clothing bounties, Coast Guard		2,836.78			
Refund on empty containers		50.50			
Refund of transportation		45.36			
Refund of storage charges on seized goods		301.41			
Care and treatment of foreign seamen and other pay patients, Public Health Service		77,955.11			
Fumigation and disinfection of vessels, Public Health Service		642,232.63			
Payment for laundry service (Public Health Service)		346.06			
Settlement of claim against Joseph F. Scanlon		100.00			

[12] Cash repayments applied for purchase or redemption of bonds, etc. For appropriation account see p. 337.
[13] Par value of United States securities received as payments applied for redemption and certain cash repayments applied for purchase or redemption of bonds, etc. For appropriation account see p. 337.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
TREASURY DEPARTMENT—Continued				
Assessments and reimbursements—Continued.				
Expense of international service of ice observations and patrol—				
Belgium $6,058.06				
Canada 6,543.61				
Denmark 6,543.61				
France 51,455.28				
Germany 39,199.15				
Great Britain 40,679.09				
Italy 13,087.23				
Netherlands 13,087.23				
Norway 9,815.42				
Sweden 6,543.61				
	$193,012.29			
Work done by Treasury Department	166.01			
Reimbursement for Government property lost	2,005.32			
Damages to Government property	1,288.72			
	1,489,398.18	$3,039,347.24		$4,528,745.42
Miscellaneous:				
Sale of effects of deserters, Coast Guard Service	838.02			
Bribes to United States officers	70,864.95			
Release of property under section 3751, Revised Statutes, in Jefferson County, Ala	1,277.47			
Telegraph and telephone service	3,655.71			
Unexplained balances in cash accounts	.01			
Excess cash, miscellaneous sources	62.56			
	76,698.72			76,698.72
Total miscellaneous receipts under Treasury Department	110,857,894.40	183,488,153.36		294,346,047.76
WAR DEPARTMENT				
Interest, premium, and discount:				
Interest on advance payments to contractors, deficiency act Oct. 6, 1917, sec. 5	44,551.39			
Interest on debts due the United States by individuals	145,600.24			
Dividends on Government owned securities (U. S. Spruce Production Corporation)	121,331.31			
Interest on endowment fund, preservation of birthplace of Abraham Lincoln		2,040.00		
(For appropriation account see p. 315.)				
Dividends on capital stock of the Panama Railroad owned by the United States	350,000.00			
	661,482.94	2,040.00		663,522.94
Sales of Government property:				
Proceeds of sale of Government property—				
Air Service $3,879.84				
Corps of Engineers 6,228.41				
Medical Department 748.60				
Ordnance Department 89,511.94				
Quartermaster Corps 943,698.81				
Signal Corps 7,564.26				
War, miscellaneous 2,274.52				
	1,053,906.38			
Sale of articles fabricated by patients in occupational therapy	854.20			
Sale of charts and maps, Engineer's Office	3,817.50			
Sale of timber	2,732.88			
Sale of war supplies	3,789,291.97	[7] 20,000.00		
Sale of land, Fort Ringgold, Tex. (Public Act 316, May 29, 1926)	2,096.00			
Sale of ordnance material (War)		38,357.89		
(For appropriation account see p. 291.)				

[7] Par value of Liberty bonds, various issues, credited to appropriation "Retirements from gifts, forfeitures, and other miscellaneous receipts" (Public debt), p. 337.

Miscellaneous receipts by organization units and sources—Continued

		General funds	Special funds	Trust funds	Total
WAR DEPARTMENT—Continued					
Sales of Government property—Continued.					
Sale of lands, etc., on account of military post construction fund			$3,836,617.31		
(For appropriation account, see p. 277.)					
Alliance, Ohio	$15,000.00				
Amatol Ordnance Reserve Depot, N. J	94,000.00				
Birmingham, Ala	201,922.53				
Bon Air Chemical Co., Wrigley, Tenn	13,687.50				
Bound Brook, N. J	82,470.29				
Brooklyn, N. Y	66,000.00				
Buffalo, N. Y	693,892.60				
Chemical Plant, Belle, W. Va	33,412.50				
Camp Cody, N. Mex	581.00				
Camp Dix, N. J	1,100.00				
Camp Dodge, Iowa	100.00				
Camp Humphreys, Va	2,465.68				
Camp Lee, Va	140.00				
Camp Lewis, Wash	346.13				
Camp Harry Jones, Ariz	600.00				
Camp Jackson Military Reservation, S. C	350.00				
Camp J. E. Johnston, Ga	3,500.00				
Camp Pike, Ark	10,708.33				
Camp Sam Fordyce, Tex	591.00				
Camp Sherman, Ohio	5,350.00				
Camp Upton, Long Island, N. Y	900.00				
Charleston, S. C	88,461.70				
Chickamauga and Chattanooga National Military Park, Tenn	1,678.72				
Chicago, Ill	42,750.00				
Curtis Elmwood A. R. D., Buffalo, N. Y	68,850.00				
Ellington Field, Tex	312.26				
Erie Howitzer Plant, Erie, Pa	12,500.00				
Erie, Pa	12,000.00				
Fort Armistead, Md	25,000.00				
Fort Constitution, N. H	257.00				
Fort Gaines, Ala	10,000.00				
Fort Greene, R. I	5,000.00				
Fort Mansfield, R. I	185,359.38				
Fort McHenry, Md	714.65				
Fort Montgomery, N. Y	18,000.00				
Fort St. Philip, La	5,000.00				
Fort Sam Houston, Tex	12,000.00				
Fort Taylor, Fla	1,715.60				
Gasparilla Island, Fla	27,000.00				
Hero Manufacturing Plant, Philadelphia, Pa	22,666.66				
Jefferson Barracks, Mo	50.00				
Lagoon Point, Wash	799.73				
Little Rock, Ark	570.11				
Lyles-Wrigley, Tenn	41,187.50				
Little Rock Picron Plant, Ark	11,500.00				
Minneapolis Steel and Machinery	96,693.20				
Morgan Engineering Co., Alliance, Ohio	10,765.96				
Munitions and Machinery Plant, Lachine, Canada	4,000.00				
New Cumberland General Reserve Depot, Pa	50.00				
Old Hickory Plant, Nashville, Tenn	144,821.47				
Park Field, Tenn	20,000.00				
Philadelphia Army Supply Base, Pa	1,148,068.24				
Pittsburgh, Pa	386,500.00				
Plants at Findlay, Ohio	21,000.00				
Portsmouth, Va	39,658.95				
Sackett Harbor, N. Y. (Madison Barracks)	662.50				
St. Johns Bluff, Fla	13,000.00				
St. Louis, Mo	2,033.63				
Sales of surplus real estate, Public No. 501	25,000.00				
Schuylkill Arsenal, Pa	125.00				
Seven Pines, Va	3,000.00				
Springfield Armory, Mass	1,880.67				
Savage Arms Co. Plant, Utica, N. Y	21,416.00				
Tullytown, Pa	604.80				
U. S. Nitrate Plants, Ala	1,706.25				
Walter Reed Hospital, D. C	281.67				
Washington, D. C	4,846.60				
Watertown Arsenal, Mass	11.50				
Watervliet Arsenal, N. Y	35,000.00				
Willoughby Spit, Va	35,000.00				
	3,836,617.31				
		$4,852,698.93	3,894,975.20		$8,747,674.13
Revenue-producing enterprises:					
Receipts of United States telegraph lines		222,291.03			
Earnings of United States Army tank lines		736.28			
Earnings by United States transports		12,270.79			
Laundry and dry-cleaning operations		1,353,105.93			
Sale of electric current (Dam No. 2, Muscle Shoals, Ala.)		1,031,901.64			
		2,620,305.67			2,620,305.67
Rent of public buildings, grounds, etc.:					
Rent of public buildings and grounds		872,362.61			872,362.61

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
WAR DEPARTMENT—Continued				
Fees, fines, penalties, forfeitures, etc.:				
Fines, penalties, and forfeitures	$2, 099. 89			
Fines for violating regulations	26. 05			
Permits for cutting ice	415. 00			
Permit to operate lunch room	250. 00			
Forfeitures by contractors	182. 17			
	2, 973. 11			$2, 973. 11
Gifts and contributions:				
Moneys received from persons unknown	34. 50			34. 50
Funds contributed for improvement of roads, bridges, and related works, Alaska		$91, 695. 82		91, 695. 82
(For appropriation account see p. 301.)				
Advance of funds, under act of Mar. 3, 1925, for improvement of—				
(For appropriation accounts see pp. 303, 307.)				
Miami Harbor, Fla		1, 105, 000. 00		
Louisiana and Texas intracoastal waterway, Louisiana and Texas		10, 000. 00		
Mississippi River at Hastings, Minn		30, 000. 00		
San Joaquin River and Stockton Channel, Calif		13, 000. 00		
Umpqua Harbor and River, Oreg		20, 000. 00		
Olympia Harbor, Wash		70, 000. 00		
		1, 248, 000. 00		1, 248, 000. 00
Funds contributed for improvement of—				
(For appropriation accounts see pp. 303, 307, 308.)				
Salem River, N. J		30, 000. 00		
Saco River, Me		20, 000. 00		
Green Bay Harbor, Wis		50, 000. 00		
Flood control, Allegheny and Monongahela Rivers		7, 529. 89		
Flood control, Mississippi River		1, 924, 270. 70		
Mississippi River, Yazoo, Miss., Delta Levee district, Miss		150, 000. 00		
Missouri River near Bismarck, N. Dak		21, 000. 00		
Missouri River near Cote San Dessein, Mo		10, 000. 00		
Missouri River at Baker's Bend, Mo		78, 462. 56		
Missouri River at Darst Bottoms, Mo		30, 000. 00		
Missouri River at Deapolis, N. Dak		4, 000. 00		
Missouri River near Mandan Lake, N. Dak		4, 000. 00		
Missouri River at Sheep Nose Bend, Mo		20, 000. 00		
Richmond Harbor, Calif		152, 500. 00		
Flood control, Sacramento River, Calif		400, 000. 00		
Columbia and Lower Willamette Rivers below Vancouver, Wash., and Portland, Oreg		10, 000. 00		
Yaquina Bay, Oreg		30, 000. 00		
Nome Harbor, Alaska		2, 500. 00		
		2, 944, 263. 15		2, 944, 263. 15
	34. 50	4, 283, 958. 97		4, 283, 993. 47
Assessments and reimbursements:				
Funds received from Chicago, Rock Island & Pacific Ry. Co. for repairs of Rock Island bridge, Rock Island, Ill	11, 168. 50			
Overhead charges on sales of service or supplies	103, 091. 52			
Reimbursement for auditing accounts of American Red Cross	8, 786. 10			
Army costs due the United States from Germany, Paris agreement of Jan. 14, 1925	8, 919, 849. 17			
Reimbursement for electric current	3, 220. 87			
Damages to Government property	2, 633. 87			
Work done by War Department	7, 582. 73			

Miscellaneous receipts by organization units and sources—Continued

		General funds	Special funds	Trust funds	Total
WAR DEPARTMENT—Continued					
Assessments and reimbursements—Continued.					
Settlement of claim against—					
Ross F. Beckstrom Co	$100. 58				
Carter-Weeks Stevedoring Co., New York	176. 45				
Columbiaville Woollen Co	1, 033. 27				
Everly M. Davis Chemical Corporation, Everly M. Davis, Pratt Engineering Co., and National Surety Co	215. 000. 00				
Elyria Belting & Machinery Co., formerly the Cleveland Brass & Copper Co	90, 424. 35				
Engel Aircraft Co	1, 574. 42				
M. Grossman & Co	45. 00				
Herman J. Hegt	54. 35				
Plant Brothers & Co	100. 00				
Porter Brothers	363. 98				
Royal Indemnity Co., & Abraham Bauman	2, 500. 00				
Shelbyville Harness Co	121. 26				
Smith & Redicker	122. 14				
The Stanley Works	410. 08				
Virginia Reclamation Corporation	50. 00				
		$312, 075. 88			
		9, 368, 408. 64			$9, 368, 408. 64
Miscellaneous:					
Telephone service		1, 174. 84			
Moneys recovered from abandoned wreck of steamer Chilo, sunk in Ohio River, near Dam No. 35		141. 50			
Army account of advances		[14]			
Unexplained balances in cash accounts		. 50			
Excess cash, miscellaneous sources		386. 33			
		1, 703. 17			[14] 1, 703. 17
Trust funds:					
Pay of the Army, deposit fund				$980, 165. 42	
(For appropriation account see p. 271.)					
Soldiers' Home permanent fund				546, 355. 20	
Proceeds from estates of deceased soldiers				62, 294. 19	
Proceeds from effects of—					
Stanford Joseph Sarafin, deceased employee				64. 84	
Frank Williams, deceased employee				227. 50	
(For appropriation accounts see pp. 314, 315.)				1, 589, 107. 15	1, 589, 107. 15
Total miscellaneous receipts under War Department		18, 379, 969. 57	$8, 180, 974. 17	1, 589, 107. 15	28, 150, 050. 89
PANAMA CANAL					
Sales of Government property:					
Proceeds of sale of Government property		167, 970. 28			167, 970. 28
Revenue-producing enterprises:					
Tolls		23, 756, 994. 19			
Net profits, Panama Canal, 1926		1, 268, 015. 33			
Proceeds of waterworks		129, 374. 64			
		25, 154, 384. 16			25, 154, 384. 16
Fees, fines, penalties, forfeitures, etc.:					
Taxes, licenses, fines, etc., Canal Zone		222, 332. 34			222, 332. 34
Miscellaneous:					
Excess cash, misellaneous sources		14. 67			14. 67
Total miscellaneous receipts under Panama Canal		25, 544, 701. 45			25, 544, 701. 45

[14] Receipts credited direct to the appropriation, "Army account of advances," by repay covering warrants, amounting to $1,232,932.41 during the fiscal year 1927, are shown on p. 48.

Miscellaneous receipts by organization units and sources—Continued

		General funds	Special funds	Trust funds	Total
DISTRICT OF COLUMBIA					
Revenues of the District of Columbia		$25, 006, 014. 97	$2, 981, 273. 45	$2, 670, 766. 74	$30, 658, 055. 16
(For details of receipts and statement of District of Columbia account see pp. 62, 392.)					
Total miscellaneous receipts, including Panama Canal and "Sales of public lands"		231, 577, 601. 61	223, 219, 843. 80	94, 573, 485. 63	549, 370, 931. 04
		3, 705, 520, 248. 84	223, 634, 545. 47	94, 573, 485. 63	4, 023, 728, 279. 94
Deduct moneys deposited in fiscal year 1926 but covered by warrants in year 1927	$13, 262. 97				
Add moneys received in fiscal year 1927 but not covered by warrant	6, 658. 85				
		6, 604. 12			6, 604. 12
Total ordinary receipts based on receipt warrants issued		3, 705, 513, 644. 72	223, 634, 545. 47	94, 573, 485. 63	4, 023, 721, 675. 82

RECEIPTS CREDITED DIRECT TO APPROPRIATIONS

	General funds	Special funds	Trust funds	Total
RAILROAD ADMINISTRATION AND TRANSPORTATION ACT				
Interest, premium, and discount:				
Appropriation, "Federal control of transportation systems" (p. 86)	$9, 662, 110. 96			
Appropriation, "Loans to railroads after termination of Federal control" (p. 86)	10, 355, 420. 94			
Repayments of investments:				
Appropriation, "Federal control of transportation systems" (p. 86)	45, 343, 225. 83			
Appropriation "Loans to railroads after termination of Federal control" (p. 86)	24, 365, 174. 59			
	89, 725, 932. 32			
U. S. SHIPPING BOARD				
Revenue-producing enterprises:				
Appropriation, "U. S. Shipping Board, 1927" (p. 91)	1, 618, 488. 27			
U. S. VETERANS' BUREAU				
Interest, premium and discount:				
Appropriation, "Military and naval insurance, Veterans' Bureau, 1927, and prior years" (p. 94)	6, 850, 160. 00			
DEPARTMENT OF THE INTERIOR				
Assessments and reimbursements:				
Appropriation, "Reclamation fund" (p. 135)		$4, 700, 309. 96		
WAR DEPARTMENT				
Miscellaneous:				
Appropriation, "Army account of advances" (p. 269)	1, 232, 932. 41			
MISCELLANEOUS				
All other, unclassified (p. 376)	573, 388. 83			
Total	100, 000, 901. 83	4, 700, 309. 96		$104, 701, 211. 79
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

PUBLIC DEBT RECEIPTS

	General funds	Special funds	Trust funds	Total
Treasury notes and certificates of indebtedness (adjusted service series)	$147, 200, 000. 00			
Treasury notes and certificates of indebtedness (civil service retirement and disability fund)	59, 300, 000. 00			
Treasury notes, series A–1930–1932	1, 360, 456, 450. 00			
Treasury bonds of 1943–1947	467, 801, 650. 00			
Certificates of indebtedness	3, 108, 235, 000. 00			
Treasury (war) savings securities	13, 572, 285. 43			
Lawful money deposited to retire Federal reserve bank notes and national-bank notes (acts July 14, 1890, and Dec. 23, 1913)	27, 828, 137. 50			
Postal savings bonds	689, 620. 00			
Total public debt receipts	5, 185, 083, 142. 93			$5,185,083, 142. 93
Total receipts into the general fund	8, 990, 597, 689. 48	$228, 334, 855. 43	$94, 573, 485. 63	9, 313, 506, 030. 54

POSTAL REVENUES[1]

	General funds	Special funds	Trust funds	Total
[Under control of the Postmaster General]				
Post Office Department, Washington, D. C.:				
Miscellaneous receipts (postal route map sales)	$4, 951. 88			
Field service, Post Office Department:				
Sales of stamps and other stamped paper	568, 511, 985. 66			
Second-class postage paid in money	32, 833, 912. 32			
First, second, third, and fourth class postage paid in money under permit	53, 503, 184. 11			
Box rents	8, 368, 646. 00			
Miscellaneous receipts	640, 306. 79			
Foreign mail transit service	393, 656. 30			
Fines and penalties	147, 437. 18			
Dead letters	149, 116. 36			
Revenue from money-order business	16, 136, 133. 56			
Unpaid money orders more than 1 year old	848, 754. 36			
Interest and profits, Postal Savings System	1, 533, 904. 14			
Total postal revenues	683, 121, 988. 66			$683, 121, 988. 66
Total receipts, including postal revenues	9, 673, 719, 678. 14	$228, 334, 855. 43	$94, 573, 485. 63	9, 996, 628, 019. 20

[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]

Districts and ports of collection	Place of deposit	Deposits by ports			Deposits by districts
		Duties	Tonnage tax	Total	
Alaska, district No. 31:					
Juneau					
Cordova					
Eagle					
Fairbanks					
Forty Mile					
Ketchikan	Juneau	$22, 495. 72	$2, 302. 14	$24, 797. 86	
Nome	Ketchikan	6, 196. 55	1, 085. 72	7, 282. 27	
St. Michael					
Skagway		28, 692. 27	3, 387. 86		$32, 080. 13
Sulzer					
Unalaska					
Wrangell					
Arizona, district No. 26:					
Nogales					
Ajo					
Douglas	Nogales	33, 731. 26		33, 731. 26	
Lochiel	Douglas	22, 331. 86		22, 331. 86	
Naco	El Paso, Tex	1, 107, 279. 08		1, 107, 279. 08	
San Fernandino, Calif					
Yuma		1, 163, 342. 20			1, 163, 342. 20
Buffalo, district No. 9:					
Buffalo					
Black Rock Ferry					
Dunkirk					
Lewiston	Buffalo	4, 194, 539. 76	3, 997. 60	4, 198, 537. 36	
Niagara Falls	Niagara Falls	1, 349, 353. 87		1, 349, 353. 87	
North Buffalo	New York	440, 731. 77		440, 731. 77	
North Tonawanda					
Toronto		5, 984, 625. 40	3, 997. 60		5, 988, 623. 00
Youngstown, Ohio					
Chicago, district No. 39:					
Chicago	Chicago	15, 586, 397. 28	697. 72	15, 587, 095. 00	
Michigan City, Ind	Peoria	40, 504. 32		40, 504. 32	
Peoria	Washington, D. C	425. 00		425. 00	
		15, 627, 326. 60	697. 72		15, 628, 024. 32
Colorado, district No. 47:					
Denver	Kansas City, Mo	201, 036. 19		201, 036. 19	201, 036. 19
Connecticut, district No. 6:					
Bridgeport	Hartford	36, 322. 86		36, 322. 86	
Hartford	New Haven	22, 113. 09	114. 34	22, 227. 43	
New London	New York, N. Y	815, 426. 56	343. 86	815, 770. 42	
New Haven	Bridgeport	24, 658. 80	9. 30	24, 668. 10	
	New London	998. 81		998. 81	
		899, 520. 12	467. 50		899, 987. 62
Dakota, district No. 34:					
Pembina					
Ambrose					
Antler					
Crosby					
Hannah					
Hansboro					
Mowbray					
Neche					
Northgate	Minneapolis, Minn	742, 285. 35		742, 285. 35	742, 285. 35
Noyes					
Portal					
St. John					
Sarles					
Sherwood					
Souris					
Walhalla					

Customs receipts by districts and ports—Continued

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

Districts and ports of collection	Place of deposit	Deposits by ports			Deposits by districts
		Duties	Tonnage tax	Total	
Duluth and Superior, district No. 36:					
Duluth, Minn., and Superior, Wis.	Duluth, Minn.	$28,305.41	$445.56	$28,750.97	
Ashland, Wis.	Minneapolis, Minn.	387,403.68	75.22	387,478.90	
Baudette, Minn.		415,709.09	520.78		$416,229.87
Bayfield, Wis.					
Indus, Minn.					
International Falls, Minn.					
Pine Creek, Minn.					
Ranier, Minn.					
Two Harbors, Minn.					
Warroad, Minn.					
Washburn, Wis.					
El Paso, district No. 24:					
El Paso	El Paso	244,339.31		244,339.31	244,339.31
Columbus					
Presidio					
Florida, district No. 18:					
Tampa	Tampa	70,389.53	22,203.04	92,592.57	
Apalachicola	Fernandina		1,541.22	1,541.22	
Boca Grande	Jacksonville	2,718,303.62	14,179.66	2,732,483.28	
Carrabelle	Key West	1,307,027.30	601.22	1,307,628.52	
Cedar Keyes	Miami	45,149.32	1,886.98	47,036.30	
Fernandina	Pensacola	42,370.65	15,931.40	58,302.05	
Jacksonville		4,183,240.42	56,343.52		4,239,583.94
Key West					
Miami					
Pensacola					
St. Andrews					
St. Augustine					
Tarpon Springs					
West Palm Beach					
Galveston, district No. 22:					
Galveston	Galveston	3,813.89	65,523.88	69,337.77	
Dallas	Dallas	226,282.79		226,282.79	
Freeport	Houston	9,314,169.20	58,429.42	9,372,598.62	
Houston		9,544,265.88	123,953.30		9,668,219.18
Port Lavaca					
Georgia, district No. 17:					
Savannah	Atlanta	7,419,261.62	10,988.24	7,430,249.86	
Atlanta	Brunswick	401.85	1,216.02	1,617.87	
Brunswick		7,419,663.47	12,204.26		7,431,867.73
Darien					
Hawaii, district No. 32:					
Honolulu	Honolulu	1,687,311.50	37,464.76	1,724,776.26	1,724,776.26
Hilo					
Kahului					
Mahukona					
Port Allen					
Indiana, district No. 40:	Indianapolis	60,192.33		60,192.33	
Indianapolis	Evansville	16,771.17		16,771.17	
Evansville	Chicago, Ill.	591,746.02		591,746.02	
		668,709.52			668,709.52
Iowa, district No. 44:	Des Moines	10,121.88		10,121.88	
Des Moines	Dubuque	18,613.90		18,613.90	
Dubuque	Sioux City	13,944.24		13,944.24	
Sioux City	Chicago, Ill.	60,032.41		60,032.41	
		102,712.43			102,712.43
Kentucky, district No. 42:					
Louisville	Louisville	329,027.75		329,027.75	329,027.75
Paducah					
Los Angeles, district No. 27	Los Angeles	5,423,080.00	243.12	5,423,323.12	
	San Diego	105,770.18	5,791.30	111,561.48	
	San Pedro	7,967.00	155,193.32	163,160.32	
	San Francisco	462,407.06		462,407.06	
		5,999,224.24	161,227.74		6,160,451.98

Customs receipts by districts and ports—Continued

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

Districts and ports of collection	Place of deposit	Deposits by ports			Deposits by districts
		Duties	Tonnage tax	Total	
Maine and New Hampshire, district No. 1:					
Portland					
Bangor					
Bar Harbor					
Bath					
Belfast					
Boothbay					
Bridgewater					
Brownville Junction					
Calais					
Castine					
Cutler					
Eastport					
Ellsworth					
Fort Fairfield	Portland, Me	$288, 317. 50	$18, 664. 52	$306, 982. 02	
Fort Kent	Bangor, Me	22, 809. 11	101. 96	22, 911. 07	
Frenchville	Portsmouth, N. H	469. 08	344. 38	813. 46	
Holeb	Boston, Mass	1, 555, 695. 65	213. 22	1, 555, 908. 87	
Houlton					
Jackman		1, 867, 291. 34	19, 324. 08		$1, 886, 615. 42
Jonesport					
Limestone					
Machias					
Madawaska					
Mars Hill					
Monticello					
Portsmouth, N. H					
Robbinston					
Rockland					
South West Harbor					
Van Buren					
Vanceboro					
Maryland, district No. 13:					
Baltimore, Md	Baltimore	17, 907, 960. 79	182, 408. 16	18, 090, 368. 95	
Annapolis, Md	Washington, D. C	517, 762. 04	12. 18	517, 774. 22	
Crisfield, Md	Richmond, Va	565, 325. 58		565, 325. 58	
Washington, D. C		18, 991, 048. 41	182, 420. 34		19, 173, 468. 75
Massachusetts, district No. 4:					
Boston					
Fall River					
Gloucester					
New Bedford	Boston	49, 656, 819. 80	143, 061. 38	49, 799, 881. 18	
Plymouth	Gloucester	100, 505. 37	278. 26	100, 783. 63	
Provincetown	Springfield	80, 399. 55		80, 399. 55	
Salem	Worcester	30, 970. 64		30, 970. 64	
Springfield	Washington, D. C	130. 00		130. 00	
Vineyard Haven					
Worcester		49, 868, 825. 36	143, 339. 64		50, 012, 165. 00
Michigan, district No. 38:					
Detroit					
Algonac					
Alpena					
Bay City					
Calcite					
Charlevoix					
Cheboygan					
Detour					
Escanaba					
Frankfort					
Grand Haven					
Grand Rapids	Detroit	3, 867, 665. 74	648. 72	3, 868, 314. 46	
Houghton	Grand Rapids	47, 426. 40		47, 426. 40	
Lake Linden	Port Huron	1, 442, 998. 58	26. 48	1, 443, 025. 06	
Mackinaw	Sault Sainte Marie	25, 669. 36		25, 669. 36	
Manistee					
Marine City		5, 383, 760. 08	675. 20		5, 384, 435. 28
Marquette					
Muskegon					
Port Huron					
Roberts Landing					
St. Clair					
St. Joseph					
Saginaw					
Sault Sainte Marie					

Customs receipts by districts and ports—Continued

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

Districts and ports of collection	Place of deposit	Deposits by ports			Deposits by districts
		Duties	Tonnage tax	Total	
Minnesota, district No. 35:					
St. Paul and Minneapolis	St. Paul	$105, 207. 43		$105, 207. 43	
	Minneapolis	1, 276, 957. 96		1, 276, 957. 96	
		1, 382, 165. 39			$1, 382, 165. 39
Mobile, district No. 19:					
Mobile, Ala	Mobile	100, 979. 15	$18, 332. 86	119, 312. 01	
Biloxi, Miss	Birmingham	217, 642. 77		217, 642. 77	
Birmingham, Ala	Gulfport, Miss	1, 119. 52	8, 274. 04	9, 393. 56	
Gulfport, Miss	New Orleans, La	505, 402. 24		505, 402. 24	
Pascagoula, Miss		825, 143. 68	26, 606. 90		851, 750. 58
Montana and Idaho, district No. 33:					
Great Falls, Mont					
Banff, Mont					
Baylor, Mont					
Dooley, Mont					
Eastport, Idaho					
Gateway, Mont					
Havre, Mont	Great Falls, Mont	91, 991. 70		91, 991. 70	
Malta, Mont	Helena	148, 314. 38		148, 314. 38	
Peskan, Idaho		240, 306. 08			240, 306. 08
Porthill, Idaho					
Scobey, Mont					
Sweetgrass, Mont					
Westby, Mont					
Whitetail, Mont					
New Orleans, district No. 20:					
New Orleans					
Baton Rouge	New Orleans	34, 610, 405. 06	157, 158. 41	34, 767, 563. 47	
Morgan City and Cameron	New York, N. Y.	40. 00		40. 00	
Vicksburg, Miss		34, 610, 445. 06	157, 158. 41		34, 767, 603. 47
New York, district No. 10:					
New York, N. Y	New York, N. Y.	328, 364, 841. 46	610, 138. 80	328, 974, 980. 26	
Albany, N. Y	Albany, N. Y.	3, 814. 95	88. 80	3, 903. 75	
Greenport, N. Y	Newark, N. J.	26, 745. 08	496. 52	27, 241. 60	
Newark, N. J	Perth Amboy, N. J.	1, 196. 43	2, 940. 32	4, 136. 75	
Patchogue, N. Y	Washington, D. C.	40, 005. 72		40, 005. 72	
Perth Amboy, N. J	San Francisco	680. 07		680. 07	
		328, 437, 283. 71	613, 664. 44		329, 050, 948. 15
North Carolina, district No. 15:					
Wilmington					
Beaufort					
Durham					
Elizabeth City	Wilmington	9, 856. 03	3, 590. 72	13, 446. 75	
Manteo	Richmond, Va.	7, 836, 330. 10	219. 48	7, 836, 549. 58	
New Bern	Washington, D. C.	1, 567. 71		1, 567. 71	
Washington					
Winston-Salem		7, 847, 753. 84	3, 810. 20		7, 851, 564. 04
Ohio, district No. 41:					
Cleveland, Ohio					
Ashtabula, Ohio					
Cincinnati, Ohio					
Columbus, Ohio	Cleveland	2, 375, 294. 71	899. 98	2, 376, 194. 69	
Conneaut, Ohio	Cincinnati	1, 001, 979. 27		1, 001, 979. 27	
Dayton, Ohio	Columbus	371, 870. 88		371, 870. 88	
Erie, Pa	Dayton	134, 315. 79	85. 30	134, 401. 09	
Fairport, Ohio	Erie, Pa	21, 095. 78	774. 96	21, 870. 74	
Huron, Ohio	Sandusky	4, 032. 47	906. 98	4, 939. 45	
Lorain, Ohio	Toledo	289, 707. 19	546. 36	290, 253. 55	
Sandusky, Ohio					
Toledo, Ohio		4, 198, 296. 09	3, 213. 58		4, 201, 509. 67
Omaha, district No. 46:					
Omaha	Omaha	886, 940. 01		886, 940. 01	886, 940. 01
Oregon, district No. 29:					
Portland					
Astoria					
Marshfield	Portland	1, 537, 602. 09	43, 534. 38	1, 581, 136. 47	1, 581, 136. 47
Newport					

Customs receipts by districts and ports—Continued

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

Districts and ports of collection	Place of deposit	Deposits by ports			Deposits by districts
		Duties	Tonnage tax	Total	
Philadelphia, district No. 11:					
Philadelphia, Pa. (including Camden and Gloucester City, N. J.).	Philadelphia, Pa.	$51, 436, 197. 81	$122, 494. 43	$51, 558, 692. 24	
Atlantic City, N. J.	Chester, Pa.	139, 635. 99	5, 958. 44	145, 594. 43	
Bivalve, N. J.	Wilmington, Del.	452, 378. 32	4, 804. 78	457, 183. 10	
Chester, Pa.	Washington, D. C.	25. 00		25. 00	
Lewes, Del.		52, 028, 237. 12	133, 257. 65		$52, 161, 494. 77
Seaford, Del.					
Tuckerton, N. J.					
Wilmington, Del.					
Pittsburgh, district No. 12:					
Pittsburgh	Pittsburgh	4, 875, 915. 43		4, 875, 915. 43	4, 875, 915. 43
Porto Rico, district No. 49:					
San Juan	San Juan		19, 934. 09	19, 934. 09	19, 934. 09
Aguadilla					
Arecibo					
Arroyo					
Fajardo					
Guanica					
Humacao					
Mayaguez					
Ponce					
Rhode Island, district No. 5:					
Providence	Providence	9, 806. 54	413. 64	10, 220. 18	
Newport	Newport	10, 220. 54		10, 220. 54	
	Boston, Mass.	1, 330, 746. 14	5, 957. 16	1, 336, 703. 30	
		1, 350, 773. 22	6, 370. 80		1, 357, 144. 02
Rochester, district No. 8:					
Rochester	Rochester	28, 181. 45	508. 34	28, 689. 79	
Fair Haven	Oswego	96. 30	41. 00	137. 30	
Oswego	Utica	11, 690. 47		11, 690. 47	
Sodus Point	New York, N. Y.	263, 967. 11		263, 967. 11	
Syracuse	Buffalo, N. Y.	1, 749, 710. 02	192. 68	1, 749, 902. 70	
Utica	Syracuse	2, 814. 29		2, 814. 29	
		2, 056, 459. 64	742. 02		2, 057, 201. 66
Sabine, district No. 21:					
Port Arthur	Port Arthur	11, 561. 24	20, 220. 86	31, 782. 10	
Beaumont	Beaumont	3, 149. 91	11, 676. 22	14, 826. 13	
Orange		14, 711. 15	31, 897. 08		46, 608. 23
Sabine					
San Antonio, district No. 23:					
San Antonio	San Antonio	32, 126. 08	933. 78	33, 059. 86	
Brownsville	Brownsville	12, 940. 58		12, 940. 58	
Del Rio	Del Rio	48, 850. 45		48, 850. 45	
Eagle Pass	Eagle Pass	56, 297. 18		56, 297. 18	
Hidalgo	Laredo	100, 000. 14		100, 000. 14	
Laredo	Dallas	145, 042. 79		145, 042. 79	
Port Aransas	Rio Grande	575. 00		575. 00	
Rio Grande City	Fort Worth	11, 346. 34		11, 346. 34	
		407, 178. 56	933. 78		408, 112. 34
San Francisco, district No. 28:					
San Francisco	San Francisco	12, 857, 375. 11	73, 314. 70	12, 930, 689. 81	
Eureka	Washington, D. C.	2, 525. 10		2, 525. 10	
Port San Luis		12, 859, 900. 21	73, 314. 70		12, 933, 214. 91
South Carolina, district No. 16:					
Charleston	Charleston	125, 898. 06	25, 711. 76	151, 609. 82	
Beaufort	Richmond, Va.	4, 834. 37		4, 834. 37	
Georgetown		130, 732. 43	25, 711. 76		156, 444. 19

Customs receipts by districts and ports—Continued

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

Districts and ports of collection	Place of deposit	Deposits by ports: Duties	Deposits by ports: Tonnage tax	Deposits by ports: Total	Deposits by districts
St. Lawrence, district No. 7:					
Ogdensburg	Ogdensburg	$10, 333. 50	$33. 04	$10, 366. 54	
Alexandria Bay	New York, N. Y.	2, 626, 650. 21	4, 081. 72	2, 630, 731. 93	
Cannons Corners		2, 636, 983. 71	4, 114. 76		$2, 641, 098. 47
Cape Vincent					
Champlain					
Chateaugay					
Clayton					
Fort Covington					
Hogansburg					
Louisville					
Malone					
Massena					
Mooers					
Morristown					
Nandoa					
Ottawa					
Plattsburg					
Rouses Point					
Trout River					
Waddington					
St. Louis, district No. 45:					
St. Louis (including East St. Louis)	St. Louis	2, 264, 501. 78		2, 264, 501. 78	
Cairo, Ill	Kansas City	539, 099. 23		539, 099. 23	
Kansas City	St. Joseph	105, 124. 34		105, 124. 34	
St. Joseph		2, 908, 725. 35			2, 908, 725. 35
Tennessee, district No. 43:					
Memphis	Memphis	58, 864. 28		58, 864. 28	
Chattanooga	Chattanooga	4, 761. 14		4, 761. 14	
Knoxville	Knoxville	16, 178. 63		16, 178. 63	
Nashville	Nashville	23, 335. 31		23, 335. 31	
	Little Rock, Ark.	3, 559. 82		3, 559. 82	
		106, 699. 18			106, 699. 18
Utah and Nevada, district No. 48:					
Salt Lake City, Utah	Salt Lake City	63, 628. 72		63, 628. 72	63, 628. 72
Vermont, district No. 2:					
St. Albans	St. Albans	749, 677. 32		749, 677. 32	
Alburg	Boston, Mass.	414, 269. 31		414, 269. 31	
Alburg Springs	Burlington	12, 980. 88	5. 94	12, 986. 82	
Beecher Falls	Newport, R. I.	805, 697. 25	1. 80	805, 699. 05	
Burlington	Washington, D. C.	10. 00		10. 00	
Canaan		1, 982, 634. 76	7. 74		1, 982, 642. 50
Depot Harbor					
Derby Line					
East Richford					
Franklin					
Highgate					
Island Pond					
Montreal					
Newport					
North Troy					
Quebec					
Richford					
Swanton					
West Berkshire					
Virginia, district No. 14:					
Norfolk	Norfolk	30, 021. 64	162, 291. 72	192, 313. 36	
Alexandria	Newport News	2, 166. 44	63, 946. 88	66, 113. 32	
Cape Charles	Richmond	3, 790, 166. 44	14, 432. 58	3, 804, 599. 02	
Chincoteague		3, 822, 354. 52	240, 671. 18		4, 063, 025. 70
Newport News					
Petersburg					
Reedville					
Richmond					

Customs receipts by districts and ports—Continued

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

Districts and ports of collection	Place of deposit	Deposits by ports			Deposits by districts
		Duties	Tonnage tax	Total	
Washington, district No. 30:					
Seattle					
Aberdeen					
Anacortes					
Bellingham					
Blaine					
Chopaka					
Danville					
Everett					
Ferry	Seattle	$4, 940, 552. 37	$91, 479. 04	$5, 032, 031. 41	
Friday Harbor	Bellingham	30, 571. 94	3, 730. 04	34, 301. 98	
Laurier	Port Angeles	44, 286. 76	2, 840. 80	47, 127. 56	
Molson	Port Townsend	44. 54	4, 768. 50	4, 813. 04	
Northport	Spokane	189, 975. 11		189, 975. 11	
Oroville	Tacoma	489, 589. 03	11, 864. 76	501, 453. 79	
Port Angeles	Washington, D. C	677. 50		677. 50	
Port Townsend					
Prince Rupert		5, 695, 697. 25	114, 683. 14		$5, 810, 380. 39
Roche Harbor					
South Bend					
Spokane					
Sumas					
Tacoma					
Vancouver					
Wisconsin, district No. 37:					
Milwaukee					
Green Bay					
Kenosha					
Kewaunee					
La Crosse					
Manitowoc					
Marinette	Milwaukee	1, 168, 028. 54	261. 60	1, 168, 290. 14	1, 168, 290. 14
Mineral Point					
Oshkosh					
Racine					
Sheboygan					
Sturgeon Bay					
Total customs receipts		603, 426, 552. 67	2, 245, 912. 51	605, 672, 465. 18	[1] 605, 672, 465. 18

[1] Includes $5,777.16 Philippine Islands tariff collections, as follows: Duties, $1,197.99; tonnage, $4,579.17; appropriated under "Philippine special fund" (customs), p. 238.

INTERNAL REVENUE RECEIPTS BY STATES AND DISTRICTS

(Pp. 58 and 59)

States and districts	Income tax	Miscellaneous taxes	Collections under enforcement of national prohibition act[1]	Total by districts	Total by States
Alabama, district of	$10, 458, 447. 25	$554, 436. 46	$3, 075. 02	$11, 015, 958. 73	$11, 015, 958. 73
Arizona, district of	1, 673, 191. 50	73, 051. 77	466. 00	1, 746, 709. 27	1, 746, 709. 27
Arkansas, district of	5, 053, 439. 75	219, 885. 38	767. 20	5, 274, 092. 33	5, 274, 092. 33
California—					
First district	56, 493, 517. 53	20, 576, 427. 54	13, 958. 89	77, 083, 903. 96	
Sixth district	55, 815, 290. 39	6, 597, 074. 86	8, 645, 58	62, 421, 010. 83	
	112, 308, 807. 92	27, 173, 502. 40	22, 604. 47		139, 504, 914. 79
Colorado, district of	12, 656, 644. 81	808, 732. 08	8, 055. 00	13, 473, 431. 89	13, 473, 431. 89
Connecticut, district of	33, 799, 750. 07	2, 267, 587. 09	25, 631. 94	36, 092, 969. 10	36, 092, 969. 10
Delaware, district of	14, 319, 246. 36	1, 023, 245. 61	100. 00	15, 342, 591. 97	15, 342, 591. 97
Florida, district of	35, 589, 829. 22	10, 165, 511. 37	3, 801. 90	45, 759, 142. 49	45, 759, 142. 49
Georgia, district of	13, 698, 661. 49	602, 684. 32	6, 665. 39	14, 308, 011. 20	14, 308, 011. 20
Hawaii, district of	5, 143, 509. 47	186, 265. 17	1, 512. 80	5, 331, 287. 44	5, 331, 287. 44
Idaho, district of	1, 428, 429. 67	45, 340. 75	2, 557. 50	1, 476, 327. 92	1, 476, 327. 92
Illinois—					
First district	186, 776, 604. 68	19, 434, 890. 34	58, 524. 30	206, 270, 019. 32	
Eighth district	8, 194, 383. 97	2, 922, 968. 69	2, 823. 94	11, 120, 176. 60	
	194, 970, 988. 65	22, 357, 859. 03	61, 348. 24		217, 390, 195. 92
Indiana, district of	28, 405, 715. 54	7, 764, 762. 04	22, 321. 00	36, 192, 798. 58	36, 192, 798. 58
Iowa, district of	11, 725, 742. 53	954, 928. 12	3, 275. 00	12, 683, 945. 65	12, 683, 945. 65
Kansas, district of	19, 626, 805. 68	668, 261. 85	2, 601. 05	20, 297, 668. 58	20, 297, 668. 58
Kentucky, district of	16, 257, 681. 16	11, 473, 700. 65	3, 141. 42	27, 734, 523. 23	27, 734, 523. 23
Louisiana, district of	15, 396, 335. 26	2, 078, 551. 01	1, 321. 74	17, 476, 208. 01	17, 476, 208. 01
Maine, district of	8, 564, 062. 93	2, 453, 900. 15	950. 00	11, 018, 913. 08	11, 018, 913. 08
Maryland—					
Maryland	29, 626, 632. 33	2, 852, 343. 55	3, 610. 00	32, 482, 585. 88	
District of Columbia	16, 019, 922. 38	2, 300, 180. 67		18, 320, 103. 05	
	45, 646, 554. 71	5, 152, 524. 22	3, 610. 00		50, 802, 688. 93
Massachusetts, district of	105, 269, 384. 93	9, 465, 004. 60	15, 674. 04	114, 750, 063. 57	114, 750, 063. 57
Michigan—					
First district	136, 523, 536. 96	54, 402, 661. 72	10, 634. 84	190, 936, 833. 52	
Fourth district	5, 115, 014. 88	742, 490. 99	762. 55	5, 858, 268. 42	
	141, 638, 551. 84	55, 145, 152. 71	11, 397. 39		96, 795, 101. 94
Minnesota, district of	26, 219, 220. 70	1, 524, 475. 45	4, 612. 00	27, 748, 308. 15	27, 748, 308. 15
Mississippi, district of	3, 324, 901. 99	156, 763. 94	2, 090. 60	3, 483, 756. 53	3, 483, 756. 53
Missouri—					
First district	42, 168, 675. 25	13, 157, 536. 07	6, 726. 88	55, 332, 938. 20	
Sixth district	13, 733, 889. 56	1, 132, 299. 84	6, 200. 24	14, 872, 389. 64	
	55, 902, 564. 81	14, 289, 835. 91	12, 927. 12		70, 205, 327. 84
Montana, district of	2, 376, 244. 98	1, 970, 688. 23	3, 801. 78	4, 350, 734. 99	4, 350, 734. 99
Nebraska, district of	5, 807, 695. 32	362, 995. 71	3, 271. 00	6, 173, 962. 03	6, 173, 962. 03
Nevada, district of	501, 137. 94	90, 961. 00	1, 142. 00	593, 240. 94	593, 240. 94
New Hampshire, district of	3, 007, 486. 60	505, 922. 65		3, 513, 409. 25	3, 513, 409. 25
New Jersey—					
First district	16, 924, 698. 33	2, 102, 513. 50	5, 303. 54	19, 032, 515. 37	
Fifth district	64, 375, 886. 73	30, 702, 146. 40	6, 699. 40	95, 084, 732. 53	
	81, 300, 585. 06	32, 804, 659. 90	12, 002. 94		114, 117, 247. 90
New Mexico, district of	658, 048. 91	24, 289. 09	200. 00	682, 538. 00	682, 538. 00

[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, $4,261,070.14.

Internal revenue receipts by States and districts—Continued

States and districts	Income tax	Miscellaneous taxes	Collections under enforcement of national prohibition act	Total by districts	Total by States
New York—					
First district	$42, 818, 678. 39	$26, 579, 054. 69	$525. 83	$69, 398, 258. 91	
Second district	351, 273, 501. 89	36, 659, 404. 61	467. 62	387, 933, 374. 12	
Third district	162, 667, 528. 77	33, 233, 162. 58	10, 075. 00	195, 910, 766. 35	
Fourteenth district	39, 990, 621. 48	7, 139, 879. 78	21, 430. 97	47, 151, 932. 23	
Twenty-first district	15, 290, 251. 56	1, 744, 867. 10	3, 043. 03	17, 038, 161. 69	
Twenty-eighth district	37, 258, 862. 81	3, 080, 183. 09	4, 750. 00	40, 343, 795. 90	
	649, 299, 444. 90	108, 436, 551. 85	40, 292. 45		$657, 776, 289. 20
North Carolina, district of	19, 204, 557. 27	186, 307, 897. 79	729. 97	205, 513, 185. 03	205, 513, 185. 03
North Dakota, district of	740, 217. 55	60, 876. 16	475. 00	801, 568. 71	801, 568. 71
Ohio—					
First district	29, 426, 350. 84	13, 724, 530. 16	13, 804. 42	43, 164, 685. 42	
Tenth district	16, 660, 300. 11	7, 991, 652. 41	885. 63	24, 652, 838. 15	
Eleventh district	9, 254, 689. 15	803, 225. 77	100. 25	10, 058, 015. 17	
Eighteenth district	62, 308, 019. 69	6, 965, 908. 61	11, 577. 00	69, 285, 505. 30	
	117, 649, 359. 79	29, 485, 316. 95	26, 367. 30		147, 161, 044. 04
Oklahoma, district of	23, 256, 879. 35	392, 190. 76	1, 250. 00	23, 650, 320. 11	23, 650, 320. 11
Oregon, district of	6, 197, 774. 28	513, 683. 16	478. 23	6, 711, 935. 67	6, 711, 935. 67
Pennsylvania:					
First district	123, 527, 941. 59	26, 079, 273. 04	66, 621. 00	149, 673, 835. 63	
Twelfth district	17, 050, 264. 86	3, 167, 358. 54	35, 078. 33	20, 252, 701. 73	
Twenty-third district	82, 337, 415. 28	6, 571, 610. 22	25, 760. 00	88, 934, 785. 50	
	222, 915, 621. 73	35, 818, 241. 80	127, 459. 33		258, 861, 322. 86
Rhode Island, district of	12, 904, 620. 30	876, 015. 31	4, 131. 00	13, 784, 766. 61	13, 784, 766. 61
South Carolina, district of	3, 825, 735. 27	258, 087. 31	6, 896. 63	4, 090, 719. 21	4, 090, 719. 21
South Dakota, district of	737, 327. 65	85, 625. 80	947. 00	823, 900. 45	823, 900. 45
Tennessee, district of	13, 723, 260. 02	4, 075, 916. 94	3, 942. 56	17, 803, 119. 52	17, 803, 119. 52
Texas:					
First district	24, 221, 542. 83	914, 151. 03	1, 751. 14	25, 137, 445. 00	
Second district	18, 742, 537. 97	1, 151, 049. 70	360. 00	19, 893, 947. 67	
	42, 964, 080. 80	2, 065, 200. 73	2, 111. 14		45, 031, 392. 67
Utah, district of	3, 768, 779. 42	145, 694. 46	2, 200. 00	3, 916, 673. 88	3, 916, 673. 88
Vermont, district of	2, 656, 126. 41	118, 789. 28	179. 71	2, 775, 095. 40	2, 775, 095. 40
Virginia, district of	20, 780, 578. 76	58, 422, 112. 21	6, 299. 10	79, 208, 990. 07	79, 208, 990. 07
Washington:					
Washington	13, 192, 297. 64	622, 334. 51	21, 093, 56	13, 835, 725. 71	
Alaska	[2] 143, 351. 07	3, 639. 45		146, 990. 52	
	13, 335, 648. 71	625, 973. 96	21, 093. 56		13, 982, 716. 23
West Virginia, district of	15, 750, 409. 28	2, 615, 523. 19	5, 788. 09	18, 371, 720. 56	18, 371, 720. 56
Wisconsin, district of	35, 682, 249. 37	5, 119, 630. 45	10, 325. 50	40, 812, 205. 32	40, 812, 205. 32
Wyoming, district of	1, 830, 105. 81	54, 666. 23		1, 884, 772. 04	1, 884, 772. 04
Philippine Islands		[3] 387, 075. 89		387, 075. 89	387, 075. 89
Total internal-revenue receipts	2, 219, 952, 443. 72	648, 230, 548. 89	501, 891. 11	2, 868, 684, 883. 72	2, 868, 684, 883. 72

[2] Includes $18,827.34 income tax on Alaska railroads, appropriated under "Additional income tax on railroads in Alaska" (special fund), p. 242.

[3] Of this amount, $384,727.39 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, $945.62; Indiana, $20.60; second New York, $2,375.41, and Hawaii $2,028.15, make a total of $390,097.17 Philippine Islands internal-revenue receipts covered by warrants issued during the fiscal year 1927 and were appropriated under "Philippine special fund" (internal revenue), p. 242.

RECEIPTS FROM SALES OF PUBLIC LANDS BY STATES AND DISTRICTS

(Pp. 60 and 61)

States and districts	Total by districts	Total by States	Receipts
Alabama:			
Montgomery		$17, 538. 54	
Alaska:			
Anchorage	$4, 838. 58		
Nome	1, 942. 85		
Fairbanks	3, 094. 38		
		9, 875. 81	
Arizona:			
Phoenix		47, 765. 20	
Arkansas:			
Little Rock		13, 313. 11	
California:			
Los Angeles	19, 819. 02		
Sacramento	18, 739. 87		
San Francisco	35, 543. 58		
Visalia	30, 872. 59		
		104, 975. 06	
Colorado:			
Denver	5, 628. 77		
Durango	50. 00		
Glenwood Springs	16, 336. 08		
Lamar. (*See* Adjustment at end of chapter.)			
Montrose	27. 54		
Pueblo	3, 969. 51		
		26, 011. 90	
Florida:			
Gainesville		37, 251. 00	
Idaho:			
Blackfoot	10, 607. 84		
Boise	4, 084. 70		
Coeur d'Alene	5, 583. 14		
		20, 275. 68	
Indiana		84. 29	
Kansas		294. 70	
Louisiana:			
Baton Rouge		25, 641. 32	
Michigan:			
Marquette		3, 604. 44	
Minnesota:			
Cass Lake		7, 466. 23	
Mississippi:			
Jackson		2, 651. 86	
Missouri		361. 86	
Montana:			
Billings	5, 924. 83		
Glasgow	19. 55		
Great Falls	15, 822. 72		
		21, 767. 10	
Nebraska:			
Alliance		52. 35	
Nevada:			
Carson City	7, 172. 87		
Elko	2, 351. 80		
		9, 524. 67	
New Mexico:			
Las Cruces	6, 937. 30		
Santa Fe	2, 998. 87		
		9, 936. 17	
North Dakota:			
Bismarck		924. 09	
Oklahoma:			
Guthrie		2, 099. 93	
Oregon:			
Lakeview	65, 486. 76		
Portland	1, 946. 71		
Roseburg	2, 050. 14		
The Dalles	6, 506. 02		
Vale	4, 033. 91		
		80, 023. 54	

Receipts from sales of public lands by States and districts—Continued

States and districts	Total by districts	Total by States	Receipts
South Dakota:			
Pierre		$1, 989. 71	
Utah:			
Salt Lake C ty	$62, 044. 09		
Vernal	63, 700. 57		
		125, 744. 66	
Washington:			
Seattle	7, 567. 15		
Spokane	14, 338. 63		
		21, 905. 78	
Wisconsin		2, 210. 08	
Wyoming:			
Buffalo	10, 484. 34		
Cheyenne	9, 165. 31		
Evanston	5, 999. 82		
Lander	2, 258. 94		
		27, 908. 41	
		621, 197. 49	
Less adjustment on sales of public lands at Lamar, Colo		10. 86	
Total sales of public lands			[1] $621, 186. 63

[1] Of this amount $565,351.17 was appropriated for the first three-quarters of the fiscal year 1927 under "Reclamation fund" (special fund), p. 135, and $13,041.79 during the fiscal year 1927 for the service of the fiscal year 1926, under "Five and three per cent funds to States (lands)," as stated on p. 133.

DISTRICT OF COLUMBIA RECEIPTS BY SOURCES

	Basis of division of revenues	District of Columbia share	United States share	Total
REVENUES				
Taxes:				
Tangible personal taxes (including penalties)	Wholly District of Columbia	$3, 664, 497. 31		$3, 664, 497. 31
Intangible personal tax	do	2, 259, 915. 13		2, 259, 915. 13
Realty taxes (including penalties)	do	16, 861, 903. 54		16, 861, 903. 54
Insurance taxes	do	282, 395. 63		282, 395. 63
Special reimbursable taxes	do	1, 136. 96		1, 136. 96
Dog taxes	do	32, 099. 85		32, 099. 85
Total		23, 101, 948. 42		23, 101, 948. 42
Fees:				
Advertising taxes	Wholly District of Columbia	10, 406. 30		10, 406. 30
Building permits	do	73, 039. 25		73, 039. 25
Copies of records of dog tax paid	do	183. 25		183. 25
Duplicate motor tags	do	680. 00		680. 00
Duplicate registration cards	do	889. 00		889. 00
Electric meters	do	18. 00		18. 00
Electrical permits	do	23, 897. 75		23, 897. 75
Gas and meters	do	4, 382. 90		4, 382. 90
Health department	do	1, 482. 00		1, 482. 00
Motor-vehicle tags	do	141, 116. 00		141, 116. 00
Municipal court	do	69, 909. 35		69, 909. 35
Podiatry examinations	do	50. 00		50. 00
Pound	do	2, 456. 25		2, 456. 25
Public convenience stations	do	6, 407. 72		6, 407. 72
Railings, etc	do	2, 618. 00		2, 618. 00
Sewer and gas permits	do	14, 582. 00		14, 582. 00
Surveyor's fees	do	44, 644. 00		44, 644. 00
Tax certificates	do	21, 784. 00		21, 784. 00
Water-service permits	do	4, 411. 00		4, 411. 00
Total		422, 956. 77		422, 956. 77
Fines:				
Juvenile court	Wholly District of Columbia	168. 00		168. 00
Police court	do	432, 231. 16		432, 231. 16
Total		432, 399. 16		432, 399. 16
Licenses:				
Elevator operators	Wholly District of Columbia	1, 279. 00		1, 279. 00
Engineers	do	297. 00		297. 00
Insurance	do	47, 717. 41		47, 717. 41
Insurance transfers	do	116. 50		116. 50
Miscellaneous (business and occupational)	do	166, 911. 64		166, 911. 64
Miscellaneous transfers	do	201. 50		201. 50
Motor-vehicle operators	do	53, 350. 00		53, 350. 00
Motor-vehicle operators (duplicate licenses)	do	886. 50		886. 50
Plumbers	do	48. 00		48. 00
Total		270, 807. 55		270, 807. 55
Rents:				
Eastern Market	Wholly District of Columbia	6, 524. 60		6, 524. 60
Fish wharves and market	do	15, 475. 45		15, 475. 45
Georgetown Market	do	375. 60		375. 60
Vault space	do	36, 887. 50		36, 887. 50
Western Market	do	6, 528. 50		6, 528. 50
Wharves, buildings, etc	do	20, 160. 99		20, 160. 99
Wholesale produce market	do	13, 099. 35		13, 099. 35
Total		99, 051. 99		99, 051. 99
Vault space	60 and 40	1, 109. 10	$739. 36	1, 848. 46
Do	50 and 50	717. 16	717. 19	1, 434. 35
Vault space, account ground rent	Wholly United States		3, 491. 51	3, 491. 51

District of Columbia receipts by sources—Continued

	Basis of division of revenues	District of Columbia share	United States share	Total
REVENUES—Continued				
Sales:				
District laws, regulations, etc	Wholly District of Columbia	$1, 551. 74		$1, 551. 74
Garbage grease	do	204, 594. 08		204, 594. 08
Home for Aged and Infirm, products	do	56. 06		56. 06
Gallinger Municipal Hospital (sale of products)	do	55. 00		55. 00
Miscellaneous trash	do	72, 687. 77		72, 687. 77
Old material	do	9, 384. 92		9, 384. 92
Workhouse, products	do	29, 325. 24		29, 325. 24
Old houses	do	130. 00		130. 00
Total		317, 784. 81		317, 784. 81
Old houses	50 and 50	7. 50	$7. 50	15. 00
Miscellaneous items:				
Board and care of insane	Wholly District of Columbia	47, 853. 75		47, 853. 75
Conscience fund	do	4. 00		4. 00
District Training School, pay patients	do	725. 00		725. 00
Damages to District property	do	2, 684. 51		2, 684. 51
Board of Public Welfare	do	5. 00		5. 00
Francis Scott Key Bridge, rents and ducts	do	1, 340. 00		1, 340. 00
Gallinger Municipal Hospital, pay patients	do	2, 323. 50		2, 323. 50
Judgments	do	87. 00		87. 00
Medical charities	do	819. 15		819. 15
Passenger tax, Francis Scott Key Bridge	do	1, 400. 37		1, 400. 37
Railroad tax, Highway Bridge	do	7, 198. 04		7, 198. 04
Reimbursements, discounts, etc	do	20. 00		20. 00
Tuberculosis Hospital, pay patients	do	1, 974. 00		1, 974. 00
Tuition, nonresident pupils	do	5, 542. 63		5, 542. 63
Total		71, 976. 95		71, 976. 95
Refund by Potomac Electric Power Co. on cost of electric current furnished Government of District of Columbia July 1, 1922–Dec. 31, 1924	Indefinite	34, 760. 70	26, 782. 25	61, 542. 95
Payment by Philadelphia, Baltimore & Washington Railroad Co. and Baltimore & Ohio Railroad Co. on account of construction of Benning Road viaduct and bridge (act July 21, 1914, 38 Stat. 525)	50 and 50	42, 441. 01	42, 441. 01	84, 882. 02
Payment by Baltimore & 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)	do	10, 357. 44	10, 357. 43	20, 714. 87
Total		52, 798. 45	52, 798. 44	105, 596. 89
Special assessments (including interest):				
Paving roadways	Wholly District of Columbia	160, 042. 27		160, 042. 27
Sewers, assessment and permit work	do	145, 336. 85		145, 336. 85
Sidewalks, curbs, alleys, assessment and permit work	do	123, 438. 71		123, 438. 71
Street extensions	do	45, 639. 20		45, 639. 20
Total		474, 457. 03		474, 457. 03
Paving roadways	60 and 40	9, 997. 33	6, 664. 90	16, 662. 23
Sewers, assessment and permit work	do	5, 174. 18	3, 449. 45	8, 623. 63
Sidewalks, curbs, alleys, assessment and permit work	do	7, 637. 48	5, 091. 68	12, 729. 16
Small parks	do	25. 33	16. 89	42. 22
Total		22, 834. 32	15, 222. 92	38, 057. 24
Paving roadways	50 and 50	717. 63	717. 61	1, 435. 24
Sewers, assessment and permit work	do	3, 497. 66	3, 497. 62	6, 995. 28
Sidewalks, curbs, alleys, assessment and permit work	do	868. 88	868. 90	1, 737. 78
Small parks	do	112. 36	112. 39	224. 75
Total		5, 196. 53	5, 196. 52	10, 393. 05

District of Columbia receipts by sources—Continued

	Basis of division of revenues	District of Columbia share	United States share	Total
REVENUES—Continued				
Miscellaneous deposits by officers other than the collector of taxes, District of Columbia:				
Surplus fees, register of wills, District of Columbia	Wholly District of Columbia	$1,151.08		$1,151.08
Damages to District property	do	40.89		40.89
Process fees, office of coroner, District of Columbia	do	7.00		7.00
Rent of buildings, etc., Office of Public Buildings and Public Parks	do	3,492.07		3,492.07
Rent of land, etc., Engineer Office, U. S. A.	do	924.50		924.50
Rent privileges, National Zoological Park	do	1,740.00		1,740.00
Surplus fees, Court of Appeals, District of Columbia	do	11,467.93		11,467.93
Total		18,823.47		18,823.47
Fees, marshal of municipal court	Wholly United States		$32,703.36	32,703.36
Fees of marshal, Supreme Court, District of Columbia	do		7,818.15	7,818.15
Fines collected from District of Columbia Militia	do		78.00	78.00
Part proceeds of sale, lot 2, square 1113	do		945.22	945.22
Total			41,544.73	41,544.73
Total general funds of the District of Columbia		25,327,629.91	146,500.42	25,474,130.33
Less amount covered into the Treasury from the above funds, credited to "Policemen and firemen's relief fund," trust fund, in pursuance of the act of Sept. 1, 1916 (39 Stat. 718, sec. 12)		468,115.36		468,115.36
		24,859,514.55	146,500.42	25,006,014.97
SPECIAL FUNDS				
Escheated estates relief fund	Wholly District of Columbia	363.85		363.85
Industrial Home School fund	do	1,597.65		1,597.65
Gasoline tax road and street fund (including special assessments)	do	1,251,333.38		1,251,333.38
Militia fund from fines	do	20.00		20.00
Refund of excess rentals recovered by Rent Commission, District of Columbia	do	3,443.40		3,443.40
Fees for reissuing motor-vehicle operators' permits	do	272,376.00		272,376.00
Water fund	do	1,452,139.17		1,452,139.17
Total, special funds		2,981,273.45		2,981,273.45
TRUST FUNDS				
Miscellaneous trust-fund deposits	Wholly District of Columbia	953,772.02		953,772.02
Deductions from teachers' salaries, retirement fund	do	282,109.89		282,109.89
Interest on investments for District of Columbia teachers' retirement fund	do	59,290.35		59,290.35
Permit fund	do	48,199.23		48,199.23
Policemen and firemen's relief fund (includes $468,115.36 credits from general funds of the District of Columbia).	do	592,152.42		592,152.42
Washington redemption fund	do	735,242.83		735,242.83
Total, trust funds		2,670,766.74		2,670,766.74
Total miscellaneous receipts under District of Columbia.		30,511,554.74	146,500.42	30,658,055.16

EXPENDITURES, BALANCES, ETC.

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
FOR CURRENT EXPENSES AND CAPITAL OUTLAYS									
LEGISLATIVE									
UNITED STATES SENATE									
Salaries of Senators	1927			$960,000.00	$960,000.00	$952,123.29			$7,876.71
	1925–26		$4,495.47		*4,495.47*			$4,495.47	
	1925	$3,797.41					$3,797.41		
					955,504.53	952,123.29			
Milage of Senators	1927			51,000.00	45,259.20	45,259.20		5,740.80	
	1926	5,233.60			562.40	562.40		4,671.20	
	1925	4,446.80					4,446.80		
					45,821.60	45,821.60			
Salaries, officers and employees, United States Senate	1927			1,376,166.90	1,329,650.64	1,329,650.64		46,516.26	
	1926	89,029.53			310.00	310.00		88,719.53	
	1925–26	1,673.00						1,673.00	
	1925	91,595.01					91,595.01		
					1,329,960.64	1,329,960.64			
Payment for extra services, Senate	1926			3,060.00	3,060.00	3,060.00			
Reporting debates and proceedings, Senate	1927			44,844.00	44,844.00	44,844.00			
Automobile, and maintenance, for the Vice President	1927			3,500.00	3,500.00	3,365.29			134.71
	1926		114.14		*51.68*	62.46		51.68	
	1925	237.53					237.53		
					3,448.32	3,427.75			
Salaries, Capitol police, Senate	1927			36,910.00	36,910.00	36,910.00			
	1926	26.44						26.44	
	1925	139.10					139.10		
					36,910.00	36,910.00			
Contingent fund, Capitol police, Senate	1927			100.00	100.00	99.40			.60
	1925	.71					.71		
					100.00	99.40			

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
UNITED STATES SENATE—continued									
Uniforms and equipment, Capitol police, Senate	1927			$1,875.00	$1,875.00	$1,875.00			
Uniforms, Capitol police, Senate	1925	$19.25					$19.25		
Salaries and expenses, Joint Committee on Printing, Senate	1927			5,095.00	5,095.00	5,095.00			
Legislative counsel, Senate	1927			25,000.00	25,000.00	24,180.78			$819.22
	1926		$389.23		*375.73*	13.50		$375.73	
	1925	480.78					480.78		
					24,624.27	24,194.28			
Biographical Congressional Directory, Senate	1926–27			10,000.00	10,000.00	10,000.00			
Expenses, impeachment trial of George W. English	1926–27			12,000.00	594.12	594.12		11,405.88	
Expenses of Senate Committee, funeral of President Harding	No year.	3,792.58			287.20	287.20	3,505.38		
Contingent expenses: Cleaning furniture	1927			2,000.00	2,000.00	1,908.66			91.34
	1926		177.35		*177.35*			177.35	
	1925	456.78					456.78		
					1,822.65	1,908.66			
Expenses of inquiries and investigations	1927			150,000.00	100,000.00	59,098.92		50,000.00	40,901.08
	1926	50,000.00	23,831.83		66.96	23,898.79		49,933.04	
	1925	1,760.98					1,760.98		
	1924–25	139.49					139.49		
					100,066.96	82,997.71			
Folding documents	1927			10,000.00	10,000.00	7,233.00			2,767.00
	1926	482.71	7,740.01		*7,740.01*			8,222.72	
					2,259.99	7,233.00			
Fuel for heating apparatus	1927			2,000.00	2,000.00	1,255.62			744.38
	1926		1,117.57		*937.50*	180.07		937.50	
	1925	717.48					717.48		
					1,062.50	1,435.69			

Kitchens and restaurants	1927			35,000.00	34,998.00	33,387.92		2.00	1,610.08
	1926		411.25	5,000.00	5,000.00	5,411.25			
					39,998.00	38,799.17			
Mail transportation	1927			10,000.00	10,000.00	9,568.65			431.35
	1926		23.73	3,000.00	3,000.00	3,023.73			
					13,000.00	12,592.38			
Materials for folding	1927			1,500.00	1,500.00	815.00			685.00
	1926	1.39						1.39	
	1925	67.34					67.34		
					1,500.00	815.00			
Miscellaneous items	1927			125,000.00	105,000.00	89,450.27		20,000.00	15,549.73
	1926		27,746.89		*8,542.55*	19,204.34		8,542.55	
	1925	6,960.60	5,695.34		*5,695.34*		12,655.94		
					90,762.11	108,654.61			
Packing boxes	1927			970.00	970.00	749.48			220.52
	1926		970.00			970.00			
					970.00	1,719.48			
Postage	1927			300.00	250.00	250.00		50.00	
	1926		50.00		*50.00*			50.00	
	1925	50.00					50.00		
					200.00	250.00			
Purchase of furniture	1927			5,000.00	5,000.00	1,407.64			3,592.36
	1926		3,133.50			3,133.50			
	1925	182.56					182.56		
					5,000.00	4,541.14			
Repairs of furniture	1927			3,000.00	3,000.00	2,762.38			237.62
	1926		995.62		*664.06*	331.56		664.06	
	1925	162.37					162.37		
					2,335.94	3,093.94			
Stationery	1927			25,000.00	25,000.00	24,077.84			922.16
	1926	2,000.00	2,147.43		1,914.96	4,062.39		85.04	
	1925	23.66					23.66		
					26,914.96	28,140.23			
Storage of documents	1927			2,000.00	2,000.00	2,000.00			
Payments to:									
Hon. Daniel F. Steck	1925–26			11,095.89	11,095.89	11,095.89			
Widow of Hon. Bert M. Fernald	No year.			10,000.00	10,000.00	10,000.00			
Kate C. Rawson, daughter of Hon. Albert B. Cummins	No year.			10,000.00	10,000.00	10,000.00			
Total, United States Senate		263,477.10	79,039.36	2,940,416.79	2,781,113.68	2,783,569.18	120,438.57	302,341.64	76,583.86

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
HOUSE OF REPRESENTATIVES									
Salaries of Members and Delegates	1927			$4,407,500.00	$4,405,000.00	$4,405,000.00		$2,500.00	
	1926	$1,750.00	$342,592.56			25,581.57		1,750.00	$317,010.99
	1925–26	750.00						750.00	
	1925	1,000.00			*37,122.67*	*37,122.67*	$38,122.67		
					4,367,877.33	4,393,458.90			
Mileage of Members and Delegates	1927			175,000.00	175,000.00	175,000.00			
	1926		7,832.72		*7,832.72*	*9,313.92*		7,832.72	9,313.92
	1925	9,607.32					9,607.32		
					167,167.28	165,686.08			
Salaries, officers and employees, House of Representatives	1927–28			1,652.00	1,652.00				652.00
	1927			846,168.10	846,168.10	835,130.70			11,037.40
	1925–1927	[1] 1,950.00			1,950.00	580.95			1,369.05
	1926		6,256.61		*6,563.67*	*307.06*		6,563.67	
	1925–26	(2)	1,200.00		[2] *1,200.00*				
	1925	3,234.91					3,234.91		
	1923				*56.00*	*56.00*	56.00		
					841,950.43	835,348.59			
Clerk hire, Members and Delegates	1927			1,760,000.00	1,760,000.00	1,743,222.60			16,777.40
	1926		17,896.49		*18,320.46*	*423.97*		18,320.46	
	1925	23,857.30					23,857.30		
					1,741,679.54	1,742,798.63			
Salaries and expenses, Joint Committee on Printing, House of Representatives	1927			5,095.00	5,095.00	5,095.00			
Compiling testimony in contested election cases, House of Representatives	No year.			4,000.00	4,000.00	4,000.00			
Legislative counsel, House of Representatives	1927			25,000.00	25,000.00	23,073.46			1,926.54
	1926		330.75		*268.26*	62.49		268.26	
	1925	4,351.15					4,351.15		
					24,731.74	23,135.95			
Expenses of House Committee, funeral of President Harding	No year.				*287.20*	*287.20*	287.20		

Payment for certain services, House of Representatives	1927–28			5,000.00	5,000.00	5,000.00			
	1926–27	5,000.00			5,000.00	5,000.00			
					10,000.00	10,000.00			
Payment for contesting seats in Congress	No year.			11,271.38	11,271.38	11,271.38			
Automobile, and maintenance, for the Speaker of House of Representatives	1927			3,000.00	3,000.00	2,886.17			113.83
	1926		330.33		*27.04*	303.29		27.04	
	1925	50.22					50.22		
					2,972.96	3,189.46			
Portrait of Champ Clark, Speaker of the House of Representatives	No year.	2,000.00						2,000.00	
Salaries, Capitol police, House of Representatives	1927			36,910.00	36,910.00	36,849.49			60.51
	1926	.04						.04	
	1925	226.70					226.70		
					36,910.00	36,849.49			
Contingent fund, Capitol police, House of Representatives	1927			100.00	100.00	99.95			.05
	1926		43.85			43.85			
	1925	.84					.84		
					100.00	143.80			
Uniforms and equipment, Capitol police, House of Representatives	1927			1,875.00	1,875.00	1,875.00			
Uniforms, Capitol police, House of Representatives	1926		107.75		*13.75*	94.00		13.75	
	1925	4.85					4.85		
					13.75	94.00			
Contingent expenses: Expenses of special and select committees	1927			40,000.00	40,000.00	17,481.07			22,518.93
Folding documents	1927			12,000.00	12,000.00	12,000.00			
	1926		857.25		*801.75*	55.50		801.75	
					11,198.25	12,055.50			
Furniture and repairs	1927			38,000.00	38,000.00	37,253.26			746.74
	1926		2,833.36	4,251.15	4,245.68	7,078.37		5.47	.67
	1925	8.38					8.38		
					42,245.68	44,331.63			
Furniture and repairs, House Office Building	1925	.82					.82		
Materials for folding	1927			5,000.00	5,000.00	3,118.93			1,881.07
	1926		903.43		*131.95*	771.48		131.95	
	1925	1,238.09					1,238.09		
					4,868.05	3,890.41			

[1] Transferred from 1925–26 account.

[2] Balance of $750 and $1,200 repayments transferred to 1925–1927 account.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
HOUSE OF REPRESENTATIVES—contd.									
Contingent expenses—Continued.									
Miscellaneous items	1927			$75,000.00	$75,000.00	$65,066.93			$9,933.07
	1926		$12,411.16	28,150.00	28,150.00	40,448.47			112.69
	1925		145.49			145.49			---
					103,150.00	105,660.89			
Packing boxes	1927			4,500.00	4,500.00	4,492.90			7.10
	1926		985.00			983.70			1.30
	1925		1,033.25			1,029.25			4.00
					4,500.00	6,505.85			
Postage	1927			1,150.00	1,150.00	1,150.00			---
Remodeling furniture	1925–26		1,366.71			1,365.50			1.21
	1925	$24.00					$24.00		---
						1,365.50			
Stationery	1927			60,000.00	60,000.00	60,000.00			---
Stenographic reports of committee hearings	1927			15,000.00	15,000.00	12,403.52			2,596.48
Telegraph and telephone service	1927			60,000.00	60,000.00	55,286.84			4,713.16
Payment to widow of:									
Hon. Lawrence J. Flaherty	No year.			10,000.00	10,000.00	10,000.00			---
Hon. Charles E. Fuller	No year.			10,000.00	10,000.00	10,000.00			---
Hon. John E. Raker	No year.			10,000.00	10,000.00	10,000.00			---
Hon. Harry I. Thayer	No year.			10,000.00	10,000.00	10,000.00			---
		55,054.62							
Less repayments as per footnote 2		1,200.00							
Total, House of Representatives		53,854.62	397,126.71	7,665,622.63	7,597,441.69	7,592,790.29	81,070.45	$40,965.11	401,778.11
LEGISLATIVE, MISCELLANEOUS									
Conveying votes of electors for President and Vice President	1925	195.50					195.50		
Expenses of inaugural ceremonies	1925	13,047.12					13,047.12		
Expenses, Joint Committee to investigate Northern Pacific land grants	1924–1927	[3] 33,516.65			10,000.00	3,331.44		23,516.65	6,668.56
	1924–1926	[4]	4,864.28		[4] *3,516.65*	1,347.63			
					6,483.35	4,679.07			

Memorial to Abraham Lincoln	No year.	2, 205. 69	3, 485. 80					2, 205. 69	3, 485. 80
Memorial to John Ericsson [5]	No year.	1, 911. 84	994. 15			787. 56		1, 911. 84	206. 59
Memorial to women of World War	No year.	150, 000. 00			50, 000. 00	879. 30		100, 000. 00	49, 120. 70
Public Buildings Commission [6]	No year.	4. 17			4. 17	4. 17			
Statement of appropriations	1927–28			4, 000. 00	4, 000. 00	4, 000. 00			
	1926–27	4, 000. 00			4, 000. 00	4, 000. 00			
					8, 000. 00	8, 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		558. 54	19. 50
Funds contributed for commission on memorial to women of the Civil War	No year.	412. 91						412. 91	
		205, 814. 92							
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			31, 052. 80	29, 041. 06	29, 041. 06		2, 011. 74	
	1926	1, 702. 58	75. 99		*75. 99*			1, 778. 57	
	1925	1, 423. 77					1, 423. 77		
					28, 965. 07	29, 041. 06			
Elevator conductors, Capitol, and Senate and House Office Buildings	1927			72, 960. 00	72, 808. 89	72, 808. 89		151. 11	
	1926	182. 00	3. 24		*3. 24*			185. 24	
	1925	374. 62					374. 62		
					72, 805. 65	72, 808. 89			
Capitol buildings and grounds:									
Bronze doors, west entrance of the Capitol	No year.	2, 894. 45						2, 894. 45	
Capitol Building and repairs	1927–28			23, 200. 00	~~21, 687. 41~~	11, 814. 67		11, 385. 33	
	1927			81, 740. 00	79, 675. 88	79, 675. 88		2, 064. 12	
	1926	1, 334. 10	936. 94		641. 10	1, 578. 04		693. 00	
	1925	1, 721. 47					1, 721. 47		
	1924–25	4, 933. 13					4, 933. 13		
					92, 131. 65	93, 068. 59			
Enlarging the Capitol Grounds	No year.	1, 798, 139. 27			1, 730, 173. 35	1, 730, 173. 35		67, 965. 92	
	1927			1, 331, 958. 37	1, 331, 642. 17	1, 331, 642. 17		316. 20	
					3, 061, 815. 52	3, 061, 815. 52			

[3] Transferred from 1924–1926 account.
[4] Balance of $30,000 and $3,516.65 repayments transferred to 1924–1927 account.
[5] See Ericsson Memorial Commission, p. 96.
[6] See Public Buildings Commission, p. 95.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
ARCHITECT OF THE CAPITOL—contd.									
Capitol buildings and grounds—Continued.									
Extension of Capitol Grounds	1927–28			$20,000.00	$4,312.03	$4,312.03		$15,687.97	
Improving the Capitol Grounds	1927			74,918.00	72,238.20	72,238.26		2,679.80	
	1926	$1,772.62	$2,117.38		1,182.47	3,299.85		590.15	
	1925	263.67					$263.67		
					73,420.67	75,538.05			
Capitol power plant	1927–28			210,000.00	49.30	49.30		209,950.70	
	1927			411,933.60	337,189.14	337,189.14		74,744.46	
	1924–1927	[7] 22,344.00			215.27	215.27		22,128.73	
	1926	10,307.52	25,960.29		*7,584.22*	18,376.07		17,891.74	
	1925–26	1,916.96	27,613.58		1,382.77	28,996.35		534.19	
	1925	100,963.50			1,912.45	1,912.45	99,051.05		
	1924–25	[8]							
					333,164.71	386,738.58			
Engine house, and Senate and House garages	1927			1,500.00	1,305.87	1,305.87		194.13	
	1926		23.48		*9.98*	13.50		9.98	
					1,295.89	1,319.37			
Engine house, and Senate and House stables	1925	189.36					189.36		
Refrigerating apparatus, Capitol and Senate and House Office Buildings	No year.	30,488.74	4,258.00		*3,606.58*	651.42		34,095.32	
Subway transportation, Capitol and Senate Office Building	1927			5,000.00	2,333.99	2,333.99		2,666.01	
Subway transportation, Capitol and Senate and House Office Buildings	No year.	122.64	511.10		*485.37*	25.73		608.01	
Senate Office Building	No year.	527.23					527.23		
Maintenance, Senate Office Building	1927			94,413.80	93,561.70	93,561.70		852.10	
	1926	2,272.37	1,976.30		1,594.58	3,570.88		677.79	
	1925	901.30			8.40	8.40	892.90		
					95,164.68	97,140.98			
Furnishing Senate Office Building	1927			14,940.00	14,854.83	14,854.83		85.17	
	1926		85.84		*85.84*			85.84	
	1925	692.17					692.17		
					14,768.99	14,854.83			

Maintenance, House Office Building	1927			115,717.00	114,206.87	114,206.87	1,510.13	
	1926	2,118.09	2,449.56		1,499.16	3,948.72	618.93	
	1925	796.99					796.99	
					115,706.03	118,155.59		
Library building and grounds—								
Bookstacks Library building	1927			400,000.00	382,855.29	382,855.29	17,144.71	
	1926	245,000.00	26,319.29		245,000.00	271,319.29		
					627,855.29	654,174.58		
Library building and grounds	1927–28			12,000.00			12,000.00	
	1927			91,684.00	80,673.83	80,673.83	11,010.17	
	1926	2,853.47	3,768.42		1,242.13	5,010.55	1,611.34	
	1925	314.38			2.15	2.15	312.23	
					81,918.11	85,686.53		
Replacing elevators, Library of Congress	1924–25	531.78					531.78	
Total, Architect of the Capitol		2,237,082.18	96,099.41	2,993,017.57	4,601,566.33	4,697,665.74	111,710.37	516,823.05
BOTANIC GARDEN								
Salaries	1927			77,544.00	76,800.00	76,382.36	744.00	$417.64
	1926	104.00	260.87		*260.87*		364.87	
	1925		178.31		*178.31*		178.31	
					76,360.82	76,382.36		
Improving Botanic Garden	1927			47,300.00	45,591.32	43,237.01	1,708.68	2,354.31
	1926–27	[9] 4,548.39			4,548.39	3,928.47		619.92
	1926	4,584.40	2,605.18		4,011.10	6,357.38	573.30	258.90
	1925–26	[10]						
	1925	6.05	9.09		*9.09*		15.14	
	1924–25	500.00	15.13		*15.13*		515.13	
					54,126.59	53,522.86		
Total, Botanic Garden		9,742.84	3,068.58	124,844.00	130,487.41	129,905.22	708.58	3,390.85	3,650.77
LIBRARY OF CONGRESS								
(For additional transactions under Library of Congress, see Architect of the Capitol, above).								
Salaries	1927–28			3,000.00	3,000.00	2,785.00		215.00
	1927			864,244.00	863,996.37	863,644.99	247.63	351.38
	1926	975.39	1,971.36		*1,898.73*	17.80	2,874.12	54.83
	1925	800.24	538.02		*551.84*	*13.82*	1,352.08	
Certified claims				8.40	8.40	8.40		
					864,554.20	866,442.37		

[7] Transferred from 1924–25 account.
[8] Balance transferred to 1924–1927 account.
[9] Transferred from 1925–26 account.
[10] Balance transferred to 1926–27 account.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
LIBRARY OF CONGRESS—continued									
Care and maintenance	1927			$118,752.00	$117,500.00	$116,340.08		$1,252.00	$1,159.92
	1926	$588.05	$1,769.45		*764.77*	957.24		1,352.82	47.44
	1925	606.78	625.35		*625.35*		$1,232.13		
	1924		41.38		*41.38*		41.38		
					116,068.50	117,297.32			
Contingent expenses	1927			10,000.00	9,936.65	9,875.31		63.35	61.34
	1926	59.43	282.08		57.54	338.17		1.89	1.45
	1925	45.18	91.51		*91.51*		136.69		
					9,902.68	10,213.48			
Expenses, Library of Congress trust fund board	1926–27	300.00	51.38		248.62	81.01		51.38	218.99
Increase of Library of Congress	1927–28			95,000.00	81,712.82	70,827.00		13,287.18	10,885.82
	1927			5,500.00	5,450.00	5,316.29		50.00	133.71
	1926–27	3,937.58	9,724.87		3,767.46	13,454.94		170.12	37.39
	1926	150.00	262.22		142.50	392.66		7.50	12.06
	1925–26	170.41	421.34		169.66	553.13		.75	37.87
	1925	5.41	.01		*.01*		5.42		
	1924–25	46.29	11.93		46.29	58.22			
					91,288.72	90,602.24			
Printing and binding, Library of Congress	1927			305,000.00	286,612.34	267,839.28		18,387.66	18,773.06
	1926	45,708.98	21,271.54		40,545.33	59,622.92		5,163.65	2,193.95
	1925	211.84	44.85		*44.85*		256.69		
					327,112.82	327,462.20			
Permanent and indefinite:									
Bequest of Gertrude M. Hubbard, Library of Congress—									
Interest account	No year.	1,102.60	370.92	800.00	*120.92*			2,023.52	250.00
Trust fund	No year.	20,000.00						20,000.00	
Special funds—									
Library of Congress trust fund, income from investment account	No year.	543.54	200.00	7,974.70	2,050.00	27.52		6,468.24	2,222.48
Library of Congress gift fund	No year.	10,041.17	1,763.33	29,057.08	34,760.98	36,109.18		4,337.27	415.13
Chamber music auditorium, Library of Congress	No year.	193.99						193.99	

Trust fund:									
Library of Congress trust fund, investment account	No year.			15, 150. 00				15, 150. 00	
Special deposit accounts			64, 558. 49			8, 999. 38			55, 559. 11
Total, Library of Congress		85, 486. 88	104, 000. 03	1, 454, 486. 18	1, 445, 865. 60	1, 457, 234. 70	3, 024. 39	91, 083. 07	92, 630. 93
GOVERNMENT PRINTING OFFICE									
Office of Public Printer:									
Salaries, office of Public Printer	1927			156, 453. 00	156, 000. 00	141, 168. 12		453. 00	14, 831. 88
	1926	14, 712. 00	6, 569. 00		*577. 28*	5, 991. 72		15, 289. 28	
	1925	13, 848. 11					13, 848. 11		
					155, 422. 72	147, 159. 84			
Printing presses, Government Printing Office	1926	122, 350. 00			115, 618. 77	115, 618. 77		6, 731. 23	
Public printing and binding, Government Printing Office [11]	1927	[12] 800. 00		2, 400, 000. 00	1, 080, 519. 80	802, 852. 24		1, 320, 280. 20	277, 667. 56
	1926	920, 065. 30	363, 891. 32	3, 200. 00	604, 922. 71	822, 986. 30		318, 342. 59	145, 827. 73
	1925	125, 150. 49	4, 481. 82		3, 937. 94	8, 419. 76	121, 212. 55		
	1924	([13])							
					1, 689, 380. 45	1, 634, 258. 30			
Public printing and binding	Certified claims			1, 200. 00	1, 200. 00	1, 200. 00			
Relief of Belle H. Walker and Frank E. Smith	No year.	42, 000. 00			42, 000. 00	42, 000. 00			
Office of Superintendent of Documents:									
Salaries, office of Superintendent of Documents	1927			382, 050. 00	375, 022. 51	358, 308. 19		7, 027. 49	16, 714. 32
	1926	17, 645. 00	7, 898. 59		6, 897. 68	14, 796. 27		10, 747. 32	
	1925	10, 777. 22					10, 777. 22		
					381, 920. 19	373, 104. 46			
General expenses, office of Superintendent of Documents	1927			188, 400. 00	107, 076. 37	107, 076. 37		81, 323. 63	
	1926	67, 408. 02			67, 407. 06	67, 407. 06		. 96	
	1925	8, 542. 27			8, 541. 23	8, 541. 23	1. 04		
					183, 024. 66	183, 024. 66			
Special deposit accounts			130, 961. 07			*24, 390. 44*			155, 351. 51
Total, Government Printing Office		1, 343, 298. 41	513, 801. 80	3, 131, 303. 00	2, 568, 566. 79	2, 471, 975. 59	145, 838. 92	1, 760, 195. 70	610, 393. 00
Total, Legislative		4, 195, 240. 30	1, 202, 638. 32	18, 314, 327. 67	19, 190, 129. 02	19, 148, 229. 52	476, 033. 90	2, 843, 405. 05	1, 244, 537. 82

[11] For statement of printing and binding by departments and independent offices, see p. 390.
[12] Transferred from 1924 account.
[13] Balance transferred to 1927 account.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
EXECUTIVE OFFICE									
EXECUTIVE OFFICE									
Salary of the President	1927			$75,000.00	$75,000.00	$75,000.00			
Salary of the Vice President	1927			15,000.00	15,000.00	15,000.00			
	1925	$275.00					$275.00		
					15,000.00	15,000.00			
Salaries, Executive Office	1927			95,260.00	93,469.09	93,469.09		$1,790.91	
	1926	836.87			32.50	32.50		804.37	
	1925	702.00					702.00		
					93,501.59	93,501.59			
Contingent expenses, Executive Office	1927			35,500.00	32,810.72	32,255.73		2,689.28	$554.99
	1926	2,722.67	$651.78		1,998.19	2,649.97		724.48	
	1925	2,064.58					2,064.58		
					34,808.91	34,905.70			
Printing and binding, Executive Office	1927			2,800.00	2,500.00	2,080.87		300.00	419.13
	1926		146.76		*3.91*	142.85		3.91	
	1925	54.94					54.94		
					2,496.09	2,223.72			
Traveling expenses of the President	1927			25,000.00	14,476.85	13,296.86		10,523.15	1,179.99
	1926	1,058.60	572.69		970.59	1,543.28		88.01	
	1925	2,076.95					2,076.95		
					15,447.44	14,840.14			
Expenses of sickness and death of President Harding	No year.	3,395.61					3,395.61		
Executive Mansion and grounds:									
Improvement and care of public grounds, Executive Mansion	1925	1,147.98					1,147.98		
Lighting, etc., Executive Mansion, etc	1925	4,408.23					4,408.23		
Maintenance, Executive Mansion and grounds	1927			110,000.00	108,115.05	99,906.87		1,884.95	8,208.18
	1926	[14] 861.87	15,153.90		673.40	15,827.30		188.47	
					108,788.45	115,734.17			

Reconstructing roof, attic, and ceilings, Executive Mansion	1927–28			375,000.00	257,672.05	149,980.44		117,327.95	107,691.61
Repairs, fuel, etc., Executive Mansion	1925	1,092.91					1,092.91		
Extraordinary repairs, Executive Mansion	1926	4,986.21	25,202.93		*75.20*	22,241.56		5,061.41	2,886.17
Salaries, White House police	1927			83,400.00	83,391.14	82,856.19		8.86	534.95
	1926		99.16		*36.59*	62.57		36.59	
	1925	7,167.48					7,167.48		
					83,354.55	82,918.76			
Uniforms and equipment, White House police	1927			2,500.00	2,396.51	1,662.81		103.49	733.70
	1926	500.00	1,879.32		*1,540.53*	338.79		2,040.53	
	1925	1,168.77					1,168.77		
					855.98	2,001.60			
Total, Executive Office		34,520.67	43,706.54	819,460.00	686,849.86	608,347.68	23,554.45	143,576.36	122,208.72
INDEPENDENT OFFICES					236,254.03 Sals + Exp. 450,595.83				
ALASKA RELIEF FUNDS									
Permanent and indefinite:									
Special funds—									
Relief of the indigent, Alaska fund	No year.	4,259.62		23,809.46	15,976.34	15,976.34		12,092.74	
Redistribution funds, for indigent, Alaska fund	No year.	24,920.88			*1,231.44*	*1,231.44*		26,152.32	
Total, Alaska relief funds		29,180.50		23,809.46	14,744.90	14,744.90		38,245.06	
ALIEN PROPERTY CUSTODIAN									
Salaries and expenses, Office of Alien Property Custodian	1927			130,000.00	129,000.00	125,973.35		1,000.00	3,026.65
	1926	[14] 20,308.25	3,154.36		*501.12*	2,653.24		20,809.37	
	1925	21,655.72	1,484.36		*1,484.36*		23,140.08		
	1924		135.63		*135.63*		135.63		
					126,878.89	128,626.59			
Printing and binding, Office of Alien Property Custodian	1927			650.00	650.00	527.77			122.23
	1926		180.10		*12.39*	167.71		12.39	
	1925		43.71		*43.71*		43.71		
	1924		44.88		*44.88*		44.88		
					549.02	695.48			
Protection and return of works of art, Office of Alien Property Custodian	1924		381.87		*381.87*		381.87		
Relief of Georgia Cotton Co.	No year.	30,000.00			30,000.00	30,000.00			
Alien property funds [10]			430,069.44			*85,727.11*			515,796.55
Total, Alien Property Custodian		71,963.97	435,494.35	130,650.00	157,046.04	73,594.96	23,746.17	21,821.76	518,945.43

[10] Exclusive of funds in depositaries other than the Treasury of the United States.

[14] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
		On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
AMERICAN BATTLE MONUMENTS COMMISSION									
American Battle Monuments Commission	No year.	[15] $1,311,176.06		$600,000.00	$140,090.50	$104,993.17		$1,771,085.56	$35,097.33
	1924–1926	([16])	$11,187.70		[16] *11,187.70*				
Less repayments transferred as per footnote		1,311,176.06 11,187.70							
Total, American Battle Monuments Commission		1,299,988.36	11,187.70	600,000.00	128,902.80	104,993.17		1,771,085.56	35,097.33
ARLINGTON MEMORIAL AMPHITHEATER COMMISSION									
Arlington Memorial Amphitheater [17]	No year.	476.82						476.82	
ARLINGTON MEMORIAL BRIDGE COMMISSION									
Arlington Memorial Bridge	No year.	[14] 2,508,180.86	113,744.17	2,500,000.00	1,450,315.64	1,454,732.38		3,557,865.22	109,327.43
BOARD OF MEDIATION									
Salaries and expenses, Board of Mediation	1927			[18] 285,220.00	223,505.39	223,505.39		61,714.61	
Salaries and expenses, Arbitration Boards, Board of Mediation	1927–28			100,000.00				100,000.00	
Salaries and expenses Railroad Labor Board	1927			([19])					
	1926	22,758.40			4,621.65	4,621.65		18,136.75	
	1925	16,813.88			*452.99*	*452.99*	$17,266.87		
	1924				*225.96*	*225.96*	225.96		
	1923				*72.06*	*72.06*	72.06		
	1922				*127.56*	*127.56*	127.56		
	1921				*82.50*	*82.50*	82.50		
					3,660.58	3,660.58			
Printing and binding, Railroad Labor Board	1927			([19])					
	1926	500.00			*494.92*	*494.92*		994.92	
	1925	.78					.78		
Total, Board of Mediation		40,073.06		385,220.00	226,671.05	226,671.05	17,775.73	180,846.28	

BOARD OF TAX APPEALS								
Salaries and expenses, Board of Tax Appeals	1927			580,336.00	514,840.09	505,199.27	65,495.91	9,640.82
	1926–27	13,888.64					13,888.64	
	1926	5,620.25	16,342.11		1,803.05	17,274.91	3,817.20	870.25
					516,643.14	522,474.18		
Printing and binding, Board of Tax Appeals	1927			20,000.00	19,408.33	12,743.06	591.67	6,665.27
	1926	2,000.00	2,432.81		482.28	2,915.09	1,517.72	
					19,890.61	15,658.15		
Total, Board of Tax Appeals		21,508.89	18,774.92	600,336.00	536,533.75	538,132.33	85,311.14	17,176.34
BUREAU OF EFFICIENCY								
Salaries and expenses	1927			210,000.00	173,630.82	172,855.44	36,369.18	775.38
	1926	[14] 7,245.19	2,250.10		*143.96*	2,106.14	7,389.15	
	1925	8,925.62					8,925.62	
					173,486.86	174,961.58		
Printing and binding, Bureau of Efficiency	1927			350.00	217.85	153.30	132.15	64.55
	1926	20.00	46.09		4.11	50.20	15.89	
	1925	26.39					26.39	
					221.96	203.50		
Total, Bureau of Efficiency		16,217.20	2,296.19	210,350.00	173,708.82	175,165.08	8,952.01	43,906.37	839.93
CIVIL SERVICE COMMISSION								
Salaries, Civil Service Commission	1927			802,000.00	801,507.38	801,612.95	492.62	[20] 105.57
	1926	[21]	1,233.12		*1,281.22*	*48.10*	813.12	
	1925	351.77					351.77	
					800,226.16	801,353.71		
Salaries and expenses, Civil Service Commission	1927			26,000.00	24,653.48	24,308.13	1,346.52	345.35
	1926	[14] 1,014.28	434.47		201.13	635.60	813.15	
	1925	2,271.00					2,271.00	
					24,854.61	24,943.73		
Salaries and expenses, employees' retirement act, Civil Service Commission	1927			35,000.00	34,500.00	34,232.13	500.00	267.87
	1926	[14] 150.37	503.52		*365.06*	138.46	515.43	
	1925	516.89					516.89	
					34,134.94	34,370.59		

[14] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402.
[15] Includes $531,176.06 transferred from 1924–1926 account.
[16] Balance of $519,988.36 and $11,187.70 repayments transferred to "No year" account.
[17] For "Plans for memorial amphitheater at Arlington, Va." see p. 259.
[18] Transferred from accounts as follows:

Salaries and expenses, Railroad Labor Board, 1927	$275,220
Printing and binding, Railroad Labor Board, 1927	10,000

[19] See note 18.
[20] Debit balance.
[21] Balance of $500 and $468.10 repayments 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
CIVIL SERVICE COMMISSION—continued									
Contingent expenses, Civil Service Commission	1927			$38,000.00	$31,164.63	$30,774.45		$6,835.37	$390.18
	1926	$7,576.29	$670.85		6,233.85	6,904.70		1,342.44	
	1925	1,252.09			59.82	59.82	$1,192.27		
	1924				*5.28*	*5.28*	5.28		
	Certified claims.			4.25	4.25	4.25			
					37,457.27	37,737.94			
Printing and binding, Civil Service Commission	1927			58,000.00	48,000.00	46,623.09		10,000.00	1,376.91
	1926	8,500.00	6,006.40		6,802.95	12,809.35		1,697.05	
	1925	1,894.68			18.60	18.60	1,876.08		
					54,821.55	59,451.04			
Rent, Civil Service Commission	1927			24,592.00	24,592.00	24,592.00			
Traveling expenses, Civil Service Commission	1927			18,000.00	15,181.78	14,821.24		2,818.22	360.54
	1926	6,322.65	100.55		5,470.38	5,570.93		852.27	
	1925	1,574.87			177.92	177.92	1,396.95		
	1924				*1.00*	*1.00*	1.00		
		31,424.89			20,829.08	20,569.09			
Less repayments transferred to "Civil service retirement and disability fund," as indicated by footnote 21		468.10							
Total, Civil Service Commission		30,956.79	8,948.91	1,001,596.25	996,915.61	1,003,229.24	7,611.24	28,026.19	2,635.28
COMMISSION OF FINE ARTS									
Expenses, Commission of Fine Arts	1927			6,300.00	6,297.00	6,283.75		3.00	13.25
	1926	135.78	293.87		*215.77*	78.10		351.55	
	1925	1.77					1.77		
					6,081.23	6,361.85			
Printing and binding, Commission of Fine Arts	1927			295.00	295.00	292.18			2.82
	1926		1,430.73			1,430.73			
	1925	5.73					5.73		
					295.00	1,722.91			.50
Total, Commission of Fine Arts		143.28	1,724.60	6,595.00	6,376.23	8,084.76	7.50	354.55	16.07

EMPLOYEES' COMPENSATION COMMISSION								
Salaries, U. S. Employees' Compensation Commission	1927			132,540.00	132,500.00	132,381.05	40.00	118.95
	1926	346.29	4,097.61		*4,097.61*		4,443.90	
	1925	3,639.69				3,639.69		
					128,402.39	132,381.05		
Contingent expenses, U. S. Employees' Compensation Commission	1927			9,000.00	9,000.00	8,001.07		998.93
	1926–27			1,900.00	1,899.41	1,899.41	.59	
	1926	110.45	816.30		75.20	891.50	35.25	
	1925	206.38			*2.11*	*2.11*	208.49	
					10,972.50	10,789.87		
Employees' compensation fund	No year.	275.57			*290.27*	*290.27*	565.81	
	1927 and prior.			2,600,000.00	2,598,301.39	2,570,087.30	1,698.61	28,214.09
	1926 and prior.	687.37	223.13	225,000.00	224,140.47	224,363.60	1,546.90	
	1925 and prior.	36.08			*138.92*	*138.92*	175.00	
					2,822,012.67	2,794,021.71		
Printing and binding, U. S. Employees' Compensation Commission	1927			3,000.00	3,000.00	2,069.44		930.56
	1926	292.85	204.83		220.26	425.09	72.59	
	1925	49.16					49.16	
					3,220.26	2,494.53		
Total, Employees' Compensation Commission		5,643.84	5,341.87	2,971,440.00	2,964,607.82	2,939,687.16	4,072.34	8,403.68	30,262.53
FEDERAL BOARD FOR VOCATIONAL EDUCATION								
Salaries and expenses, vocational rehabilitation of persons disabled in industry	1927			73,620.00	69,375.13	69,180.38	4,244.87	194.75
	1926	3,136.50	4,841.73		*2,594.03*	2,247.70	5,730.53	
	1925	9,298.21	1,852.32		*1,852.32*		11,150.53	
	1924		1,035.67		*1,035.67*		1,035.67	
					63,893.11	71,428.08		
Cooperative vocational rehabilitation of persons disabled in industry	1927			740,000.00	561,323.83	561,323.83	178,676.17	
	1926	206,290.65			5,126.85	5,126.85	201,163.80	
	1925	282,921.41					282,921.41	
					566,450.68	566,450.68		
Permanent: Salaries and expenses, Federal Board for Vocational Education	1927			200,000.00	186,219.91	185,160.66	13,780.09	1,059.25
	1926	9,755.49	5,417.51		3,778.44	9,195.95	5,977.05	
	1925	10,942.81	2,222.16		*2,222.16*		13,164.97	
	1924		2,020.96		*2,020.96*		2,020.96	
	1921				*12.19*	*12.19*	12.19	
					185,743.04	194,344.42		

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
FEDERAL BOARD FOR VOCATIONAL EDUCATION—continued									
Permanent—Continued.									
Cooperative vocational education in agriculture	1927			$3,037,000.00	$2,657,540.42	$2,657,540.42		$379,459.58	
	1926	$280,924.75						280,924.75	
	1925	145,918.27					$145,918.27		
					2,657,540.42	2,657,540.42			
Cooperative vocational education, teachers, etc	1927			1,100,000.00	989,179.67	989,179.67		110,820.33	
	1926	124,584.93			337.50	337.50		124,247.43	
	1925	77,119.71					77,119.71		
					989,517.17	989,517.17			
Cooperative vocational education in trades and industries	1927			3,060,000.00	2,890,573.26	2,890,573.26		169,426.74	
	1926	196,454.51						196,454.51	
	1925	145,457.45					145,457.45		
					2,890,573.26	2,890,573.26			
Total, Federal Board for Vocational Education		1,492,804.69	$17,390.35	8,210,620.00	7,353,717.68	7,369,854.03	678,801.16	1,670,905.85	$1,254.00
FEDERAL OIL CONSERVATION BOARD									
Federal Oil Conservation Board	1925–1927	[22] 44,994.38			7,710.17	7,710.17		37,284.21	
	1925–26	([23])	1,309.22			1,309.22			
Total, Federal Oil Conservation Board		44,994.38	1,309.22		7,710.17	9,019.39		37,284.21	
FEDERAL POWER COMMISSION									
Federal Power Commission	No year.	[24] 16,599.01	2,411.66		3,559.15	5,970.81		13,039.86	
	1927			[25] 24,650.00	21,466.70	21,466.70		3,183.30	
	1926	16.72	29.14		16.24	45.38		.48	
	1925	4.76					4.76		
	Certified claims.			57.22	57.22	57.22			
					25,099.31	27,540.11			

Federal Power Commission (transfer to Department of Agriculture, act May 21, 1920)	No year.		174.63		*3.50*	171.13		[26]	
Federal Power Commission (transfers to Department of the Interior, Geological Survey):									
Act May 10, 1926	1927			[27] 750.00	271.68	271.68		478.32	
Act May 21, 1920	No year.	.03			*1.75*	*1.75*		1.78	
Printing and binding, Federal Power Commission	1927			4,000.00	487.47	487.47		3,512.53	
	1926	3,200.00	184.35		2,211.13	2,395.48		988.87	
	1925	150.03					150.03		
					2,698.60	2,882.95			
Permanent and indefinite: Special fund—Payments to States under Federal water power act	No year.	6,000.05		9,739.71				15,739.76	
		25,970.60							
Less repayments returned per footnote 26		3.50							
Total, Federal Power Commission		25,967.10	2,799.78	39,196.93	28,064.34	30,864.12	154.79	36,944.90	
FEDERAL RESERVE BOARD									
Permanent and indefinite: Special fund—Salaries and expenses, Federal Reserve Board	No year.	407,204.09	18,137.77	2,349,538.84	2,508,732.03	2,511,543.25		248,010.90	15,326.55
FEDERAL TRADE COMMISSION									
Federal Trade Commission	1927			980,000.00	937,723.53	925,672.77		42,276.47	12,050.76
	1926	[14] 12,360.24	21,300.90		3,045.36	20,901.24		9,314.88	3,445.02
	1925	1,302.82	203.20		631.03	834.23	671.79		
					941,399.92	947,408.24			
Printing and binding, Federal Trade Commission	1927			17,000.00	14,985.00	11,638.15		2,015.00	3,346.85
	1926		5,321.15		*20.25*	5,300.90		20.25	
	1925		329.41		*329.41*		329.41		
	1924		2.06		*2.06*		2.06		
					14,633.28	16,939.05			
Special deposit accounts			18,082.30						18,082.30
Total, Federal Trade Commission		13,663.06	45,239.02	997,000.00	956,033.20	964,347.29	1,003.26	53,626.60	36,924.93

[14] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402.
[22] Transferred from 1925–26 account.
[23] Balance transferred to 1925–1927 account.
[24] Includes $3.50 returned from same object under Department of Agriculture.
[25] Exclusive of $750 transferred to same object under Department of the Interior, Geological Survey.
[26] See note 24.
[27] See note 25.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926 — On books of Treasury	Funds available in 1927: Balances June 30, 1926 — To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927 — On books of Treasury	Balances June 30, 1927 — To credit of disbursing officers
GENERAL ACCOUNTING OFFICE									
Salaries, General Accounting Office	1927			[28] $3,539,410.00	$3,538,719.44	$3,378,138.48		$690.56	$160,580.96
	1926	$20,583.97	$145,531.29		*4,670.54*	140,860.75		25,254.51	
	1925-26	250.00						250.00	
	1925	33,448.96					$33,448.96		
					3,534,048.90	3,518,999.23			
Contingent expenses, General Accounting Office	1927			284,550.00	283,641.73	246,721.87		908.27	36,919.86
	1926	35,526.38	12,369.78		32,155.73	44,525.51		3,370.65	
	1925	24,059.83			245.65	245.65	23,814.18		
					316,043.11	291,493.03			
Claims for damages, act Dec. 28, 1922, General Accounting Office	No year.			78.85	78.85	78.85			
Printing and binding, General Accounting Office	1927			36,000.00	36,000.00	30,741.18			5,258.82
	1926	500.00	3,797.01		*223.93*	3,573.08		723.93	
	1925	1,135.37					1,135.37		
					35,776.07	34,314.26			
Special deposit accounts			69,881.51			*2,791.02*			72,672.53
Total, General Accounting Office		115,504.51	231,579.59	3,860,038.85	3,885,946.93	3,842,094.35	58,398.51	31,197.92	275,432.17
U. S. HOUSING CORPORATION									
Salaries	1927			47,700.00	44,997.93	44,997.93		2,702.07	
	1926	11.18						11.18	
	1925	339.44					339.44		
					44,997.93	44,997.93			
Contingent expenses	1927			37,500.00	35,500.00	34,128.66		2,000.00	1,371.34
	1926	2,000.00	252.50		10.62	263.12		1,989.38	
	1925	2,053.75					2,053.75		
					35,510.62	34,391.78			
Operation of projects	1927			587,198.00	411,200.00	378,526.77		175,998.00	32,673.23
	1926	172,057.54	42,516.09		*20,147.87*	22,368.22		192,205.41	
	1925	209,646.46					209,646.46		
					391,052.13	400,894.99			

Printing and binding, U. S. Housing Corporation	1927			1,000.00	750.00	631.91		250.00	118,09
	1926	250.00	354.75		*56.81*	297.94		306.81	
	1925	385.28					385.28		
					693.19	929.85			
Judgments, United States courts, U. S. Housing Corporation	No year.	104.00						104.00	
Housing for war needs	No year.		572,028.52			3,827.46			568,201.06
Special deposit accounts			1,171,194.54			629,315.75			541,878.79
Total U. S. Housing Corporation		386,847.65	1,786,346.40	673,398.00	472,253.87	1,114,357.76	212,424.93	375,566.85	1,144,242.51
INTERSTATE COMMERCE COMMISSION									
Interstate Commerce Commission	1927	[29] 552,080.97		5,993,157.00	6,259,385.22	6,223,133.10		285,852.75	36,252.12
	1926	[30] 415,432.71	82,301.95		112,204.89	194,506.84		303,227.82	
	1925–26	[30] 992.88			971.17	971.17		21.71	
	1925	18,514.04			845.53	845.53	17,668.51		
	1923				*2.50*	*2.50*	2.50		
	Certified claims.			1.79	1.79	1.79			
					6,373,406.10	6,419,455.93			
Printing and binding, Interstate Commerce Commission	1927–28			15,000.00	10,000.00	10,000.00		5,000.00	
	1927			160,000.00	160,000.00	160,000.00			
	1926	20,000.00			19,998.42	19,998.42		1.58	
	1925	1.92					1.92		
					189,998.42	189,998.42			
Indefinite: Special fund—General railroad contingent fund, sec. 15a, Interstate Commerce act	No year.	91,384.40		851,942.87	870,677.84	870,677.84		72,649.43	
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									
Advisory Committee for Aeronautics	1927			[31] 463,500.00	454,695.72	441,373.01		8,804.28	13,322.71
	1926	28,602.85	16,378.13		25,573.23	39,393.49		3,029.62	2,557.87
	1925	[32] 20,337.52			*27.00*	*27.00*	20,364.52		
	Certified claims.			1,018.59	1,018.59	1,018.59			
					481,260.54	481,758.09			
Advisory Committee for Aeronautics (transfer, act May 21, 1920) to Department of Agriculture	1927			[33] 2,500.00	2,500.00	2,500.00			

[28] Exclusive of $5,000 transferred to "Salaries, Office of Public Buildings and Public Parks of the National Capital, 1927."
[29] Includes $515,400 transferred from 1926 account and $36,680.97 from 1925–26 account.
[30] See note 29.
[31] Exclusive of $36,500 transferred to same object under Departments of Agriculture and Commerce.
[32] Includes $943.58 returned from same object under Bureau of Standards.
[33] See note 31.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS—continued									
Advisory Committee for Aeronautics (transfers to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926	1927			[33] $34,000.00	$33,629.77	$30,549.73		$370.23	$3,080.04
Act Feb. 27, 1925	1926	[14] $261.98	$3,132.48		*338.02*	2,630.30		600.00	164.16
Act May 28, 1924	1925	([34])							
Printing and binding, Advisory Committee for Aeronautics	1927			13,000.00	10,000.00	5,629.12		3,000.00	4,370.88
	1926	2,500.00	5,890.04		2,182.20	8,072.24		317.80	
	1925	328.45			3.10	3.10	$325.35		
					12,185.30	13,704.46			
Total, National Advisory Committee for Aeronautics		52,030.80	25,400.65	514,018.59	529,237.59	531,142.58	20,689.87	16,121.93	23,495.66
RAILROAD ADMINISTRATION AND TRANSPORTATION ACT									
Federal control of transportation systems	No year.	57,147,684.98		[35] 55,005,336.79	*456,712.88*	*456,712.88*		112,609,734.65	
Loans to railroads after termination of Federal control, etc	No year.	158,894,231.99	455,523.76	[35] 34,720,595.53	499,868.68	744,225.24		193,114,958.84	211,167.20
Judgments, United States courts, United States Railroad Administration	No year.			133,031.85	133,031.85	133,031.85			
Indefinite:									
Guaranty to carriers after termination of Federal control	No year.			619,930.76	613,541.68	613,541.68	6,389.08		
Reimbursement to carriers of deficits during Federal control	No year.			166,981.57	166,981.57	166,981.57			
Special deposit accounts			44,697,060.13			*217,101.42*			44,914,161.55
Total, Railroad Administration and Transportation act		216,041,916.97	45,152,583.89	90,645,876.50	956,710.90	983,966.04	6,389.08	305,724,693.49	45,125,328.75
RAILROAD LABOR BOARD [36]									
SMITHSONIAN INSTITUTION									
Additional assistant secretary	1927			6,000.00	6,000.00	6,000.00			
	1925	4,387.50					4,387.50		
					6,000.00	6,000.00			

Additional fire protection	1925	575. 19					575. 19		
American ethnology	1927			57, 160. 00	56, 170. 38	53, 625. 97		989. 62	2, 544. 11
	1926	2, 701. 00	2, 000. 64		2, 688. 02	4, 678. 75		12. 98	9. 91
	1925	6, 221. 91			35. 50	35. 50	6, 186. 41		
					58, 893. 90	58, 340. 22			
Astrophysical observatory	1927			31, 180. 00	31, 041. 76	29, 698. 40		138. 24	1, 343. 36
	1926	87. 08	180. 39		85. 59	265. 98		1. 49	
	1925	1. 46					1. 46		
					31, 127. 35	29, 964. 38			
International Catalogue of Scientific Literature	1927			7, 500. 00	6, 731. 87	6, 726. 38		768. 13	5. 49
	1926	1, 634. 93	24. 20		. 01	24. 21		1, 634. 92	
	1925	1, 528. 56					1, 528. 56		
					6, 731. 88	6, 750. 59			
International exchanges	1927			46, 260. 00	45, 542. 48	43, 540. 60		717. 52	2, 001. 88
	1926	2, 692. 80	519. 99		2, 692. 10	3, 212. 09		. 70	
	1925	538. 35	35. 04		*35. 04*		573. 39		
					48, 199. 54	46, 752. 69			
National Gallery of Art	1927			29, 381. 00	28, 007. 50	26, 329. 86		1, 373. 50	1, 677. 64
	1926	596. 86	365. 72		575. 66	898. 42		21. 20	42. 96
	1925	1, 839. 12					1, 839. 12		
					28, 583. 16	27, 228. 28			
Printing and binding, Smithsonian Institution	1927			90, 000. 00	55, 000. 00	33, 064. 60		35, 000. 00	21, 935. 40
	1926	55, 000. 00	6, 253. 42		33, 000. 00	35, 832. 83		22, 000. 00	3, 420. 59
	1925	4, 791. 61			4, 194. 30	4, 194. 30	597. 31		
					92, 194. 30	73, 091. 73			
Permanent and indefinite:									
Trust fund: Smithsonian Institution (principal)	No year.	1, 000, 000. 00						1, 000. 000. 00	
Expenses of Smithsonian Institution, interest account	No year.		12, 378. 19	60, 000. 00	60, 000. 00	51, 932. 26			20, 445. 93
Special deposit accounts			4, 013. 04			*7, 130. 63*			11, 143. 67
Total, Smithsonian Institution		1, 082, 596. 37	25, 770. 63	327, 481. 00	331, 730. 13	292, 929. 52	15, 688. 94	1, 062, 658. 30	64, 571. 24
NATIONAL MUSEUM									
Books	1927			1, 500. 00	1, 450. 00	1, 055. 09		50. 00	394. 91
	1926	100. 00	462. 48		75. 00	537. 48		25. 00	
	1925		27. 66		*27. 66*		27. 66		
					1, 497. 34	1, 592. 57			
Buildings, repairs	1927			12, 000. 00	11, 500. 00	10, 997. 73		500. 00	502. 2
	1926	59. 50	278. 44		*. 62*	265. 29		60. 12	12. 5
	1925	17. 12	67. 72		*67. 72*		84. 84		
					11, 431. 66	11, 263. 02			

[14] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402.
[33] See note 31.
[34] See note 32.
[35] Proceeds of railroad securities credited as repay warrants direct to this appropriation.
[36] Stated under "Board of Mediation," p. 78.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
NATIONAL MUSEUM—contd.									
Furniture and fixtures	1927			$23,730.00	$23,485.00	$22,587.71		$245.00	$897.29
	1926	$503.00	$245.40		481.73	727.13		21.27	
	1925	4.03	20.97		*20.97*		$25.00		
					23,945.76	23,314.84			
Heating and lighting	1927			78,140.00	76,500.99	71,518.23		1,639.01	4,982.76
	1926	4,078.79	2,232.82		3,625.00	5,843.92		453.79	13.90
	1925	1,088.16	240.06		*240.06*		1,328.22		
					79,885.93	77,362.15			
Postage	1927			450.00	450.00	450.00			
Preservation of collections	1927			450,000.00	448,842.85	441,893.76		1,157.15	6,949.09
	1926	3,048.88	1,617.76		2,404.51	4,002.77		644.37	19.50
	1925	1,423.31	762.64		*.61*	762.03	1,423.92		
Certified claims.		11.77		28.90	28.90	28.90		11.77	
					451,275.65	446,687.46			
Total, National Museum		10,334.56	5,955.95	565,848.90	568,486.34	560,670.04	2,889.64	4,807.48	13,772.25
OFFICE OF PUBLIC BUILDINGS AND PUBLIC PARKS OF THE NATIONAL CAPITAL									
Salaries, office of Public Buildings and Public Parks of the National Capital	1927			[37] 1,675,500.00	1,640,754.48	1,635,940.73		34,745.52	4,813.75
	1926	3,827.29	2,409.83		*6,250.87*	*3,841.04*		10,078.16	
	1925	14,279.70					14,279.70		
					1,634,503.61	1,632,099.69			
Extraordinary repairs, office of Public Buildings and Public Parks of the National Capital	1926–27	15,000.00	48,984.68		14,691.72	63,688.75		308.28	[26] 12.35
Fuel, lights, etc., State, War, and Navy Department Buildings	1924				*273.19*	*273.19*	.273.19		
Certified claims.				6,491.19	6,491.19	6,491.19			
					6,218.00	6,218.00			
General expenses, office of Public Buildings and Public Parks of the National Capital	1927			607,850.00	606,877.81	539,409.03		972.19	67,468.78
	1926	36,077.36	77,892.67		25,309.66	103,202.33		10,767.70	
	1925	78,954.21			6,814.25	6,814.25	72,139.96		
					639,001.72	649,425.61			

Printing and binding, office of Public Buildings and Public Parks of the National Capital	1927			3, 500. 00	3, 484. 86	1, 506. 02		15. 14	1, 978. 84
	1926		1, 086. 33		*119. 04*	967. 29		119. 04	
					3, 365. 82	2, 473. 31			
Printing and binding, State, War, and Navy Department Buildings	1924			273 19	273. 19	273. 19			
Power plant, State, War, and Navy Department Buildings	1925	6, 022. 13			3, 618. 05	3, 618. 05	2, 404. 08		
Purchase of sites, temporary buildings	No year.	108, 719. 73					108, 719. 73		
Replacing elevators, State, War, and Navy Department Buildings	1925–26	10, 000. 00			8, 431. 32	8, 431. 32		1, 568. 68	
Replacing and repairing elevators, State, War, and Navy Department Buildings	1924–25	1, 635. 00	39, 313. 57			39, 313. 57	1, 635. 00		
Care and maintenance, Lincoln Memorial	1926	35. 00	3, 677. 75		*3, 083. 57*	594. 18		3, 118. 57	
	1925	2, 295. 55					2, 295. 55		
					3, 083. 57	594. 18			
Installation of public comfort station, Lincoln Memorial	1927			20, 000. 00	15, 490. 13	1, 476. 22		4, 509. 87	14, 013. 91
Care and maintenance, Washington Monument	1926	80. 00	5, 617. 08		*1, 516. 62*	4, 100. 46		1, 596. 62	
	1925	178. 55					178. 55		
					1, 516. 62	4, 100. 46			
Extraordinary repairs and replacement of elevator and machinery, Washington Monument	1925	2, 000. 00	979. 32		1, 735. 74	2, 715. 06	264. 26		
Improvement and care of public ground	1926		34. 75		*34. 75*			34. 75	
	1925	89. 18					89. 18		
					34. 75				
Purchase of Oldroyd collection of Lincoln relics	1927			50, 000. 00	50, 000. 00	50, 000. 00			
Repairs to building where Abraham Lincoln died	1926		240. 00		*91. 50*	148. 50		91. 50	
	1925	533. 35					533. 35		
					91. 50	148. 50			
Reflecting pool, West Potomac Park	No year.	1, 652. 16	1, 275. 92		724. 08			928. 08	2, 000. 00
Total, Office of Public Buildings and Public Parks of the National Capital		281, 379. 21	181, 511. 90	2, 363, 614. 38	2, 373, 326. 94	2, 464, 575. 91	202, 812. 55	68, 854. 10	90, 262. 93

[26] Debit balance.

[27] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
U. S. COAL COMMISSION									
U. S. Coal Commission	1923–24				*$1. 10*	*$1. 10*	$1. 10		
	1923				*1. 85*	*1. 85*	1. 85		
Total, U. S. Coal Commission					*2. 95*	*2. 95*	2. 95		
U. S. FOOD AND FUEL ADMINISTRATIONS									
Salaries and expenses, U. S. Food Administration	1919				*17. 53*	*17. 53*	17. 53		
	1918				*11. 47*	*11. 47*	11. 47		
					29. 00	*29. 00*			
Salaries and expenses, U. S. Fuel Administration	1919				*118. 16*	*118. 16*	118. 16		
	Certified claims.			$69. 40	69. 40	69. 40			
					48. 76	*48. 76*			
Salaries and expenses, U. S. Food and Fuel Administrations	1918				*3. 15*	*3. 15*	3. 15		
Total, U. S. Food and Fuel Administrations				69. 40	*80. 91*	*80. 91*	150. 31		
U. S. GEOGRAPHIC BOARD [38]									
Salaries and expenses, U. S. Geographic Board	1926–27			3, 850. 00	3, 109. 75	2, 887. 42		$740. 25	$222. 33
Printing and binding, U. S. Geographic Board	1927			345. 00				345. 00	
	1926	$447. 36			361. 41	361. 41		85. 95	
	1925	563. 00					563. 00		
					361. 41	361. 41			
Total, U. S. Geographic Board		1, 010. 36		4, 195. 00	3, 471. 16	3, 248. 83	563. 00	1, 171. 20	222. 33
U. S. SHIPPING BOARD									
Salaries and expenses, U. S. Shipping Board	1927			292, 574. 00	290, 087. 99	277, 265. 83		2, 486. 01	12, 822. 16
	1926	6, 158. 70	$23, 687. 29		*14, 257. 75*	9, 429. 54		20, 416. 45	
	1925	31, 864. 42	4, 813. 15		*4, 813. 15*		36, 677. 57		
					271, 017. 09	286, 695. 37			

Emergency shipping fund	No year.	131,774.82			131,774.82	131,774.82			
U. S. Shipping Board	1927			[39] 15,518,488.27	15,327,246.91	*12,502,761.06*		191,241.36	27,830,007.97
	1926		40,063,611.31			40,063,611.31			
	1925				*132.54*	*132.54*	132.54		
	1923	1,016,601.13	2,553,636.83			1,642,470.84		1,016,601.13	911,165.99
					15,327,114.37	29,203,188.55			
Operation of ships taken back from purchasers, U. S. Shipping Board	1927			10,000,000.00				10,000,000.00	
Printing and binding, U. S. Shipping Board	1927			6,000.00	5,519.71	4,193.81		480.29	1,325.90
	1926	948.76	1,411.58		794.57	2,206.15		154.19	
	1925	307.03					307.03		
					6,314.28	6,399.96			
Judments, Court of Claims, U. S. Shipping Board	No year.			189,066.08	189,066.08	189,066.08			
Indefinite:									
Judgments in admiralty suits under act of Mar. 9, 1920, U. S. Shipping Board	No year.			43,359.95	43,359.95	43,359.95			
Special fund—									
Construction loan fund, U. S. Shipping Board	No year.	55,144,999.25	685,500.00	94,770.72	*1,021,198.67*	*7,372,358.79*		56,260,968.64	7,036,660.12
Special deposit accounts			[40] 5,421,907.80			*3,833,115.70*			[40] 9,255,023.50
Total, U. S. Shipping Board		56,332,654.11	48,754,567.96	26,144,259.02	14,947,447.92	18,655,010.24	37,117.14	67,492,348.07	45,047,005.64
U. S. TARIFF COMMISSION									
U. S. Tariff Commission	1927			690,500.00	687,509.93	678,326.63		2,990.07	9,183.30
	1926	96,090.41	21,599.89		*13,589.41*	8,010.48		109,679.82	
	1925	54,790.16			36.59	36.59	54,753.57		
	Certified claims.			1.17	1.17	1.17			
					673,958.28	686,374.87			
Printing and binding, U. S. Tariff Commission	1927			8,500.00	8,500.00	7,335.39			1,164.61
	1926–27			6,820.76	6,820.76	6,808.23			12.53
	1926		2,462.91			2,462.91			
	1925	5.08					5.08		
					15,320.76	16,606.53			
Total, U. S. Tariff Commission		150,885.65	24,062.80	705,821.93	689,279.04	702,981.40	54,758.65	112,669.89	10,360.44

[38] Heretofore stated under "Miscellaneous commissions, boards, etc."
[39] Includes $1,618,488.27 repay warrants credited direct to this appropriation.
[40] Exclusive of funds in depositaries other than the Treasury of the United States.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
U. S. VETERANS' BUREAU									
Salaries and expenses, Veterans' Bureau	1927			$44,000,000.00	$37,807,966.95	$36,102,043.94		$6,192,033.05	$1,705,923.01
	1926	[14]$1,604,637.58	$2,423,482.50		*1,536,246.17*	532,299.94		3,140,883.75	354,945.39
	1925	[41] 2,094,118.70	891,679.74		*734,278.81*	*50,447.85*	$2,828,397.51		207,846.78
	1924	[42] 22.51	363,276.85		*373,276.81*	*9,994.96*	373,299.32		
	1923		500.00		*236.30*	263.70	236.30		
	1922				*35.68*	*35.68*	*35.68*		
	1921 and prior				*37.14*	*37.14*	37.14		
	Certified claims			265.40	265.40	265.40			
					35,164,121.11	36,574,345.35			
Salaries and expenses, Veterans' Bureau (transfer to Treasury Department, Public Health Service):									
Act Mar. 3, 1925	1926	[43]							
Act June 7, 1924	1925	[44]							
Act Feb. 13, 1923	1924				*10.00*	*10.00*		[45]	
	Certified claims			82.67	82.67	82.67			
					72.67	72.67			
Increase of compensation, Veterans' Bureau	1924		27,344.78		*27,868.90*	*524.12*	27,868.90		
Administrative expenses, World War adjusted compensation act, Veterans' Bureau	1924–25	267,475.53	85,962.87			8.13	267,475.53		85,954.74
Adjusted service certificate fund, Veterans' Bureau	No year.		15,917.73	116,000,000.00	[46]116,000,000.00	115,719,586.10			295,461.63
Adjusted service and dependent pay, Veterans' Bureau	No year.	29,729,549.32	235,198.57		12,862,573.29	9,958,673.93		16,866,976.03	3,139,097.93
Claims for damages, act Dec. 28, 1922, Veterans' Bureau	No year.			1,064.45	1,964.45	1,064.45			
Hospital facilities and services, Veterans' Bureau	No year.	4,138,315.28	241,603.70	1,000,000.00	606,167.52	655,532.96		4,531,847.76	192,538.26
	1926–27	5,716,500.00	734,531.93		3,068,433.59	3,309,632.34		2,678,066.41	493,333.18
	1924–1926	358,525.14	452,281.73		315,853.40	633,994.28		42,671.74	134,140.85
					3,990,754.51	4,599,159.58			
Medical and hospital services, Veterans' Bureau	1927			[47]30,600,750.46	23,401,870.72	20,886,744.91		7,198,879.74	2,515,125.81
	1926	[48]4,910,644.34	3,588,638.17		3,646,101.75	5,805,288.79		1,264,542.59	1,429,451.13
	1925	[49]7,168,317.73	3,056,133.54		*2,590,145.30*	183,182.61	9,758,463.03		282,805.63
	1924	[50]15,551.57	742,003.07		*774,788.94*	*82,785.87*	790,340.51		
	1923		1,220.51		*1,626.39*	*405.88*	1,626.39		
	1922				*4,765.05*	*4,765.05*	4,765.05		
	1921				*482.01*	*482.01*	482.01		
	Certified claims			6,231.56	6,231.56	6,231.56			
					23,682,396.34	26,843,009.06			

Medical and hospital services, Veterans' Bureau (transferred to Treasury Department, Public Health Service, by act of Mar. 3, 1925; Feb. 13, 1923, June 7, 1924, and Apr. 22, 1926:									
To Department of the Interior, St. Elizabeths Hospital—									
Act Apr. 22, 1926	1927			[51] 30,000.00	29,500.00	28,454.27		500.60	1,645.73
Act Mar. 3, 1925	1926		5.52		*5.52*			5.52	
Act June 7, 1924	1925	[52]							
To Navy Department—									
Act Apr. 22, 1926	1927			[51] 6,000.00	2,570.25	2,570.25		3,429.75	
Act Mar. 3, 1925	1926	8,013.21			2,912.58	2,912.58		5,100.63	
Act June 7, 1924	1925	[52]							
Certified claims				1.10	1.10	1.10			
To Treasury Department, Public Health Service—									
Act Apr. 22, 1926	1927			[51] 249,300	210,000.00	205,244.30		39,300.00	4,755.70
Act Mar 3, 1925	1926	[53] 31,656.85	24.35		31,656.85	31,681.20			
Act June 7, 1924	1925	[52]							
To War Department—									
Act Apr. 22, 1926	1927			[51] 2,873,814.00	2,623,041.94	2,623,041.94		250,772.06	
Act Mar. 3, 1925	1926	[54] 310,255.96			303,753.35	303,753.35		6,502.61	
Act June 7, 1924	1925	[55] 180.54			180.54	180.54			
Act Feb. 13, 1923	1924			[56] 19,655.81	4,324.28	4,324.28		[57]	
To War Department, National Home for Disabled Volunteer Soldiers—									
Act Apr. 22, 1926	1927			[58]					
Act Mar. 3, 1925	1926	[59]							
Military and naval compensation, Veterans' Bureau	No year.		39,154.15		*19,333.84*	*27,865.26*	19,333.84		47,685.57
	1928 and prior.			168,500,000.00	47,326,876.19	33,209,707.90		121,173,123.81	14,117,168.29
	1927 and prior.			140,800,000.00	140,679,847.03	140,503,815.27		120,152.97	176,031.76
	1926 and prior.	80,394.72	1,513,859.45		*1,590,236.56*	*136,794.13*		1,670,631.28	60,417.02
	1925 and prior.	30,528.89	35,772.09		*48,738.97*	*21,701.06*	79,267.86		8,734.18
					186,348,413.85	173,527,162.72			
Military and naval family, allowance, Veterans' Bureau	No year.	485,804.49	31,409.58		*108,535.03*	*101,969.78*		594,339.52	24,844.33

[14] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402.
[41] Includes $1,341.97 returned from same object under Treasury Department, Public Health Service.
[43] Includes $10 returned from same object under Treasury Department, Public Health Service.
[48] Balance transferred to "Civil service retirement and disability fund," p. 402.
[44] See note 41.
[45] See note 42.
[46] Paid by warrants on account of investments. This is exclusive of $7,400,000 invested from proceeds of interest on investments, but includes $14,400,000 redeemed during the year to provide funds for authorized payments, the net investments for the year being $109,000,000. The total investments held on June 30, 1927, on account of this fund was $312,900,000.
[47] Exclusive of $4,399,249.54 transferred to same object under act of Apr. 26, 1926, to departments as follows:
Medical and hospital services, Veterans' Bureau—
Transfer to Department of the Interior, St. Elizabeths Hospital, 1927 ..... $30,000.00
Transfer to Navy Department, 1927 ..... 6,000.00
Transfer to Treasury Department, Public Health Service, 1927 ..... 249,300.00
Transfer to War Department, 1927 ..... 2,873,814.00
Transfer to War Department, National Home for Disabled Volunteer Soldiers, 1927 ..... 1,240,135.54
[45] Exclusive of $633,125.68 transferred to same object under act of Mar. 3, 1925, to departments as follows:
Medical and hospital services, Veterans' Bureau—
Transfer to Treasury Department, Public Health Service, 1926 ..... $86.20
Transfer to War Department, 1926 ..... 633,039.48
[49] Includes $114,242.99 returned from same object under act of June 7, 1924, from departments as follows:
Medical and hospital services, Veterans' Bureau—
Transfer to Department of the Interior, St. Elizabeths Hospital, 1925 ..... $2.00
Transfer to Navy Department, 1925 ..... 2,384.77
Transfer to Treasury Department, Public Health Service, 1925 ..... 1,357.32
Transfer to War Department, 1925 ..... 110,498.90
[50] Includes $15,331.53 returned from same object under act of Feb. 13, 1923, from War Department.
[51] See note 47.
[52] See note 49.
[53] Includes $86.20 transferred from same object under War Department.
[54] Includes $116,265.10 transferred from same object under Veterans' Bureau and excludes $1,074.22 transferred to "Civil service retirement and disability fund," p. 402.
[55] Exclusive of $110,498.90 returned to same object under Veterans' Bureau and $847.30 transferred to "Civil service retirement and disability fund," p. 402.
[56] Appropriation provided for on War Department ledger.
[57] Balance returned to same object under War Department.
[58] The $1,240,135.54 transferred to this object under War Department was carried to the surplus fund on War, p. 311, under the provisions of the act of Apr. 22, 1926.
[59] The $516,774.38 transferred to this object under War Department was carried to the surplus fund on War, p. 311, under the provisions of the act of Mar. 3, 1925.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
U. S. VETERANS' BUREAU—continued									
Military and naval insurance, Veterans' Bureau [60]	1927 and prior.			[61] $129,850,160.00	$129,812,381.85	$126,922,084.93		$37,778.15	$2,890,296.92
	1926	$5,030,177.74	$4,000,293.47		*2,834,895.10*	*104,477.17*		7,865,072.84	1,060,921.20
	1925	7,005.19	26,161.56		*26,132.81*	*6,204.41*	$33,138.00		6,233.16
	1924		8,663.47		*8,749.72*	*1,679.44*	8,749.72		1,593.19
	1923		851.45		*880.20*	*28.75*	880.20		
					126,941,724.02	127,018,649.50			
Printing and binding, Veterans' Bureau	1927			165,000.00	135,000.00	110,051.48		30,000.00	24,948.52
	1926	79,998.67	22,328.17		5,000.00	16,993.49		74,998.67	10,334.68
	1925	76,457.48	35,123.21			139.50	76,457.48		34,983.71
	1924		15,000.00		*15,000.00*		15,000.00		
					125,000.00	127,184.47			
Vocational rehabilitation, Veterans' Bureau	No year.	969.90	525.92		*1.00*	81.93		970.90	442.99
	1926–July 2, 1928	[62] 13,028,826.69			3,392,415.78	2,095,085.21		9,636,410.91	1,297,330.57
	1926	([65])	2,126,234.12		[63] *1,870,303.13*	89,501.00			166,429.99
	1925	26,386,906.27	3,629,290.72		*3,230,574.95*	10,374.58	29,617,481.22		388,341.19
	1924		1,479,313.56		*1,467,764.67*	11,548.89	1,467,764.67		
	1923	381,201.43	139,205.10		*298.33*	1,703.80	381,499.76		137,202.97
	1922		76.00		*7,560.58*	*7,484.58*	7,560.58		
	1921				*1,844.45*	*1,844.45*	1,844.45		
	1920				*137.33*	*137.33*	137.33		
	Certified claims.	103.33		17,899.12	17,899.12	17,899.12	103.33		
					3,168,169.54	2,216,728.17			
Vocational rehabilitation, revolving fund, Veterans' Bureau	No year.	392,702.82	93,190.97		*32,071.44*	*2,425.01*		424,774.26	63,544.54
Judgments, United States Courts, Veterans' Bureau	No year.	262.65		7.79	270.44	270.44			
Judgments, Court of Claims, Veterans' Bureau	No year.			11,387.72	11,387.72	11,387.72			
Relief of:									
Immaculato Carlino, widow of Alexander Carlino	No year.	5,000.00			5,000.00	5,000.00			
Albert H. Hosley	No year.			4,000.00	4,000.00	4,000.00			
Permanent and indefinite:									
Increase of compensation, Veterans' Bureau	1922				*93.33*	*93.33*	93.33		
	1921				*.34*	*.34*	.34		
	1920				*3.00*	*3.00*	3.00		
					96.67	*96.67*			

Special funds:									
Losses on war-risk insurance of American vessels, their cargoes, etc	No year.	1, 073, 406. 74						1, 073, 406. 74	
Military and naval insurance, Veterans' Bureau	No year.	4, 627, 617. 44	38, 926. 46	(64)	*5, 867, 503. 73*	*6, 020, 182. 15*		10, 495, 121. 17	191, 604. 88
Injury claims assigned, Veterans' Bureau	No year.	45, 065. 12			2, 302. 08	2, 302. 08		42, 763. 04	
Vocational rehabilitation, Veterans' Bureau	No year.		83. 52						83. 52
Trust fund:									
United States Government life insurance fund, Veterans' Bureau	No year.	568, 257. 82	1, 464, 870. 98	65, 846, 078. 40	[65] 65, 534, 309. 67	[66] 65, 007, 600. 43		880, 026. 55	1, 991, 580. 22
Special deposit accounts			2, 978, 537. 99			24, 385. 54			2, 954, 152. 45
		108,684,451. 65							
Less repayments of $1,870,303.13 to "Vocational rehabilitation, 1926," transferred to 1926–July 2, 1928, account; $10 to "Salaries and expenses, Veterans' Bureau, 1924" (Public Health Service), returned to Veterans' Bureau; and balance of $15,331.53 on "Medical and hospital services, 1924" (War Department), returned to Veterans' Bureau		1, 885, 644. 66							
Total, U. S. Veterans' Bureau		106,798,806. 99	30, 537, 807. 50	699, 981, 698. 48	564, 677, 080. 54	558, 717, 556. 42	45,762,342. 48	196, 341, 082. 45	36, 497, 331. 62
WATERWAYS COMMISSION									
Waterways Commission	No year.	100, 000. 00					100, 000. 00		
WAR FINANCE CORPORATION									
Subscriptions to capital stock, War Finance Corporation	No year.		1, 000, 000. 00						1, 000, 000. 00
Special deposit accounts			33, 104, 604. 93			*27, 026, 157. 45*			60, 130, 762. 38
Total, War Finance Corporation			34, 104, 604. 93			*27, 026, 157. 45*			61, 130, 762. 38
MISCELLANEOUS COMMISSIONS, BOARDS, ETC.									
Agricultural conference assembled by the President	1925–26	40, 201. 49						40, 201. 49	
Public Buildings Commission[68]	No year.	227, 500. 00	33, 584. 70		74, 998. 50	99, 390. 29		152, 501. 50	9, 192. 91
U. S. Commission for Celebration of Two Hundredth Anniversary of Birth of George Washington	1927			10, 000. 00	10, 000. 00	9, 005. 79			994. 21
U. S. Mecklenburg Sesquicentennial Commission	1925	4, 226. 49					4, 226. 49		

[60] See special fund under this account on p. 95.
[61] Includes $6,850,160 premiums on term insurance, credited as repay warrants direct to this appropriation.
[62] Transferred from 1926 account.
[63] Balance of $11,158,523.56 and $1,870,303.13 repayments transferred to 1926–July 2, 1928, account.
[64] Annual appropriation provided for beginning with the fiscal year 1923.
[65] Includes $50,234,479.04 paid by warrants on account of investments. Face amounts of investments were $230,484,866.70 as of June 30, 1927.
[66] Includes $48,938,360.46 on investment account.
[68] See "Public Buildings Commission," p. 71.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MISCELLANEOUS COMMISSIONS, BOARDS, ETC.—continued									
U. S. Lexington-Concord Sesquicentennial Commission	1925		$9, 060. 81						$9, 060. 81
U. S. Bunker Hill Sesquicentennial Commission	1925–26		4, 885. 21						4, 885. 21
U. S. Evacuation Day Sesquicentennial Commission	1926		683. 92		*$683. 92*			$683. 92	
U. S. Vermont Sesquicentennial Commission	1927			$1, 000. 00				1, 000. 00	
National Sesquicentennial Exhibition Commission	No year.	$5, 430. 92	12, 710. 75		2, 427. 42	$11, 110. 27		3, 003. 50	4, 027. 90
	1926–27	1, 434, 930. 50	106, 170. 08		1, 232, 851. 75	1, 281, 868. 94		202, 078. 75	57, 152. 89
					1, 235, 279. 17	1, 292, 979. 21			
Commission on exportation of pulp wood and paper	No year.	10, 000. 00					$10, 000. 00		
Ericsson Memorial Commission [69]	1926		1, 408. 17			1, 407. 64			. 53
Federal fuel distribution	No year.	45, 285. 36					45, 285. 36		
Protection of interests of United States in leases on oil lands in former naval reserves	No year.	100. 83						100. 83	
	1927			100, 000. 00	39, 135. 57	39, 502. 82		60, 864. 43	[20] 367. 25
	1925–1927	[70] 40, 732. 30			40, 276. 49	39, 238. 47		455. 81	1, 038. 02
	1925–26	([71])	1, 480. 41		[71] *455. 81*	1, 024. 60			
					78. 956, 25	79. 765, 89			
Protection of interests of the United States in matters affecting oil lands on former naval reserves	1926–27			60, 000. 00	24, 630. 11	22, 240. 96		35, 369. 89	2, 389. 15
National security and defense [72]	1919	630. 47					630. 47		
National security and defense, Committee on Public Information [73]	1919				*25. 00*	*25. 00*		([74])	
National security and defense, U. S. Sugar Equalization Board (Inc.) [73]	1919		[75] 5,000,000.00		*5, 000, 000. 00*	(See note.)	5, 000, 000. 00		
Relief, protection, and transportation of American citizens in Europe	No year.	167, 081. 01			*5, 519. 33*	*5, 519. 33*		172, 600. 34	
		1, 976, 119. 37							

Less repayments of $25 to "National security and defense" returned to principal account and $455.81 per footnote	480. 81							
Total, miscellaneous, commissions, boards, etc	1, 975, 638. 56	5, 169, 984. 05	171, 000. 00	*3, 582, 364. 22*	1, 499, 245. 45	5, 060, 142. 32	668, 860. 46	88, 374. 38
Total, Independent Offices	390,436,979. 55	166,764,867.05	853, 003, 774. 19	610, 796, 685. 72	587, 246, 332. 53	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)	106,798,806.99	30,522,759.77	533, 747, 219. 44	398, 442, 601. 50	394, 059, 609. 86	45,762,342.48	196, 341, 082. 45	34, 905, 751. 41
Adjusted service certificate fund		15, 047. 73	116, 000, 000. 00	116, 000, 000. 00	115, 719, 586. 10			295, 461. 63
Investment of trust funds (Government life insurance fund)			50, 234, 479. 04	50, 234, 479. 04	48, 938, 360. 46			1, 296, 118. 58
Total, Veterans' Bureau	106,798,806.99	30, 537, 807. 50	699, 981, 698. 48	564, 677, 080. 54	558, 717, 556. 42	45,762,342.48	196, 341, 082. 45	36, 497, 331. 62
Other independent offices and commissions	11, 172, 217. 08	7, 785, 233. 33	35, 379, 997. 32	29, 344, 768. 52	35, 131, 006. 55	6, 488, 318. 80	10, 719, 127. 08	1, 998, 995. 30
Operations in special accounts:								
Railroads	216,041,916.97	45, 152, 583. 89	90, 645, 876. 50	956, 710. 90	983, 966. 04	6, 389. 08	305, 724, 693. 49	45, 125, 328. 75
War Finance Corporation		34, 104, 604. 93			*27, 026, 157. 45*			61, 130, 762. 38
Shipping Board	56, 332, 654. 11	48, 754, 567. 96	26, 144, 259. 02	14, 947, 447. 92	18, 655, 010. 24	37, 117. 14	67, 492, 348. 07	45, 047, 005. 64
Alien property funds		430, 069. 44			*85, 727. 11*			515, 796. 55
Investment of trust funds:								
Government life insurance (see above).								
General railroad contingent	91, 384. 40		851, 942. 87	870, 677. 84	870, 677. 84		72, 649. 43	
Total, Independent Offices	390,436,979.55	166,764,867.05	853, 003, 774. 19	610, 796, 685. 72	587, 246, 332. 53	52,294,167.50	580, 349, 900. 52	190,315,220.24

[69] Debit balance.
[69] See "Memorial to John Ericsson," p. 71.
[70] Transferred from 1925–26 account.
[71] Balance of $40,276.49 and $455.81 repayments transferred to 1925–1927 account.
[72] 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, 1919":

	Repayments in excess of expenditures in 1927	Amount returned to principal account in 1927
Committee on Public Information	*$25. 00*	$25. 00
U. S. Sugar Equalization Board (Inc.)	*5, 000, 000. 00*	5, 000, 000. 00
Department of State	*333. 81*	333. 81
Treasury Department	*171. 66*	171. 66
War Department	*100. 00*	100. 00
Total	*5, 000, 630. 47*	5, 000, 630. 47

[73] See note 72 for "National security and defense statement."
[74] Balance returned to "National security and defense, 1919."
[75] Exclusive of $6,370,621.39 referred to in the note following.

NOTE.—On July 15, 1926, 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 $11,370,621.39, 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, $6,370,621.39, 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, as they did not affect the cash in the Treasury during the current fiscal year.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
DEPARTMENT OF AGRICULTURE									
OFFICE OF THE SECRETARY									
Salaries, office of Secretary of Agriculture	1927			$665,960.00	$602,399.96	$600,683.39		$63,560.04	$1,716.57
	1925–26	[1] $24,988.15	$659.01		21,805.63	22,464.64		3,182.52	
	1925	10,025.61					$10,025.61		
					624,205.59	623,148.03			
Salaries, Department of Agriculture	1924				*97.50*	*97.50*	97.50		
Salaries, Division of Accounts and Disbursements	1927			[2]					
	1926	[1] 5,599.36	589.96		2,387.07	2,977.03		3,212.29	
	1925	1,857.38					1,857.38		
					2,387.07	2,977.03			
Increase of compensation, Department of Agriculture	1924				*20.67*	*20.67*	20.67		
	1923				*4.33*	*4.33*	4.33		
					25.00	*25.00*			
Compensation, mechanical shops and power plant, Department of Agriculture	1927			92,000.00	91,500.00	86,389.01		500.00	5,110.99
	1926	[3]			[3] *1,884.55*	*1,884.55*		93.75	
	1925	5,934.63			*5.67*	*5.67*	5,940.30		
					89,609.78	84,498.79			
Miscellaneous expenses	1927	[4] 35,000.00		[5] 144,400.00	179,388.34	190,055.34		11.66	[6] 10,667.00
	1926–27	[7]							
	1926	9,499.39	257.44		8,700.26	8,957.70		799.13	
	1925	8,702.61			*9.35*	*9.35*	8,711.96		
	Certified claims.			31.20	31.20	31.20			
					188,110.45	199,034.89			
Miscellaneous expenses, Department of Agriculture (transfer to Department of State, act May 21, 1920)	1927			[8] 600.00	579.00	579.00		21.00	
Rent of buildings	1927			195,366.00	130,000.00	122,315.95		65,366.00	7,684.05
	1926	61,866.00	8,720.60		13,713.35	22,433.95		48,152.65	
	1925	22,222.14			1.32	1.32	22,220.82		
					143,714.67	144,751.22			

OFFICE OF INFORMATION									
Salaries, Office of Information	1927			331,380.00	302,000.00	298,187.65		29,380.00	3,812.35
Salaries, Office of Editorial and Distribution Work	1926	[1] 17,635.06	288.03		12,948.10	13,236.13		4,686.96	
	1925	11,307.03					11,307.03		
					12,948.10	13,236.13			
General expenses, Office of Information	1927			35,000.00	34,500.00	29,287.97		500.00	5,212.03
General expenses, Office of Editorial and Distribution Work	1926	544.64	3,013.17		506.43	3,519.60		38.21	
	1925	54.98			4.25	4.25	50.73		
					510.68	3,523.85			
Printing and binding, Department of Agriculture	1927			738,000.00	525,832.70	499,480.54		212,167.30	26,352.16
	1926	314,954.45	970.88		308,100.07	309,070.95		6,854.38	
	1925	30,322.62			30,322.62	30,322.62			
					864,255.39	838,874.11			
Printing and binding publications, "Diseases of the Horse" and "Diseases of Cattle"[9]	1927			200,000.00				200,000.00	
OFFICE OF EXPERIMENT STATIONS									
Salaries	1927			35,386.00	32,100.00	32,002.43		3,286.00	97.57
	1926	[1] 501.85	978.20		481.85	1,460.05		20.00	
	1925	176.27					176.27		
					32,581.85	33,462.48			
General expenses	1927			323,160.00	297,860.88	285,752.01		25,299.12	12,108.87
	1926	[1] 4,818.21	17,537.73		*4,632.55*	12,905.18		9,450.76	
	1925–26	21.83	43.72		*43.72*			65.55	
	1925	10,227.10			294.13	294.13	9,932.97		
	1924				*.07*	*.07*	.07		
					293,478.67	298,951.25			
Payment to States for agricultural experiment stations	1927			2,880,000.00	2,873,784.01	2,873,784.01		6,215.99	
EXTENSION SERVICE									
Salaries	1927			134,103.00	122,000.00	121,367.99		12,103.00	632.01
	1926	[1] 6,785.63	1,063.95		4,534.30	5,598.25		2,251.33	
	1925	4,432.55					4,432.55		
					126,534.30	126,966.24			
General expenses	1927			[10] 1,456,465.00	1,296,261.34	1,291,872.85		160,203.66	4,388.49
	1926	[11] 188,006.66	732.02		135,274.09	136,006.11		52,732.57	
	1925	66,626.50			28.47	28.47	66,598.03		
	1924				*12.50*	*12.50*	12.50		
	Certified claims.			2.03	2.03	2.03			
					1,431,553.43	1,427,896.96			

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402.
[2] Provided for under "Salaries, Office of Secretary of Agriculture, 1927."
[3] Balance of $93.61 and $1,790.80 repayments transferred to "Civil service retirement and disability fund," p. 402.
[4] Transferred from 1926–27 account.
[5] Exclusive of $600 transferred to same object under Department of State.
[6] Debit balance, reimbursable from sundry Agricultural appropriations during fiscal year 1928.
[7] Balance transferred to 1927 account.
[8] See note 5.
[9] Heretofore stated under "Miscellaneous."
[10] Includes $38,640 transferred from "Demonstrations on reclamation projects, 1927."
[11] Includes $500 transferred from "Demonstrations on reclamation projects, 1926," and excludes $299.15 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
EXTENSION SERVICE—continued									
General expenses, States Relations Service	1923				*$0. 58*	*$0. 58*	$0. 58		
Cooperative agricultural extension work	1927			(11)					
Demonstrations on reclamation projects	1927			(12)					
	1926	[13] $4, 482. 21	$982. 14		3, 033. 28	4, 015. 42		$1, 448. 93	
	1925	3, 635. 49			*25. 33*	*25. 33*	3, 660. 82		
					3, 007. 95	3, 990. 09			
WEATHER BUREAU									
Salaries	1927			$452, 957. 00	$415, 000. 00	$410, 036. 59		37, 957. 00	$4, 963. 41
	1926	[1] 26, 007. 84	4, 417. 63		20, 950. 78	25, 368. 41		5, 057. 06	
	1925	6, 249. 99					6, 249. 99		
					435, 950. 78	435, 405. 00			
General expenses	1927			2, 191, 123. 00	1, 851, 960. 61	1, 824, 858. 60		339, 162. 39	27, 102. 01
	1926	[1] 326, 923. 17	30, 082. 91		247, 536. 25	277, 619. 16		79, 386. 92	
	1925	65, 267. 09			1, 733. 37	1, 733. 37	63, 533. 72		
	1924				*32. 05*	*32. 05*	32. 05		
	1923				*33. 10*	*33. 10*	33. 10		
	1922 and prior.				*87. 80*	*87. 80*	87. 80		
	Certified claims.			1. 50	1. 50	1. 50			
					2, 101, 078. 78	2, 104, 059. 68			
BUREAU OF ANIMAL INDUSTRY									
Salaries and expenses	1927–28			1, 192, 000. 00	250, 000. 00	158, 189. 54		942, 000. 00	91, 810. 46
Salaries	1927			641, 000. 00	586, 000. 00	583, 518. 61		55, 000. 00	2, 481. 39
	1926	60, 215. 93	1, 675. 75		37, 195. 76	38, 871. 51		23, 020. 17	
	1925	10, 112. 60					10, 112. 60		
					623, 195. 76	622, 390. 12			
General expenses	1927	[14] 654, 999. 97		6, 190, 653. 00	5, 951, 595. 93	5, 763, 904. 78		894, 057. 04	187, 691. 15
	1926–27	(15)							
	1926	[1] 816, 899. 37	107, 181. 43		574, 767. 13	681, 968. 39		242, 132. 24	[6] 19. 83
	1925	374, 084. 92	11. 83		2, 144. 52	2, 156. 35	371, 940. 40		
	1924				*2. 60*	*2. 60*	2. 60		
	Certified claims.			953. 68	953. 68	953. 68			
					6, 529, 458. 66	6, 448, 980. 60			

Eradication of foot-and-mouth and other contagious diseases of animals	1927			5,000.00			5,000.00	
	1924–1927	[16] 2,127,138.53			287,120.35	287,120.35	1,840,018.18	
	1926	[17]						
	1924–1926	[18]	6,549.44		[18] *6,549.44*			
	1924–25	[17]						
	1922–1924	[17]						
					280,570.91	287,120.35		
Eradication of European fowl pest and similar diseases in poultry	1925–1927	[19] 10,000.00			6,000.00	5,294.30	4,000.00	705.70
	1925–26	[20] 31,144.35	469.91		*1.58*	468.33	31,145.93	
					5,998.42	5,762.63		
Experiments and demonstrations in livestock production	1927			43,930.00	43,156.39	38,447.12	773.61	4,709.27
	1926	740.94	1,932.18		9.84	1,942.02	731.10	
	1925	614.81						
					43,166.23	40,389.14		
Meat inspection, Bureau of Animal Industry	1927			[21]				
BUREAU OF DAIRY INDUSTRY								
Salaries, Bureau of Dairy Industry	1927			74,250.00	69,000.00	67,976.25	5,250.00	1,023.75
Salaries, Bureau of Dairying	1926	[1] 3,018.19	350.96		2,916.02	3,266.98	102.17	
	1925	2,374.80			*33.93*	*33.93*	2,408.73	
					2,882.09	3,233.05		
General expenses, Bureau of of Dairy Industry	1927			408,544.00	375,000.00	368,061.06	33,544.00	6,938.94
General expenses, Bureau of Dairying	1926	[1] 39,281.94	6,348.26		38,249.02	44,597.28	1,032.92	
	1925	968.84			143.95	143.95	824.89	
					38,392.97	44,741.23		
Field station, Woodward, Okla.	1927			12,300.00	11,200.00	10,948.09	1,100.00	251.91
	1926	[1] 731.67	6.86		718.07	724.93	13.60	
	1925	28.98					28.98	
					11,918.07	11,673.02		

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402
[6] Debit balance.
[11] Annual appropriation of $1,300,000 included with permanent annual account, p. 110.
[12] Appropriation of $38,640 transferred to "General expenses, Extension Service, 1927."
[13] Exclusive of $626.24 transferred to accounts as follows:
General expenses, Extension Service, 1926 ..... $500.00
Civil service retirement and disability fund (p. 402) 126.24
[14] Transferred from 1926–27 account.
[15] Balance transferred to 1927 account.
[16] Excludes $4,356.33 transferred to "Civil service retirement and disability fund," p. 402, and includes $8,202.49 transferred from 1926 account; $1,706,559.67 from 1924–1926 account; $416,732.45 from 1924–25 account, and $0.25 from 1922–1924 account.
[17] Balance transferred to 1924–1927 account.
[18] Balance of $1,700,010.23 and $6,549.44 repayments transferred to 1924–1927 account.
[19] Transferred from 1925–26 account.
[20] Exclusive of $10,000 transferred to 1925–1927 account and $168.22 to "Civil service retirement and disability fund," p. 402.
[21] Annual appropriation of $1,896,111 included with permanent annual account, p. 110.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
BUREAU OF PLANT INDUSTRY									
Salaries and expenses	1927 28			$7, 500. 00	$40. 54	$40. 54		$7, 459. 46	
Salaries	1927			575, 000. 00	525, 000. 00	524, 155. 64		50, 000. 00	$844. 36
	1926	[1] $31, 367. 79	$349. 54		24, 261. 37	24, 610. 91		7, 106. 42	
	1925	[1] 16, 372. 16					$16, 372. 16		
					549, 261. 37	548, 766. 55			
General expenses	1927			3, 333, 055. 00	2, 855, 147. 08	2, 836, 572. 03		477, 907. 92	18, 575. 05
	1926	[1] 447, 964. 45	12, 379. 97		293, 920. 11	306, 300. 08		154, 044. 34	
	1925–26	[1] 19, 802. 36	262. 81		18, 383. 46	18, 646. 27		1, 418. 90	
	1925	[1] 141, 668. 21	66. 99		986. 07	1, 053. 06	140, 682. 14		
	Certified claims.			64. 72	64. 72	64. 72			
					3, 168, 501. 44	3, 162, 636. 16			
FOREST SERVICE									
Salaries and expenses	1927–28			210, 000. 00				210, 000. 00	
Salaries	1927			3, 325, 000. 00	3, 316, 899. 05	3, 184, 029. 48		8, 100. 95	132, 869. 57
	1926	[1] 30, 295. 69	155, 237. 01		29, 129. 83	182, 748. 90		1, 165. 86	1, 617. 94
	1925	25, 217. 13	370. 84		*419. 73*	*48. 89*	25, 636. 86		
					3, 345, 609. 15	3, 366, 729. 49			
General expenses	1927	[22] 3, 447. 15		[23] 7, 209, 507. 00	6, 786, 413. 28	6, 475, 738. 50		426, 540. 87	310, 674. 78
	1926–27			[2] 6, 000. 00				6, 000. 00	
	1926	[25] 288, 328. 56	271, 663. 37		275, 447. 98	545, 923. 98		12, 880. 58	1, 187. 37
	1925–26	404. 96	218. 23		390. 40	608. 63		14. 56	
	1925	[26] 51, 503. 82	39. 90		8, 135. 61	8, 175. 51	43, 368. 21		
	1924–25	2, 750. 51			200. 51	200. 51	2, 550. 00		
	1924	12, 977. 78	11. 01		*54. 18*	*43. 17*	13, 031. 96		
	Certified claims.			540. 05	540. 05	540. 05			
					7, 071, 073. 65	7, 031, 144. 01			
General expenses, Forest Service (transfer to War Department, act May 21, 1920)	1925	[27]							
Insect infestations, Forest Service	1922–1926	[1] 631. 38	60. 17		582. 31	642. 48		49. 07	
	1922–Dec. 31, 1924	12, 978. 25					12, 978. 25		
	1922 Dec. 31, 1922	20. 75					20. 75		
					582. 31	642. 48			
Protection of lands involved in Oregon and California railroad forfeiture suit	1924	28. 15					28. 15		

BUREAU OF CHEMISTRY								
Salaries	1927			356, 308. 00	327, 000. 00	325, 270. 51	29, 308. 00	1, 729. 49
	1926	[1] 19, 480. 91	3, 334. 09		17, 199. 85	20, 533. 94	2, 281. 06	
	1925	2, 680. 79					2, 680. 79	
					344, 199. 85	345, 804. 45		
General expenses	1927			1, 135, 298. 00	995, 001. 96	990, 220. 36	140, 296. 04	4, 781. 60
	1926	[1] 117, 297. 63	21, 975. 00		72, 948. 96	94, 923. 96	44, 348. 67	
	1925	30, 809. 00			*. 59*	*. 59*	30, 809. 59	
	1924				*. 79*	*. 79*	. 79	
Certified claims.				3. 81	3. 81	3. 81		
					1, 067, 953. 35	1, 085, 146. 75		
BUREAU OF SOILS								
Salaries	1927			88, 260. 00	80, 000. 00	78, 141. 81	8, 260. 00	1, 858. 19
	1926	[1] 5, 103. 69	335. 58		3, 286. 03	3, 621. 61	1, 817. 66	
	1925	1, 169. 18					1, 169. 18	
					83, 286. 03	81, 763. 42		
General expenses	1927			500, 220. 00	435, 000. 00	433, 129. 89	65, 220. 00	1, 870. 11
	1926	[1] 30, 162. 58	4, 334. 10		22, 786. 66	27, 120. 76	7, 375. 92	
	1925	7, 401. 53			*4. 60*	*4. 60*	7, 406. 13	
					457, 782. 06	460, 246. 05		
BUREAU OF ENTOMOLOGY								
Salaries	1927			136, 438. 00	122, 000. 00	120, 594. 92	14, 438. 00	1, 405. 08
	1926	[1] 9, 468. 19	196. 05		8, 486. 42	8, 682. 47	981. 77	
	1925	2, 362. 10					2, 362. 10	
					130, 486. 42	129, 277. 39		
General expenses	1927			1, 031, 230. 00	885, 942. 14	882, 593. 88	145, 287. 86	3, 348. 26
	1926	[1] 143, 247. 86	1, 545. 00		114, 915. 19	116, 460. 19	28, 332. 67	
	1925	[28] 26, 645. 82			*41. 59*	*41. 59*	26, 687. 41	
	1924				*1. 52*	*1. 52*	1. 52	
	1923				*36. 97*	*36. 97*	36. 97	
Certified claims.				4. 40	4. 40	4. 40		
					1, 000, 781. 65	998, 978. 39		
General expenses, Bureau of Entomology (transfers to Department of Commerce, Bureau of Standards):								
Act Feb. 27, 1925	1926	[1] 30. 00	265. 70		*74. 77*	190. 93	104. 77	
Act May 28, 1924	1925	([29])						
General expenses, Bureau of Entomology (transfer to War Department, act May 21, 1920)	1926	298. 22					298. 22	
	1925	[29] 336. 31			336. 31	336. 31		
					336. 31	336. 31		

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402.
[22] Transferred from 1926 account.
[23] Exclusive of $6,000 transferred to 1926-27 account.
[24] See note 23.
[25] Exclusive of $3,447.15 transferred to 1927 account and $16,196.53 to "Civil service retirement and disability fund," p. 402.
[26] Includes $1.61 returned from same object under War Department.
[27] See note 26.
[28] Includes $72.43 returned from same object under Department of Commerce and $101.52 from War Department.
[29] See note 28.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF ENTOMOLOGY—continued									
Preventing spread of Japanese beetle	1926	[1] $17,376.46	$2,330.08		$14,680.88	$17,010.96		$2,695.58	
Preventing spread of Japanese and Asiatic beetles	1927–28			$50,000.00	50,000.00	46,948.75			**$3,051.25**
	1927			285,000.00	283,498.15	270,377.36		1,501.85	**13,120.79**
					333,498.15	317,326.11			
Preventing spread of Mexican bean beetle	1927			32,500.00	27,500.00	27,483.03		5,000.00	16.97
	1926	[1] 4,546.24	293.71		3,555.38	3,849.09		990.86	
	1925	923.49					$923.49		
					31,055.38	31,332.12			
Preventing spread of moths	1927			670,000.00	620,000.00	605,334.64		50,000.00	14,665.36
	1926	[1] 63,204.84	874.65		52,591.12	53,465.77		10,613.72	
	1925	3,318.04			*25.90*	*25.90*	3,343.94		
	1921				*7.40*	*7.40*	7.40		
					672,557.82	658,767.11			
Prevention of spread of European corn borer	1927–28			50,000.00				50,000.00	
	1927			485,000.00	445,000.00	443,321.12		40,000.00	**1,678.88**
	1926	[1] 21,801.21	12,256.16		14,064.26	26,320.42		7,736.95	
	1925	3,009.90			*25.60*	*25.60*	3,035.50		
					459,038.66	469,615.94			
European corn borer control	1927–28			10,000,000.00	3,607,968.80	3,366,368.29		6,392,031.20	**241,600.51**
BUREAU OF BIOLOGICAL SURVEY									
Salaries	1927			104,000.00	98,000.00	95,516.52		6,000.00	2,483.48
	1926	[1] 5,270.42	224.04		5,110.76	5,334.80		159.66	
	1925	2,705.94					2,705.94		
					103,110.76	100,851.32			
General expenses	1927			858,365.00	761,205.00	752,240.92		97,160.00	8,964.08
	1926	[1] 96,116.73	2,004.89		75,584.26	77,589.15		20,532.47	
	1925	29,173.52			431.70	431.70	28,741.82		
	1924				*.93*	*.93*	.93		
	Certified claims.			80.81	80.81	80.81			
					837,300.84	830,341.65			

Enforcement of the Alaska game law	No year.	[1] 10, 432. 47	6, 000. 00		10, 432. 47	14, 723. 14			1, 709. 33
Upper Mississippi River wild life refuge	No year.	[1] 373, 954. 83	415. 58	25, 000. 00	75. 000. 00	63, 316. 24		323, 954. 83	12, 099. 34
Sullys Hill National Park Game Preserve, N. Dak	No year.	4, 055. 00			46. 25	46. 25		4, 008. 75	
LIBRARY, DEPARTMENT OF AGRICULTURE									
Salaries, Library, Department of Agriculture	1927			54, 680. 00	49, 500. 00	48, 897. 65		5, 180. 00	602. 35
	1926	[1] 1, 772. 29	295. 41		1, 706. 21	2, 001. 62		66. 08	
	1925	200. 04					200. 04		
					51, 206. 21	50, 899. 27			
General expenses, Library, Department of Agriculture	1927			29, 500. 00	29, 500. 00	28, 337. 06			1, 162. 94
	1926	[1] 374. 56	1, 569. 33		*476. 49*	1, 092. 84		851. 05	
	1925	210. 19			125. 94	125. 94	84. 25		
					29, 149. 45	29, 555. 84			
BUREAU OF PUBLIC ROADS									
Salaries	1927			118, 558. 00	108, 136. 66	107, 039. 25		10, 421. 34	1, 097. 41
	1926	[1] 4, 028. 26	946. 79		3, 498. 99	4, 445. 78		529. 27	
	1925	3, 448. 86					3, 448. 86		
					111, 635. 65	111, 485. 03			
General expenses	1927			345, 121. 00	290, 965. 01	280, 532. 17		54, 155. 99	10, 432. 84
	1926	[1] 33, 048. 53	5, 656. 33		17, 931. 61	23, 587. 94		15, 116. 92	
	1925	22, 871. 96			*7. 71*	*7. 71*	22, 879. 67		
Certified claims.				2. 25	2. 25	2. 25			
					308, 891. 16	304, 114. 65			
Cooperative construction of rural post roads	No year.	[1] 5,801,865.80	233, 746. 38	77, 000, 000. 00	82, 801, 445. 95	82, 974, 910. 29		419. 85	60, 282. 04
Cooperative construction of rural post roads (transfer to War, act May 21, 1920)	No year.	720. 91						720. 91	
Forest roads and trails	No year.	[30] 2,075,447.66	349, 477. 59	11, 225, 000. 00	9, 219, 578. 54	9. 044, 275. 78		4, 080, 869. 12	524, 780. 35
Federal forest road construction	No year.	[1] 76, 921. 36	19, 412. 10		75, 051. 01	79, 039. 42		1, 870. 35	15, 423. 69
Forest road development	No year.	[31] 2, 014. 11			2, 014. 11	2, 014. 11			
Forest highways	No year.	[32] 167. 60			167. 60	167. 60			
International Road Congress	1927			[33]					
Laboratory building, Arlington farm, Department of Agriculture	No year.	74, 377. 79						74, 377. 79	

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

[30] Includes $61,816.73 transferred from accounts as follows:

Cooperative construction, etc., of roads and trails, national forests	$22, 135. 66
Forest road development	21, 329. 16
Forest highways	18, 351. 91

and excludes $11,766.67 transferred to "Civil service retirement and disability fund," p. 402.

[31] Exclusive of $21,926.43 transferred to accounts as follows:

Forest roads and trails	$21, 329. 16
Civil service retirement and disability fund, p. 402	597. 27

[32] Exclusive of $20,034.51 transferred to accounts as follows:

Forest roads and trails	$18, 351. 91
Civil service retirement and disability fund, p. 402	1, 682. 60

[33] Account stated under Department of State, p. 225.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
BUREAU OF AGRICULTURAL ECONOMICS									
Salaries	1927			$1,150,000.00	$1,050,000.00	$1,047,073.33		$100,000.00	$2,926.67
	1926	[1] $69,241.21	$3,724.68		59,035.95	62,760.63		10,205.26	
	1925	12,451.21					$12,451.21		
					1,109,035.95	1,109,833.96			
General expenses	1927			2,421,607.00	2,166,123.50	2,127,429.88		255,483.50	38,693.62
	1926	[1] 322,195.36	9,023.76		206,577.97	215,601.73		115,617.39	
	1925	116,360.23	5,700.18		*5,280.24*	419.94	121,640.47		
	1924				*417.72*	*417.72*	417.72		
	1923				*2.93*	*2.93*	2.93		
	Certified claims.			3.00	3.00	3.00			
					2,367,003.58	2,343,033.90			
Salaries and expenses, Wool Division, Bureau of Agricultural Economics	1927			6,290.00	5,400.00	5,351.97		890.00	48.03
	1926	5,756.00	58.60		302.11	360.71		5,453.89	
	1925	1,232.06					1,232.06		
					5,702.11	5,712.68			
Administration of the United States warehouse act	1927			205,060.00	176,000.00	174,011.44		29,060.00	1,988.56
	1926	[1] 36,990.86	1,974.80		16,282.65	18,257.45		20,708.21	
	1925	36,077.58			*2.62*	*2.62*	36,080.20		
	Certified claims.			22.20	22.20	22.20			
					192,302.23	192,288.47			
Enforcement of the standard container act	1927			5,000.00	4,700.00	4,385.49		300.00	314.51
	1926	[1] 361.52	171.80		110.34	282.14		251.18	
	1925	147.51					147.51		
					4,810.34	4,667.63			
Enforcement of the United States grain standards act	1927			598,940.00	540,000.00	535,243.00		58,940.00	4,757.00
	1926	[1] 62,292.72	6,757.70		48,002.14	54,759.84		14,290.58	
	1925	4,389.53			*34.86*	*34.86*	4,424.39		
	1924				*9.00*	*9.00*	9.00		
					587,958.28	589,958.98			

Enforcement of the United States cotton futures act and United States cotton standards act	1927			188,500.00	178,150.00	169,938.86	10,350.00	8,211.14
	1926	[1] 35,328.86	37.88		21,519.75	21,557.63	13,809.11	
	1925	9,920.38			*14.50*	*14.50*	9,934.88	
					199,655.25	191,481.99		
Enforcement of the United States cotton futures act	1924				*1.92*	*1.92*	1.92	
Classification of cotton, revolving fund	No year.	[1] 148,709.81	140.33		*1.30*	*48,611.06*	148,711.11	48,750.09
Cooperative marketing, Bureau of Agricultural Economics	1927			150,000.00	115,020.49	112,326.55	34,979.51	2,693.94
Operation of Center Market, Washington, D. C.	1927			171,000.00	145,000.00	142,859.79	26,000.00	2,140.21
	1926	[1] 36,293.48	315.62		31,942.84	32,258.46	4,350.64	
	1925	12,718.32					12,718.32	
					176,942.84	175,118.25		
Stimulating agriculture and facilitating distribution of products	Certified claims.			141.34	141.34	141.34		
BUREAU OF HOME ECONOMICS								
Salaries	1927			27,244.00	27,200.00	27,239.31	44.00	[6] 39.31
	1926	[35]	193.80		*193.80*		109.42	
	1925	100.25					100.25	
					27,006.20	27,239.31		
General expenses	1927			100,000.00	100,000.00	98,052.42		1,947.58
	1926	[1] 3,804.78	1,759.70		1,604.78	3,364.48	2,200.00	
	1925	1,303.58					1,303.58	
					101,604.78	101,416.90		
ENFORCEMENT OF THE INSECTICIDE ACT								
Salaries	1927			37,020.00	33,500.00	32,483.35	3,520.00	1,016.65
	1926	[1] 1,105.00	850.39		579.99	1,430.38	525.01	
	1925	1,402.38					1,402.38	
					34,079.99	33,913.73		
General expenses	1927			163,775.00	134,500.00	132,245.94	29,275.00	2,254.06
	1926	[1] 26,248.60	1,837.96		9,694.29	11,532.25	16,554.31	
	1925	11,000.34			2.40	2.40	10,997.94	
					144,196.69	143,780.59		
FEDERAL HORTICULTURAL BOARD								
Salaries	1927			58,510.00	53,000.00	52,820.01	5,510.00	179.99
	1926	[1] 2,252.00	679.57		2,251.15	2,930.72	.85	
	1925	790.33					790.33	
					55,251.15	55,750.73		

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402.
[6] Debit balance.
[35] Balance of $44 and $84.38 repayments 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
FEDERAL HORTICULTURAL BOARD—con.									
General expenses	1927			$425,000.00	$396,000.00	$384,763.41		$29,000.00	$11,236.59
	1926	[1] $25,602.97	$6,721.22		20,555.36	27,276.58		5,047.61	
	1925	30,899.49			*12.83*	*12.83*	$30,912.32		
	1924				*.39*	*.39*	.39		
					416,542.14	412,026.77			
Suppressing spread of pink bollworm of cotton	1927			300,000.00	279,337.36	258,609.78		20,662.64	20,727.58
	1926	[1] 76,128.85	4,310.11		14,974.50	19,284.61		61,154.35	
	1925	101,945.36			*60.79*	*60.79*	102,006.15		
					294,251.07	277,833.60			
Eradication of the date scale	1927			21,760.00	18,500.00	18,292.72		3,260.00	207.28
	1926	293.38	1,243.24		193.73	1,436.97		99.65	
	1925	848.74					848.74		
					18,693.73	19,729.69			
MISCELLANEOUS									
Claims for damages, act Dec. 28, 1922, Department of Agriculture	No year.	9.00		431.75	440.75	440.75			
Forest fire cooperation	1927			710,000.00	649,197.62	609,742.42		60,802.38	39,455.20
	1926	[1] 102,691.78	39,463.85		89,764.22	128,995.37		12,927.56	232.70
					738,961.84	738,737.79			
Cooperative fire protection of forested watersheds of navigable streams	1925	4,248.78					4,248.78		
Cooperative distribution of forest planting stock	1927			75,000.00	58,919.86	47,636.81		16,080.14	11,283.05
	1926	[1] 17,442.50	10,412.04		12,472.59	22,833.93		4,969.91	50.70
					71,392.45	70,470.74			
Cooperative farm forestry	1927			50,000.00	44,000.00	42,601.64		6,000.00	1,398.36
	1926	[1] 14,894.20	3,969.78		*142.58*	3,827.20		15,036.78	
					43,857.42	46,428.84			
Enforcement of the grain futures act	1927			121,530.00	92,000.52	91,968.27		29,529.48	32.25
	1926	[1] 14,514.69	4,704.26		3,012.43	7,716.69		11,502.26	
	1925	18,991.36			*143.15*	*143.15*	19,134.51		
	1924				*.59*	*.59*	.59		
					94,869.21	99,541.22			

Enforcement of packers and stockyards act	1927			440,000.00	370,000.00	364,270.76	70,000.00	5,729.24
	1926	[1] 108,808.10	1,659.45		30,880.38	32,539.83	77,927.72	
	1925	33,713.07			*6.48*	*6.48*	33,719.55	
					400,873.90	396,804.11		
Dairying and livestock experiment station, Mandan, N. Dak	1927–28			25,000.00	5,000.00	4,019.03	20,000.00	980.97
Experiments in dairying and livestock production in western United States	1927			41,610.00	39,500.00	36,254.70	2,110.00	3,245.30
	1926	[1] 1,039.72	2,092.94		862.15	2,955.09	177.57	
	1925	282.61			10.25	10.25	272.36	
					40,372.40	39,220.04		
Collection of seed-grain loans	1927			15,000.00	14,500.00	13,467.63	500.00	1,032.37
	1926	[1] 2,230.87	82.37		787.98	870.35	1,442.89	
	1925	1,007.72					1,007.72	
					15,287.98	14,337.98		
Farmers' seed-grain loans	1922–23				*4,800.00*	*4,800.00*	4,800.00	
	1921–22				*7,218.00*	*7,218.00*	7,218.00	
					12,018.00	*12,018.00*		
Farmers' seed and feed loans, New Mexico	1924–25	791,457.78			*25,000.00*	*25,000.00*	816,457.78	
Third World's Poultry Congress, Ottawa, Canada	1927–28			20,000.00	7,000.00	7,009.67	13,000.00	[6] 9.67
Judgments, Court of Claims, Department of Agriculture	No year.			250.00	250.00	250.00		
Judgments, United States courts, Department of Agriculture	No year.	9,010.20		406.32	9,416.52	9,416.52		
Nitrate plants, Department of Agriculture	No year.	[1] 69,868.75	1,012.49		46,000.00	43,794.92	23,868.75	3,217.57
Payment to John Milton Pew	1926			114.00	114.00	114.00		
Printing and binding publications, "Diseases of the Horse" and "Diseases of Cattle" [36]								
Reimbursement to State of Montana	No year.	26,517.91					26,517.91	
Relief of:								
George H. Cecil	No year.			86.05	86.05	86.05		
Custer Electric Light, Heat, and Power Co	No year.	124.94			124.94	124.94		
John A. Olson	No year.			900.00	900.00	900.00		
Fred V. Plomteaux	No year.	125.00			125.00	125.00		
Henry S. Royce	No year.			3,340.00	3,340.00	3,340.00		
Alexander J. Thompson	No year.			5,658.21	5,658.21	5,658.21		
Ben Wagner	No year.			150.00	150.00	150.00		
Acquisition of lands for protection of watersheds of navigable streams [37]	1927			1,000,000.00	388,118.75	348,870.35	611,881.25	39,248.40
	1926	[1] 680,924.62	5.89		314,794.94	314,800.83	366,129.68	
	1925	451,944.58			451,940.48	451,940.48	4.10	
				—	1,154,854.17	1,115,611.66		

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.

[6] Debit balance.

[36] Account stated on p. 99.

[37] See permanent appropriation following.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
MISCELLANEOUS—continued									
Permanent and indefinite:									
Acquisition of lands for protection of watersheds of navigable streams	No year.	$112,027.13			$15,376.20	$922.85		$96,650.93	$14,453.35
Cooperative agricultural extension work	1927			[38] $5,880,000.00	5,879,183.10	5,879,183.10		816.90	
	1926	916.10						916.10	
	1925	20,395.00					$20,395.00		
					5,879,183.10	5,879,183.10			
Cooperative construction, etc., of roads and trails, national forests	No year.	[39]	$819.41		*1,530.63*	*711.22*		[39]	
Increase of compensation, Department of Agriculture	Certified claims.			14.00	14.00	14.00			
Meat inspection, Bureau of Animal Industry	1927			[40] 4,896,110.00	4,495,089.99	4,457,381.66		401,020.01	37,708.33
	1926	[1] 429,647.17	5,711.08		384,402.28	390,113.36		45,244.89	
	1925	145,528.48			*112.82*	*112.82*	145,641.30		
	1924				*2.93*	*2.93*	2.93		
	Certified claims.			47.11	47.11	47.11			
					4,879,423.63	4,847,426.38			
National Forest Reservation Commission	1927			25,000.00	367.94	367.94		24,632.06	
	1926	24,497.75						24,497.75	
	1925	24,695.54					24,695.54		
					367.94	367.94			
Refund to depositors, excess of deposits, national forests fund	No year.		42,302.87	31,453.09	31,453.09	60,396.91			13,359.05
Special funds—									
Cooperative work, Forest Service	No year.	[1] 304,548.27	198,825.11	1,266,101.11	1,242,361.05	1,333,300.94		328,288.33	107,885.22
Cooperative work, Forest Service, Act Mar. 3, 1925	1927			[41] 241,362.23	140,095.69	125,715.96		101,266.54	14,379.73
Expenses, cotton standards act	No year.	38,822.19	8,152.40	92,614.74	45,000.00	50,510.11		86,436.93	2,642.29
Payments to States and Territories, from the national forests fund	No year.			1,285,523.44	1,285,523.44	1,285,523.44			
Payments to school funds, Arizona and New Mexico, national forests fund	No year.			13,567.25	13,567.25	13,567.25			

Roads and trails for States, national forests fund	No year.	[1] 235, 311. 08	88, 921. 90	514, 209. 38	541, 977. 75	449, 656. 70		207, 542. 71	181, 242. 95
Special deposit accounts			601, 488. 85			*47, 869. 86*			649, 358. 71
		20, 503, 073. 78							
Less repayments of $8,080.07 returned from War Department and $1,875.18 transferred to "Civil service retirement and disability fund"		9, 955. 25							
Total, Department of Agriculture		20, 493, 118. 53	2, 358, 138. 44	160, 477, 152. 67	156, 278, 963. 87	155, 584, 082. 39	2, 417, 135. 44	22, 274, 171. 89	3, 053, 019. 92
DEPARTMENT OF COMMERCE									
OFFICE OF THE SECRETARY									
Salaries	1927			254, 500. 00	254, 294. 48	231, 346. 04		205. 52	22, 948. 44
	1925–26	10, 780. 00	2, 405. 39		7, 256. 32	9, 661. 71		3, 523. 68	
	1925	11, 149. 93					11, 149. 93		
	1922				*13. 54*	*13. 54*	13. 54		
					261, 537. 26	240, 994. 21			
Contingent expenses, Department of Commerce	1927			262, 000. 00	238, 156. 78	218, 318. 16		23, 843. 22	19, 838. 62
	1926	40, 910. 97	10, 215. 29		38, 699. 59	48, 341. 66		2, 211. 38	573. 22
	1925	7, 806. 64	2, 171. 57		*2, 126. 54*	45. 03	9, 933. 18		
	1924				*8. 30*	*8. 30*	8. 30		
					274, 721. 53	266, 696. 55			
Printing and binding, Department of Commerce	1927			[42] 1, 693, 231. 00	1, 250, 992. 56	1, 201, 077. 64		442, 238. 44	49, 914. 92
	1926–27			30, 000. 00	30, 000. 00	30, 000. 00			
	1926	149, 986. 86	24, 224. 90		146, 271. 45	169, 790. 31		3, 715. 41	706. 04
	1925	8, 258. 09	1, 361. 21		8, 258. 09	9, 619. 30			
					1, 435, 522. 10	1, 410, 487. 25			
Rent, Department of Commerce	1927			70, 500. 00	70, 374. 99	63, 708. 30		125. 01	6, 666. 69
	1926	200. 00	6, 116. 71		*533. 38*	5, 583. 33		733. 38	
	1925	200. 04					200. 04		
					69, 841. 61	69, 291. 63			
Special fund: Expenses of sales of Swedish iron ore	No year.	324. 46						324. 46	
Total, Office of Secretary		229, 616. 99	46, 495. 07	2, 310, 231. 00	2, 041, 622. 50	1, 987, 469. 64	21, 304. 99	476, 920. 50	100, 647. 93

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
[38] Includes annual appropriation of $1,300,000 for 1927.
[39] Balance of $20,720.07 and $1,530.63 repayments transferred to accounts as follows:
Forest roads and trails $22, 135. 66
Civil service retirement and disability fund, p. 403 ..... 115. 04
[40] Includes annual appropriation of $1,896,111.00 for 1927.
[41] Includes $4,927.29 deposited in 1926.
[42] Includes $5,000 transferred from "Aircraft in commerce, 1927."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers			✓			
BUREAU OF FOREIGN AND DOMESTIC COMMERCE									
Salaries	1927			$260, 977. 00	$258, 713. 06	$235, 772. 96		$2, 263. 94	$22, 940. 10
	1926	$7, 604. 31	$5, 640. 19		5, 266. 02	10, 906. 21		2, 338. 29	
	1925	921. 78					$921. 78		
					263, 979. 08	246, 679. 17			
Commercial attachés, Department of Commerce	1927			335, 000. 00	334, 555. 36	319, 894. 88		444. 64	14, 660. 48
	1926	12, 308. 24	18, 678. 19		*236. 77*	18, 134. 92		12, 545. 01	306. 50
	1925	19, 007. 90			*4, 630. 67*	*4, 630. 67*	23, 638. 57		
	1924				*28. 76*	*28. 76*	28. 76		
	1923		371. 77	95. 19	*375. 21*	*375. 21*	470. 40		371. 77
	1922				*630. 63*	*630. 63*	630. 63		
	1921 and prior.				*601. 33*	*601. 33*	601. 33		
					328, 051. 99	331, 763. 20			
Compiling foreign trade statistics, Department of Commerce	1927			335, 000. 00	327, 978. 54	303, 511. 97		7, 021. 46	24, 466. 57
	1926	19, 694. 96	1, 732. 02		18, 467. 21	20, 110. 62		1, 227. 75	88. 61
	1925	8, 728. 75					8, 728. 75		
					346, 445. 75	323, 622. 59			
Directory of foreign buyers	1925	310. 85					310. 85		
District and cooperative office service, Department of Commerce	1927			330, 000. 00	325, 536. 94	301, 324. 98		4, 463. 06	24, 211. 96
	1926	5, 268. 31	12, 290. 71		4, 562. 61	16, 735. 27		705. 70	118. 05
	1925	5, 727. 52	2, 017. 86		*2, 231. 78*	*213. 92*	7, 959. 30		
	1924				*1. 74*	*1. 74*	1. 74		
					327, 866. 03	317, 844. 59			
Domestic commerce, Department of Commerce	1927			165, 000. 00	157, 479. 37	146, 230. 79		7, 520. 63	11, 248. 58
	1926	13, 003. 00	3, 414. 82		5, 162. 01	8, 152. 66		7, 840. 99	424. 17
					162, 641. 38	154, 383. 45			
Enforcement of the China trade act	1927			30, 000. 00	23, 545. 21	21, 325. 90		6, 454. 79	2, 219. 31
	1926	6, 170. 43	1, 282. 84		*1, 248. 88*	33. 96		7, 419. 31	
	1925	3, 277. 32			2. 50	2. 50	3, 274. 82		
					22, 298. 83	21, 362. 36			

Export industries, Department of Commerce	1927			620,440.00	589,840.72	562,979.34	30,599.28	26,861.38
	1926	13,714.63	35,421.11		*2,908.20*	32,155.20	16,622.83	357.71
	1925	[2] 5,710.01			30.71	30.71	5,679.30	
					586,963.23	595,165.25		
Export industries, Department of Commerce (transfer to Bureau of Standards): Act Feb. 27, 1925	1926	[3] 391.00	60.99		227.08	288.07	163.92	
Act May 28, 1924	1925	(4)						
Investigation of foreign trade restrictions	1927			35,000.00	34,204.05	32,645.43	795.95	1,558.62
	1926	1,665.54	1,493.78		260.11	1,753.89	1,405.43	
	1925	887.15					887.15	
					34,464.16	34,399.32		
Investigating sources of crude rubber	1925	2,942.80			148.42	148.42	2,794.38	
	1923–24				*3,345.69*	*3,345.69*	3,345.69	
					3,197.27	*3,197.27*		
Lists of foreign buyers	1927			20,000.00	18,995.82	17,774.52	1,004.18	1,221.30
	1926	820.33	161.47		465.73	627.20	354.60	
					19,461.55	18,401.72		
Promoting commerce, Department of Commerce	1927			472,350.00	465,961.71	455,669.00	6,388.29	10,292.71
	1926	4,947.96	10,814.86		*12,237.37*	*4,010.92*	17,185.33	2,588.41
	1925	12,258.96	167.50		*1,129.64*	*962.14*	13,388.60	
	1924				*333.06*	*333.06*	333.06	
	1923		3.00		*540.48*	*537.48*	540.48	
	1922				*247.69*	*247.69*	247.69	
	1921 and prior				*309.44*	*309.44*	309.44	
					451,164.03	449,268.27		
Promoting commerce in the Far East	1927			290,000.00	283,446.80	269,499.11	6,553.20	13,947.69
	1926	20,506.43	11,129.61		3,820.51	14,082.20	16,685.92	867.92
	1925	8,368.82			102.38	102.38	8,266.44	
	1924			3,235.69	3,170.77	3,170.77	64.92	
	1923				*440.31*	*440.31*	440.31	
	1922				*895.62*	*895.62*	895.62	
					289,204.53	285,518.53		
Promoting commerce, South and Central America	1927			333,090.00	324,707.85	311,690.54	8,382.15	13,017.31
	1926	29,029.67	6,889.46		1,225.29	8,053.99	27,804.38	60.76
	1925	2,203.67	218.70		414.63	633.33	1,789.04	
	1924				*336.89*	*336.89*	336.89	
	1923				*255.44*	*255.44*	255.44	
	Certified claims			1,505.02	1,505.02	1,505.02		
					327,260.46	321,290.55		
Raw material investigations	1925	7,294.98			*1.08*	*1.08*	7,296.06	

[2] Includes $116.17 returned from same object under Bureau of Standards.

[3] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.

See note 2.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF FOREIGN AND DOMESTIC COMMERCE—continued									
Transportation and interment of remains of officers and employees, Bureau of Foreign and Domestic Commerce	1927			$1,500.00				$1,500.00	
	1926	$1,500.00						1,500.00	
	1925	1,453.93					$1,453.93		
Transportation of families and effects of officers and employees, Bureau of Foreign and Domestic Commerce	1927			35,000.00	$33,579.32	$32,038.34		1,420.68	$1,540.98
	1926	16,770.58	$915.39		4,393.42	5,244.78		12,377.16	64.03
	1925	231.14			168.03	168.03	63.11		
	1924				*330.12*	*330.12*	330.12		
					37,810.65	37,121.03			
Total, Bureau of Foreign and Domestic Commerce		232,720.97	112,704.27	3,268,192.90	3,194,640.40	3,133,909.75	95,284.60	210,988.87	173,434.92
BUREAU OF CENSUS									
Salaries	1927			993,000.00	982,717.94	878,945.75		10,282.06	103,772.19
	1926	23,675.00	20,705.17		21,266.22	41,949.94		2,408.78	21.45
	1925	2,307.81					2,307.81		
					1,003,984.16	920,895.69			
Census of Agriculture	1925–1927	[3] 163,749.73	9,256.88		157,578.18	144,776.14		6,171.55	22,058.92
	1925–26	[5] 1,480.30	1,030.67		1,002.57	2,033.24		177.73	
					158,580.75	146,809.38			
Census of Agriculture, Bureau of Census (transfer to Department of Agriculture, act May 21, 1920)	1925–26	[6] 65.05			65.05	65.05			
Collecting statistics	1927			931,000.00	805,781.31	764,552.14		125,218.69	41,229.17
	1926–27	[7] 85,000.00			80,225.03	78,762.37		4,774.97	1,462.66
	1926	[8] 44,708.47	47,364.58		44,701.57	92,028.55		6.90	37.60
	1925	5,381.09	1,538.65		*1,541.89*	*3.24*	6,922.98		
	1924				*1.00*	*1.00*	1.00		
	1923				*.35*	*.35*	.35		
	Certified claims.			3.80	3.80	3.80			
					929,168.47	935,342.27			
Expenses of the Fourteenth Census	1920–1922				*.50*	*.50*	.50		

Tabulating machines	1927			50,000.00	37,474.95	34,836.49		12,525.05	2,638.46
	1926	4,072.00	476.42		2,574.47	2,649.52		1,497.53	401.37
	1925	92.04					92.04		
					40,049.42	37,486.01			
Total, Bureau of Census		330,531.49	80,372.37	1,974,003.80	2,131,847.35	2,040,597.90	9,324.68	163,363.26	171,621.82
STEAMBOAT INSPECTION SERVICE									
Salaries, Office of Supervising Inspector General	1927			31,060.00	26,469.98	23,240.08		4,590.02	3,229.90
	1926	4,433.50	927.72		90.37	1,018.09		4,343.13	
	1925	170.93					170.93		
					26,560.35	24,258.17			
Salaries, Steamboat Inspection Service	1927			755,000.00	751,539.77	683,900.18		3,460.23	67,639.59
	1926	10,188.74	597.53		*92.97*	504.56		10,281.71	
	1925	14,176.01					14,176.01		
					751,446.80	684,404.74			
Clerk hire	1927			143,160.00	140,152.66	127,598.53		3,007.34	12,554.13
	1926	2,503.65	944.26		*723.88*	220.38		3,227.53	
	1925	3,181.57					3,181.57		
					139,428.78	127,818.91			
Contingent expenses	1927			133,450.00	121,783.56	113,313.07		11,666.44	8,470.49
	1926	26,698.44	7,171.07		20,654.40	25,892.48		6,044.04	1,932.99
	1925	13,828.26			25.06	25.06	13,803.20		
	1924				*715.98*	*715.98*	715.98		
	1922				*4.92*	*4.92*	4.92		
	1921				*76.85*	*76.85*	76.85		
					141,665.27	138,432.86			
Total, Steamboat Inspection Service		75,181.10	9,640.58	1,062,670.00	1,059,101.20	974,914.68	32,129.46	46,620.44	93,827.10
BUREAU OF NAVIGATION									
Salaries	1927			63,960.00	63,131.63	57,265.96		828.37	5,865.67
	1926	[3] 2,545.00	544.35		2,054.00	2,598.35		491.00	
	1925	14.45					14.45		
					65,185.63	59,864.31			
Salaries, shipping service	1927			37,700.00	33,851.54	32,324.24		3,848.46	1,527.30
	1926	[3] 3,045.00	1,978.51		925.32	2,903.83		2,119.68	
	1925	1,530.78					1,530.78		
					34,776.86	35,228.07			
Admeasurement of vessels	1927			4,500.00	4,369.99	4,127.58		130.01	242.41
	1926	[3] 260.29	45.42		259.79	305.21		.50	
	1925	13.47					13.47		
					4,629.78	4,432.79			

[4] Exclusive of amount transferred to "Civil Service retirement and disability fund," p. 403.
[5] Includes $4.20 returned from same object under Department of Agriculture.
[6] See note 5.
[7] Transferred from 1926 account.
[8] See note 7.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF NAVIGATION—continued									
Contingent expenses, shipping service	1927			$9,980.00	$9,646.79	$8,709.44		$333.21	$937.35
	1926	[3] $447.00	$591.94		288.58	880.52		158.42	
	1925	525.27			4.26	4.26	$521.01		
					9,939.63	9,594.22			
Clerk hire, shipping service	1927			89,040.00	88,114.58	80,490.35		925.42	7,624.23
	1926	[3] 6,840.00	954.74		6,305.38	7,260.12		534.62	
	1925	1,513.80					1,513.80		
					94,419.96	87,750.47			
Enforcement of navigation laws	1927			89,000.00	85,685.16	80,388.60		3,314.84	5,296.56
	1926	[3] 1,159.10	3,698.87		935.14	4,634.01		223.96	
	1925	26.32					26.32		
					86,620.30	85,022.61			
Enforcement of wireless communication laws	1927			335,000.00	245,354.09	211,065.35		89,645.91	34,288.74
	1926	[3] 3,872.30	6,481.35		3,687.64	10,146.76		184.66	22.23
	1925	175.80			7.86	7.86	167.94		
	1924				*7.34*	*7.34*	7.34		
					249,042.25	221,212.63			
Instruments for counting passengers	1925	2.00					2.00		
Preventing overcrowding of passenger vessels	1927			17,920.00	16,409.95	14,945.35		1,510.05	1,464.60
	1926	[3] 1,047.00	481.53		764.20	1,151.50		282.80	94.23
	1925	1,903.29			7.25	7.25	1,896.04		
					17,181.40	16,104.10			
Total, Bureau of Navigation		24,920.87	14,776.71	647,100.00	561,795.81	519,209.20	5,693.15	104,531.91	57,363.32
BUREAU OF STANDARDS									
Salaries	1927			567,320.00	560,772.65	515,930.49		6,547.35	44,842.16
	1926	[3] 8,841.00	12,228.11		8,568.24	20,796.35		272.76	
	1925	3,013.20					3,013.20		
					569,340.89	536,726.84			
Building for power plant, Bureau of Standards	No year			200,000.00	7,000.00	2,116.00		193,000.00	4,884.00

Color standardization	1927			9,000.00	8,574.77	7,729.59	425.23	845.18
	1926	[3] 717.40	82.59		499.14	581.73	218.26	
	1925	200.86					200.86	
					9,073.91	8,311.32		
Equipment	1927			88,000.00	80,637.52	75,024.45	7,362.48	5,613.07
	1926	15,649.67	5,302.25		1,490.47	6,695.90	14,159.20	96.82
	1925	5,970.98	916.92		5,576.58	6,493.50	394.40	
					87,704.57	88,213.85		
General expenses	1927			68,355.00	62,107.22	53,953.19	6,247.78	8,154.03
	1926	10,529.29	4,983.90		7,159.71	12,042.82	3,369.58	100.79
	1925	2,433.07	4,109.70		*3,401.99*	707.71	5,835.06	
	1924 and prior				*20.49*	*20.49*	20.49	
					65,844.45	66,683.23		
Gauge standardization	1927			38,320.00	38,042.21	34,775.94	277.79	3,266.27
	1926	[3] 2,896.20	628.56		2,799.47	3,071.33	96.73	356.70
	1925	853.23					853.23	
					40,841.68	37,847.27		
High-temperature investigations	1927			9,740.00	9,028.36	7,369.69	711.64	1,658.67
	1926	[3] 319.41	242.91		271.31	508.23	48.10	5.99
	1925	12.36					12.36	
					9,299.67	7,877.92		
Improvement and care of grounds	1927			12,000.00	11,717.71	10,532.36	282.29	1,185.35
	1926	335.00	93.52		262.13	349.47	72.87	6.18
	1925	163.00					163.00	
					11,979.84	10,881.83		
Industrial research	1927			174,120.00	166,229.52	152,627.48	7,890.48	13,602.04
	1926	[3] 4,201.88	9,850.70		3,305.55	12,840.04	896.33	316.21
	1925	1,948.01					1,948.01	
	1923				*6.18*	*6.18*	6.18	
					169,528.89	165,461.34		
Investigation of automotive engines	1927			25,000.00	24,260.83	22,179.82	739.17	2,081.01
	1926	[3] 2,812.83	645.78		2,496.89	3,124.01	315.94	18.66
	1925	488.79					488.79	
					26,757.72	25,303.83		
Investigation of clay products	1927			47,000.00	45,318.85	39,593.90	1,681.15	5,724.95
	1926	[3] 2,168.32	698.95		1,381.20	2,080.15	787.12	
	1925	215.43					215.43	
					46,700.05	41,674.05		
Investigation of fire-resisting properties	1927			28,100.00	26,314.32	23,872.64	1,785.68	2,441.68
	1926	[3] 479.22	400.62		324.33	687.70	154.89	37.25
	1925	203.37					203.37	
					26,638.65	24,560.34		

[3] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF STANDARDS—continued									
Investigation of mine scales and cars	1927			$12,800.00	$11,884.97	$11,143.74		$915.03	$741.23
	1926	[3] $1,002.28	$122.80		846.95	949.33		155.33	20.42
	1925	3,070.21			2,703.75	2,703.75	$366.46		
	1923				*3.24*	*3.24*	3.24		
					15,432.43	14,793.58			
Investigation of optical glass	1927			20,520.00	18,241.84	17,269.11		2,278.16	972.73
	1926	[3] 151.00	1,494.25		*162.27*	1,290.10		313.27	41.88
	1925	76.48					76.48		
					18,079.57	18,559.21			
Investigation of public utility standards	1927			100,000.00	94,521.13	87,549.30		5,478.87	6,971.83
	1926	[3] 6,698.11	2,502.80		6,329.35	8,772.37		368.76	59.78
	1925	1,443.06					1,443.06		
	1924				*2.00*	*2.00*	2.00		
					100,848.48	96,319.67			
Investigation of radioactive substances	1927			9,540.00	8,803.36	8,374.79		736.64	428.57
	1926	[3] 623.79	76.60		332.88	109.48		290.91	
	1925	66.34			*1.54*	*1.54*	67.88		
					9,134.70	8,782.73			
Investigation of textiles, etc	1927			35,000.00	34,461.23	32,043.65		538.77	2,417.58
	1926	[3] 1,474.63	1,057.71		919.74	1,977.45		554.89	
	1925	162.18					162.18		
					35,380.97	34,021.10			
Master track scale and test-car depot, Bureau of Standards	1927			50,000.00	5,030.15	135.53		44,969.85	4,894.62
Metallurgical research	1927			43,140.00	40,681.17	38,387.20		2,458.83	2,293.97
	1926	[3] 3,059.91	1,806.87		2,618.54	4,265.89		441.37	159.52
	1925	166.27					166.27		
					43,299.71	42,653.09			
Radio research	1927			49,800.00	45,494.98	43,941.55		4,305.02	1,553.43
	1926	[3] 531.18	1,055.33		493.70	1,549.03		37.48	
	1925	79.66					79.66		
					45,988.68	45,490.58			
Rope investigation	1925	119.05			2.73	2.73	116.32		

Sound investigation	1927			10,580.00	10,147.07	9,522.04		432.93	625.03
	1926	[3] 48.48						48.48	
	1925	52.53					52.53		
					10,147.07	9,522.04			
Standard materials	1927			10,000.00	9,882.16	9,307.36		117.84	574.80
	1926	[3] 259.74	49.16		259.59	308.75		.15	
	1925	25.87					25.87		
					10,141.75	9,616.11			
Standardization of equipment	1927			115,000.00	99,183.83	92,067.20		15,816.17	7,116.63
	1926	[3] 4,967.57	4,294.64		3,820.72	8,059.50		1,146.85	55.86
	1925	297.71			15.07	15.07	282.64		
	1924 and prior.				*9.31*	*9.31*	9.31		
					103,010.31	100,132.46			
Standardizing mechanical appliances	1927			27,800.00	25,414.13	23,804.36		2,385.87	1,609.77
	1926	[3] 2,101.22	521.20		2,014.32	2,535.52		86.90	
	1925	64.40					64.40		
					27,428.45	26,339.88			
Sugar standardization	1927			38,160.00	33,979.76	31,853.67		4,180.24	2,126.09
	1926-27	[3] 14,980.00	8,764.85		14,504.39	21,520.69		475.61	1,748.55
	1926	[3] 253.78	2,337.01		35.51	2,372.52		218.27	
	1925	274.48					274.48		
					48,519.66	55,746.88			
Testing machines	1927			38,000.00	35,731.95	32,270.06		2,268.05	3,461.89
	1926	[3] 119.99	2,132.96		*66.25*	2,005.71		186.24	61.00
	1925	100.18					100.18		
					35,665.70	34,275.77			
Testing miscellaneous materials	1927			44,090.00	40,300.64	37,468.47		3,789.36	2,832.17
	1926	[3] 970.00	2,788.78		813.71	3,602.49		156.29	
	1925	1,006.18					1,006.18		
					41,114.35	41,070.96			
Testing railroad scales, etc.	1927			39,000.00	38,253.99	34,663.15		746.01	3,590.84
	1926	[3] 927.37	3,674.18		722.44	4,340.28		204.93	56.34
	1925	243.17			7.34	7.34	235.83		
	1924				*36.37*	*36.37*	36.37		
	1923 and prior.				*3.26*	*3.26*	3.26		
					38,944.14	38,971.14			
Testing structural materials	1927			230,000.00	208,575.30	197,838.61		21,424.70	10,736.69
	1926	[3] 1,243.98	15,952.44		61.63	15,825.17		1,182.35	188.90
	1925	4,956.54				*14.97*	4,956.54		14.97
	1924				*19.00*	*19.00*	19.00		
	Certified claims.			.97	.97	.97			
					208,618.90	213,630.78			
Total, Bureau of Standards		116,069.86	88,816.09	2,140,385.97	1,867,498.07	1,805,722.06	22,904.52	366,053.24	150,592.10

[3] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
BUREAU OF LIGHTHOUSES									
Salaries, Bureau of Lighthouses	1927			$89,880.00	$88,463.96	$79,853.16		$1,416.04	$8,610.80
	1926	[3] $3,261.17	$2,055.40		1,532.06	3,587.46		1,729.11	
	1925	3,622.09					$3,622.09		
					89,996.02	83,440.62			
Salaries, keepers of lighthouses	1927			1,970,000.00	1,937,367.14	1,873,475.76		32,632.86	63,891.38
	1926	12,816.06	61,365.44		*1,199.79*	60,145.65		14,015.85	20.00
	1925	4,723.89					4,723.89		
					1,936,167.35	1,933,621.41			
Salaries, Lighthouse Service	1927			565,000.00	550,126.11	544,938.13		14,873.89	5,187.98
	1926	[3] 4,836.07	5,219.86		951.91	6,171.77		3,884.16	
	1925	4,184.24					4,184.24		
					551,078.02	551,109.90			
Salaries, lighthouse vessels	1927			2,245,000.00	2,239,354.31	2,187,363.76		5,645.69	51,990.55
	1926	17,348.06	75,278.32		*7,083.78*	67,614.53		24,431.84	580.01
	1925	14,678.79			6.66	6.66	14,672.13		
					2,232,277.19	2,254,984.95			
Retired pay, Lighthouse Service	1927–28			36,000.00	33,048.59	27,460.21		2,951.41	5,588.38
	1927			160,000.00	158,898.49	158,614.55		1,101.51	283.94
	1926	7,297.92	5,029.45		216.99	5,200.89		7,080.93	45.55
	1925	2,083.66					2,083.66		
					192,164.07	191,275.65			
Aids to navigation, Lighthouse Service	No year.	[3] 107,828.86	50,779.77	484,601.00	375,880.81	374,948.27		216,549.05	51,712.31
General expenses, Lighthouse Service	1927–28			5,000.00	5,000.00	5,000.00			
	1927			4,240,000.00	3,873,365.90	3,687,966.18		366,634.10	185,399.72
	1926	[3] 432,786.84	231,914.73		334,420.68	542,892.31		98,366.16	23,443.10
	1925	[9] 28,608.36	1,422.90		*337.32*	838.59	28,945.68		246.99
	1924	11.16			*28.31*	*28.31*	39.47		
	1917				*15.51*	*15.51*	15.51		
	Certified claims.			156.79	156.79	156.79			
					4,212,562.23	4,236,810.05			

General expenses, Lighthouse Service (transfer to Department of Commerce, Bureau of Standards):									
Act Feb. 27, 1925	1926	[3] 714.98	132.67		715.65	848.32		29.33	
Act May 28, 1924	1925	([10])	43.50		[10] *43.50*				
Repairs due to hurricane damages, Lighthouse Service	No year.			182,150.00	97,493.19	75,575.75		84,656.51	23,917.74
Claims for damages by collisions with lighthouse vessels	No year.	124.50						124.50	
Light vessels for general service	No year.	81,118.97						81,118.97	
Vessels for Lighthouse Service	No year.	[8] 537,168.00	7,480.22	350,000.00	324,245.75	317,113.43		562,922.25	14,612.74
Light stations, etc.:									
Staten Island lighthouse depot, N. Y	No year.	29,990.68						29,990.68	
Aids to navigation, Delaware Bay entrance	No year.	373.00	3,167.63		373.00	3,540.63			
Aids to navigation, Chesapeake Bay, Md. and Va	No year.	4,813.87	4,155.87		1,071.68	3,462.67		3,742.19	1,764.88
Cape Charles light vessel, Va	No year.	[3] 9,636.12	861.87		9,518.67	10,380.54	117.45		
Diamond Shoal light vessel, N. C	No year.			3,562.71	3,562.71	3,562.71			
Aids to navigation, Florida coasts	No year.		28.22		*28.22*		28.22		
Sand Island, Ala	No year.				*250.97*	*250.97*	250.97		
Light station, Cleveland, Ohio	No year.			50,000.00				50,000.00	
Detroit River lights, Mich	No year.	8,160.31	4,341.63		7,911.10	9,291.76		219.21	2,987.97
Aids to navigation, Alaska	No year.	9.29					9.29		
Radio installations on lighthouse tenders	No year.	5,630.94	2,211.35		5,630.94	6,210.97			1,631.32
Tender for third lighthouse district	No year.	9,846.17						9,846.17	
Repairing and rebuilding aids to navigation, Atlantic coast	No year.	([11])							
		1,331,704.00							
Less repayment per footnote 10		43.50							
Total, Bureau of Lighthouses		1,331,660.50	455,188.83	10,381,350.50	10,040,355.99	10,053,929.66	58,692.60	1,613,962.11	441,915.16
COAST AND GEODETIC SURVEY									
Salaries	1927			425,000.00	424,795.55	422,654.85		204.45	2,140.70
	1926	1,244.44	2,182.35		*2,208.49*	*21.14*		3,447.93	
	1925	15,541.17					15,541.17		
					422,592.06	422,633.71			
Pay, etc., of officers and men, vessels, Coast Survey	1927			650,000.00	625,439.01	490,880.33		24,560.99	134,558.68
	1926	58,081.13	50,830.22		42,786.73	93,616.95		15,294.45	
	1925	50,882.25					50,882.25		
					668,225.74	584,497.28			

[3] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
[8] Includes $146.72 returned from same object under Bureau of Standards.
[10] Balance of $103.22 and $43.50 repayments returned to same object under Lighthouse Service.
[11] Balance 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
COAST AND GEODETIC SURVEY—contd.									
Pay and allowances, commissioned officers, Coast and Geodetic Survey	1927			$490,000.00	$485,236.66	$431,003.76		$4,763.34	$54,232.90
	1926	$34,603.41	$49,802.56		*8,315.40*	41,487.16		42,918.81	
	1925	42,064.50			132.00	132.00	$41,932.50		
	1922				*1,030.51*	*1,030.51*	1,030.51		
	1921				*404.95*	*404.95*	404.95		
	Certified claims.			355.05	355.05	355.05			
					475,972.85	471,542.51			
Claims for damages, act June 5, 1920, Coast and Geodetic Survey	No year.	46.45			30.50	30.50		15.95	
General expenses	1927			67,100.00	64,639.86	62,492.74		2,460.14	2,147.12
	1926	1,019.93	5,313.55		167.30	5,052.53		852.63	428.32
	1925	1,211.39			73.95	73.95	1,137.44		
					64,881.11	67,619.22			
General expenses (transfer to Department of Commerce, Bureau of Standards, act May 21, 1920)	1926	1,000.00						1,000.00	
	1925	2,000.00			2,000.00	2,000.00			
					2,000.00	2,000.00			
Party expenses	No year.	3,242.08	237.89					3,242.08	237.89
	1927–28			12,300.00	12,300.00	247.86			12,052.14
	1927			[12] 623,458.00	604,241.89	483,244.70		19,216.11	120,997.19
	1926	40,026.87	113,347.60		12,986.43	117,288.60		27,040.44	9,045.43
	1925	[13] 35,034.02			12,925.15	12,837.80	22,108.87		87.35
	1924	[14] 19.44					19.44		
	1923	[14] 2.76					2.76		
	Certified claims.			9.25	9.25	9.25			
					642,462.72	613,628.21			
Party expenses (transfers, act May 21, 1920)—									
To Navy Department	1924	([15])							
To War Department	1927			[16] 112.00				112.00	
	1925	[17] 316.00			316.00	316.00			
					316.00	316.00			

Party expenses (transfer to Bureau of Standards, act May 21, 1920)	1924				*14. 27*	*14. 27*		[16]	
	1923				*2. 76*	*2. 76*		[15]	
					17. 03	*17. 03*			
Repairs of vessels, Coast Survey	1927			81, 000. 00	80, 229. 66	66, 704. 64		770. 34	13, 525. 02
	1926	3, 039. 21	13, 055. 22		2, 252. 50	14, 482. 71		786. 71	825. 01
	1925	1, 007. 44			13. 05	13. 05	994. 39		
					82, 495. 21	81, 200. 40			
		290, 382. 54							
Less repayments per footnotes		17. 03							
Total, Coast and Geodetic Survey		290, 365. 51	234, 769. 39	2, 349, 334. 30	2, 358, 959. 16	2, 243, 450. 80	134, 054. 28	146, 686. 37	350, 277. 75
BUREAU OF FISHERIES									
Salaries	1927			688, 378. 00	655, 850. 14	614, 852. 25		32, 527. 86	40, 997. 89
	1926	[3] 47, 450. 00	15, 734. 53		26, 746. 17	42, 480. 70		20, 703. 83	
	1925	35, 789. 83			*14. 30*	*14. 30*	35, 804. 13		
					682, 582. 01	657, 318. 65			
Miscellaneous expenses	1927–28			10, 000. 00	2, 000. 00	41. 61		8, 000. 00	1, 958. 39
	1927			630, 875. 00	518, 273. 58	497, 552. 11		112, 601. 42	20, 721. 47
	1926–27	35, 000. 00			32, 123. 03	32, 020. 74		2, 876. 97	102. 29
	1926	78, 664. 29	6, 524. 95		77, 175. 50	83, 506. 81		1, 488. 79	193. 64
	1925	208. 37	8. 08		*667. 25*	*803. 87*	875. 62		144. 70
	1924–25	3, 336. 48	1, 807. 62		*686. 11*	1, 121. 51	4, 022. 59		
	1924				*19. 15*	*19. 15*	19. 15		
	1923				*31. 92*	*31. 92*	31. 92		
	1922 and prior.				*39. 27*	*39. 27*	39. 27		
	Certified claims.			16. 99	16. 99	16. 99			
					628, 145. 40	613, 365. 56			
Fish cultural station, Colorado	1927			[18] 30, 000. 00	5, 000. 00	2, 352. 36		25, 000. 00	2, 647. 64
Fish-rescue station, Mississippi River	1925	86. 80	27. 33		*27. 33*		114. 13		
Upper Mississippi River fish refuge	No year.	14, 999. 37	4, 001. 67		7, 589. 56	10, 907. 00		7, 409. 81	684. 23
	1927			25, 000. 00	273. 32			24, 726. 68	273. 32
					7, 862. 88	10, 907. 00			
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						3, 814. 91	
Pay, officers and crew of vessels, Alaska fisheries service	1927			[19]					
	1926	3, 191. 84	2, 847. 33		1, 223. 17	4, 070. 50		1, 968. 67	
	1925	5, 073. 16					5, 073. 16		
					1, 223. 17	4, 070. 50			

[3] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
[12] Exclusive of $112 transferred to same object under War Department.
[13] Includes $184 returned from same object under War Department.
[14] Returned from same object under Bureau of Standards and Navy.
[15] Balance returned to same object under Coast and Geodetic Survey.
[16] See note 12.
[17] See note 13.
[18] Includes $10,000 transferred from "Power vessel for Alaska fisheries, 1927."
[19] Provided for under "Salaries, Bureau of Fisheries, 1927."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926 — On books of Treasury	Funds available in 1927: Balances June 30, 1926 — To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927 — On books of Treasury	Balances June 30, 1927 — To credit of disbursing officers
BUREAU OF FISHERIES—continued									
Fisheries of Alaska	1924–25	$5, 114. 25	$78. 04		$1, 722. 11	$1, 800. 15	$3, 392. 14		
Power vessel for Alaska fisheries	1927			[20] $40, 000. 00	21, 000. 00	11, 203. 41		$19, 000. 00	$9, 796. 59
Protecting seal and salmon fisheries of Alaska	1927–28			100, 000. 00				100, 000. 00	
	1927			240, 000. 00	209, 025. 94	178, 208. 87		30, 974. 06	30, 817. 07
	1926–27	100, 000. 00			95, 515. 53	91, 682. 77		4, 484. 47	3, 832. 76
	1926	[3] 23, 396. 33	25, 610. 07		8, 355. 64	32, 192. 82		15, 040. 69	1, 772. 89
	1925	222. 37	14. 53		3. 12	17. 65	219. 25		
	1924–25	1, 730. 45			1, 019. 32	1, 019. 32	711. 13		
	Certified claims.			143. 25	143. 25	143. 25			
					314, 062. 80	303, 264. 68			
Fish hatcheries:									
Duluth, Minn	No year.	192. 02						192. 02	
Nashua, N. H	1926–27	18, 000. 00	5, 050. 98		17, 994. 14	23, 045. 12		5. 86	
Rhode Island	No year.	20, 882. 54						20, 882. 54	
San Marcos, Tex	No year.	1, 972. 28			999. 00	801. 71		973. 28	197. 29
Wyoming	No year.	373. 20						373. 20	
Total, Bureau of Fisheries		402, 524. 35	61, 801. 68	1, 764, 413. 24	1, 680, 467. 65	1, 628, 129. 14	50, 302. 49	436, 167. 47	114, 140. 17
PATENT OFFICE									
(By Executive order of Mar. 17, 1925, the Patent Office with available balances and appropriations was transferred to the Department of Commerce under date of Apr. 1, 1925. For additional transactions under the Department of the Interior, see p. 135)									
Salaries	1927			2, 418, 500. 00	2, 416, 064. 46	2, 217, 863. 34		2, 435. 54	198, 201. 12
	1926	31, 680. 50	86, 814. 70		10, 090. 17	96, 904. 87		21, 590. 33	
	1925	30, 322. 93					30, 322. 93		
	1924				*33. 11*	*33. 11*	33. 11		
	1923	[21] 32. 50					32. 50		
					2, 426, 121. 52	2, 314, 735. 10			
Additional employees, Patent Office	1927			25, 000. 00	24, 932. 20	24, 809. 69		67. 80	122. 51
	1926	25, 225. 00	1, 354. 07		2, 420. 19	3, 774. 26		22, 804. 81	
	1924–25	[22] 718. 40					718. 40		
					27, 352. 39	28, 583. 95			

Contingent expenses, Patent Office	1926	2,689.25	498.06		2,549.94	2,893.46	139.31	154.54
	1925	94.16	7.46		*7.46*	101.62		
					2,542.48	2,893.46		
Disposition of Patent Office models	1925–26	6,500.00	21.12		287.65	308.77	6,212.35	
Furniture and filing cases	1927			20,000.00	19,165.69	17,189.63	834.31	1,976.06
	1926	5,000.00	191.41		4,953.09	5,144.50	46.91	
	1925	659.32				659.32		
					24,118.78	22,334.13		
Photolithographing	1927			230,000.00	205,468.14	198,329.82	24,531.86	7,138.32
	1926	24,978.43	5,756.20		15,771.61	19,752.81	9,206.82	1,775.00
	1925	449.94			*3,242.50*	*3,242.50*	3,692.44	
					217,997.25	214,840.13		
Printing and binding, Patent Office	1926		34,265.41	375,000.00	374,816.00	407,214.47	184.00	1,866.94
	1925	3,325.09	64.30		*58.72*	5.58	3,383.81	
					374,757.28	407,220.05		
Public search room, Patent Office	1927			20,000.00	19,195.00	17,450.81	805.00	1,744.19
Public use of inventions and defending suits	1927			800.00	675.69	544.86	124.31	130.83
	1926	402.97	7.11		321.93	329.04	81.04	
	1925	409.88					409.88	
					997.62	873.90		
Scientific library	1927			8,000.00	7,655.23	5,611.40	344.77	2,043.83
	1926	2,000.00	617.43		1,601.79	1,943.78	398.21	275.44
	1925	502.36	96.98		13.48	110.46	488.88	
					9,270.50	7,665.64		
Stationery, Patent Office	1926	2,240.06	262.55		1,119.46	1,382.01	1,120.60	
	1925	147.17					147.17	
					1,119.46	1,382.01		
Total, Patent Office		137,377.96	129,956.80	3,097,300.00	3,103,759.93	3,018,287.95	39,990.06	90,927.97	215,428.78
BUREAU OF MINES								
(By Executive Order of June 4, 1925, the Bureau of Mines, under the Department of the Interior, with unexpended 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. 136)								
Care, etc., of buildings and grounds, Pittsburgh, Pa.	1927			64,320.00	63,373.53	60,621.12	946.47	2,752.41
	1926	[3] 1,072.21	2,124.80		1,009.24	3,111.94	62.97	22.10
	1925	504.40					504.40	
					64,382.77	63,733.06		

[3] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
[20] See note 18.
[21] Transferred from "Salaries, Patent Office, 1923," Department of the Interior.
[22] Includes $7.55 transferred from "Additional employees, Patent Office, 1924–25," Department of the Interior.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF MINES—continued									
Contingent expenses, Bureau of Mines	1926	$1,000.00	$259.49		$904.83	$1,120.94		$95.17	$43.38
Enforcement of the act to regulate explosives	No year.	9.63						9.63	
Enforcement of mineral leases	1925	4,932.40					$4,932.40		
Expenses, mining experiment stations	1927			$173,000.00	169,551.95	162,528.79		3,448.05	7,023.16
	1926	[3] 1,679.82	12,916.90		595.92	13,230.40		1,083.90	282.42
	1925	1,116.52					1,116.52		
					171,052.70	175,759.19			
General expenses	1927			84,680.00	81,196.10	73,699.04		3,483.90	7,497.06
	1926	[3] 2,979.93	4,152.07		1,506.05	4,748.88		1,473.88	909.24
	1925	2,297.55			*44.34*	*44.34*	2,341.89		
					82,657.81	78,403.58			
Helium conservation, production and exploitation, Bureau of Mines:									
Act Apr. 29, 1926	1927			[23] 325,000.00	265,739.03	243,399.13		59,260.97	22,339.90
Act. Mar. 4, 1925	1926	[3] 48,183.33	23,837.42		34,172.09	57,988.97		14,011.24	20.54
Helium investigations, Bureau of Mines	1927			75,000.00	73,478.80	68,352.20		1,521.20	5,126.60
Helium production and conservation, Bureau of Mines	1927–28			1,063,000.00	6,000.00	118.18		1,057,000.00	5,881.82
Helium reserve, Bureau of Mines	1926	80,000.00			80,000.00	80,000.00			
Investigating mine accidents	1927			403,500.00	391,171.06	380,356.20		12,328.94	10,814.86
	1926	[3] 10,742.21	10,124.03		9,744.09	19,319.11		998.12	549.01
	1925	[24] 2,546.97	481.15		*462.41*	18.74	3,009.38		
	Certified claims.			15.00	15.00	15.00			
					400,467.74	399,709.05			
Investigating potash deposits, Bureau of Mines	1927			[25] 92,500.00	37,709.49	34,215.96		54,790.51	3,493.53
Investigating potash deposits, Bureau of Mines (transfer to Department of the Interior, act July 3, 1926)	1927			[26] 7,500.00	5,402.40	5,402.40		2,097.60	
Investigations, lignite coals and peat	No year.	14.42						14.42	

Maintenance and operation, fuel yards, District of Columbia	1926–27	[27] 552, 554. 65			163, 849. 79	157, 358. 15	388, 704. 86	6, 491. 64
	1925–26	([28])	2, 721. 85		[28] *1. 00*	2, 720. 85		
	1924–25	([29])						
					163, 848. 79	160, 079. 00		
Mineral mining investigations	1927			148, 660. 00	143, 605. 82	135, 337. 92	5, 054. 18	8, 267. 90
	1926	[3] 2, 105. 52	7, 242. 60		1, 710. 99	8, 608. 89	394. 53	344. 70
	1925	[30] 2, 505. 43					2, 505. 43	
					145, 316. 81	143, 946. 81		
Mineral mining investigations (transfer to Department of Commerce, Bureau of Standards, act May 28, 1924)	1925	([31])						
Mineral resources	1927			123, 000. 00	121, 115. 17	112, 169. 20	1, 884. 83	8, 945. 97
	1926	[3] 1, 368. 30	5, 111. 50		639. 86	5, 653. 36	728. 44	98. 00
					121, 755. 03	117, 822. 56		
Mining investigations in Alaska	1927			10, 860. 00	10, 565. 69	10, 359. 78	294. 31	205. 91
	1926	[3] 739. 74	430. 50		650. 75	1, 081. 25	88. 99	
	1925	759. 66					759. 66	
					11, 216. 44	11, 441. 03		
Oil shale investigations	1927			89, 000. 00	88, 620. 98	88. 247. 40	379. 02	373. 58
	1925–26	[3] 25, 733. 01	5, 647. 39		24, 683. 93	29, 986. 38	1, 049. 08	344. 94
					113, 304. 91	118, 233. 78		
Oil, gas, and oil shale investigations Bureau of Mines	1927			211, 000. 00	207, 628. 18	201, 530. 38	3, 371. 82	6, 097. 80
Oil, gas, and oil shale investigations and leasing	1926	[3] 8, 757. 57	11, 655. 41		6, 099. 03	17, 059. 17	2, 658. 54	695. 27
	1925	[32] 68, 236. 74			*53. 13*	*53. 13*	68, 289. 87	
	1924	[33] 43. 46					43. 46	
					6, 045. 90	17, 006. 04		
Operating mine rescue cars and stations, Bureau of Mines	1927			277, 380. 00	268, 914. 07	262, 416. 38	8, 465. 93	6, 497. 69
	1926	[3] 22, 787. 96	5, 245. 23		21, 001. 97	25, 904. 94	1, 785. 99	342. 26
	1925	[34] 2, 201. 88			233. 24	233. 24	1, 968. 64	
					290, 149. 28	288, 554. 56		
Printing and binding, Bureau of Mines	1926	35, 870. 00	5, 526. 32		33, 557. 09	36, 218. 39	2, 312. 91	2, 865. 02
	1925	3, 769. 85	1, 296. 21		3, 769. 85	5, 066. 06		
					37, 326. 94	41, 284. 45		

[3] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
[25] Transferred from accounts as follows:
Air Service, Army, 1927 ..... $137, 500
Aviation, Navy, 1927 ..... 187, 500
[26] Includes $9.34 transferred from "Investigating mine accidents, 1925," Department of the Interior.
[25] Exclusive of $7,500 transferred to same object under Department of the Interior.
[26] See note 25.
[27] Includes $514,235.75 transferred from 1925–26 account and $38,546.23 from 1924–25 account and excludes $227.33 transferred to "Civil service retirement and disability fund," p. 403.
[28] Balance of $514,234.75 and $1 repayments transferred to 1926–27 account.
[29] Balance transferred to 1926–27 account.
[30] Includes $333.78 returned from same object under Bureau of Standards and $56.34 transferred from "Mineral mining investigations, 1925," Department of the Interior.
[31] See note 30.
[32] Includes $20 transferred from "Oil, gas, and oil shale investigations and leasing, 1925," Department of the Interior.
[33] Transferred from "Oil, gas, and oil shale investigations and leasing, 1924," Department of the Interior.
[34] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF MINES—continued									
Purchase and equipment of mine rescue cars	1925	$67. 14					$67. 14		
Stationery, Bureau of Mines	1926	2, 053. 08	$805. 23		$2, 043. 09	$2, 835. 76		$9. 99	$12. 56
Testing fuel	1927			$154, 000. 00	148, 707. 07	143, 528. 66		5, 292. 93	5, 178. 41
	1926	[a] 6, 449. 72	2, 613. 44		5, 009. 07	6, 852. 07		1, 440. 65	770. 44
	1925	[35] 1, 541. 65			25. 06	25. 06	1, 516. 59		
					155, 784. 29	150, 405. 79			
Less repayments per footnote 28		894, 624. 75 1. 00							
Total, Bureau of Mines		894, 623. 75	102, 191. 54	3, 302, 415. 00	2, 473, 439. 40	2, 461, 342. 82	87, 055. 38	1, 636, 543. 97	114, 288. 12
AIRCRAFT IN COMMERCE									
Aircraft in commerce	1927–28			168, 000. 00	100, 000. 00	43, 964. 04		68, 000. 00	56, 035. 96
	1927			[36] 245, 000. 00	198, 451. 98	179, 641. 96		46, 548. 02	18, 810. 02
					298, 451. 98	223, 606. 00			
Air navigation facilities	1927–28			450, 000. 00	63, 414. 84	44, 388. 36		386, 585. 16	19, 026. 48
	1927			300, 000. 00	233, 993. 48	221, 660. 07		66, 006. 52	12, 333. 41
					297, 408. 32	266, 048. 43			
Total, Aircraft in Commerce				1, 163, 000. 00	595, 860. 30	489, 654. 43		567, 139. 70	106, 205. 87
COMMERCE, MISCELLANEOUS									
Claims for damages, act of Dec. 28, 1922, Department of Commerce	No year.			1, 000. 00	1, 000. 00	1, 000. 00			
Increase of compensation, Department of Commerce	1924				*84. 67*	*84. 67*	84. 67		
Judgments, United States courts, Department of Commerce	No year.			8, 109. 60	8, 109. 60	8, 109. 60			
Relief of:									
Walter B. Avery	No year.			1, 493. 00	1, 493. 00	1, 493. 00			
Fred S. Gichner	No year.			550. 00	550. 00	550. 00			
John E. Luby	No year.	85. 00			85. 00	85. 00			
Pacific Steamship Co	No year.			3, 406. 45	3, 406. 45	3, 406. 45			
Permanent and indefinite:									
Increase of compensation, Department of Commerce	1922				*3. 34*	*3. 34*	3. 34		
	1919				*20. 00*	*20. 00*	20. 00		
					23. 34	*23. 34*			

Refunding penalties or charges erroneously exacted	No year.			1, 092. 46	1, 092. 46	1, 092. 46			
Refunding moneys erroneously received and covered into the Treasury	No year.			653. 00	653. 00	653. 00			
Special deposit accounts			473, 492. 06			9, 811. 68			463, 680. 38
Total, Commerce, Miscellaneous		85. 00	473, 492. 06	16, 304. 51	16, 281. 50	26, 093. 18	108. 01		463, 680. 38
Total, Department of Commerce		4, 065, 678. 35	1, 810, 505. 39	33, 476, 701. 22	31, 125, 629. 24	30, 382, 711. 21	556, 844. 22	5, 859, 906. 11	2, 553, 423. 42
DEPARTMENT OF THE INTERIOR									
OFFICE OF THE SECRETARY									
Salaries	1927			453, 000. 00	446, 419. 64	446, 419. 64		6, 580. 36	
	1925–26	[1] 7, 668. 77	205. 63		*205. 63*			7, 874. 40	
	1925	6, 148. 49					6, 148. 49		
	1920				*3. 75*	*3. 75*	3. 75		
					446, 210. 26	446, 415. 89			
Increase of compensation, Department of the Interior	1924				*. 67*	*. 67*	. 67		
	1923				*5. 33*	*5. 33*	5. 33		
					6. 00	*6. 00*			
Adjustment and payment of mineral claims, act Mar. 2, 1919	No year.	1, 060, 132. 68	191. 76		93, 062. 08	93, 253. 84		967, 070. 60	
Contingent expenses, Department of the Interior	1927	[2] 100. 00		[3] 186, 400. 00	143, 409. 81	143, 409. 81		43, 090. 19	
	1926	4, 698. 71	4, 813. 01		4, 496. 33	9, 309. 34		202. 38	
	1925	1, 068. 59			*9. 45*	*9. 45*	1, 078. 04		
					147, 896. 69	152, 709. 70			
Conference on education, etc., Honolulu, Hawaii, 1927	Dec. 31, 1927			20, 000. 00	12, 444. 50	12, 444. 50		7, 555. 50	

[a] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
[b] Includes $43.74 transferred from "Testing fuel, 1925," Department of the Interior.
[c] Exclusive of $5,000 transferred to "Printing and binding, Department of Commerce, 1927."
[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
[2] Transferred from "Geological Survey, 1926–27."
[3] Includes $79,400 transferred from the following 1927 appropriations:

Indian schools: Support	$35, 500
Support and civilization of Indians	1, 000
General expenses, Indian Service	500
Purchase and transportation of Indian supplies	1, 000
Surveying public lands	3, 500
Protecting public lands, timber, etc	2, 000
Contingent expenses of land offices	3, 500
Geological Survey	5, 400
Freedmen's Hospital	1, 000
St. Elizabeths Hospital	3, 000
Roads and trails, National Parks	400
Carlsbad Cave National Monument	50
Protection of National monuments	75
Crater Lake National Park	75

[3] Includes $79,400 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	200
Lassen Volcanic National Park	75
Mesa Verde National Park	180
Mount McKinley National Park	75
Mount Ranier National Park	300
Platt National Park	100
Rocky Mountain National Park	300
Sequoia National Park	400
Wind Cave National Park	75
Yellowstone National Park	775
Yosemite National Park	850
Zion National Park	100
Reclamation fund	18, 000

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
OFFICE OF THE SECRETARY—continued									
Expenses of inspectors, Department of the Interior[1]	1927			$8,000.00	$4,979.31	$4,179.31		$3,020.69	$800.00
	1926	$6,831.19	$215.36		571.38	786.74		6,259.81	
	1925	7,311.50					$7,311.50		
					5,550.69	4,966.05			
Expenses of special inspectors, Department of the Interior	1923				*484.00*	*484.00*	484.00		
Printing and binding, Department of the Interior	1927			235,000.00	133,896.73	133,896.73		101,103.27	
	1926–27			3,000.00	2,723.64	2,723.64		276.36	
	1926	101,630.00	11,103.34		70,719.54	81,822.88		30,910.46	
	1925	15,090.18	4,774.71		14,900.45	19,675.16	189.73		
					222,240.36	238,118.41			
Stationery, Department of the Interior	1927			[4]					
	1926	8,675.26	11,967.68		3,796.81	15,764.49		4,878.45	
	1925	2,143.65			18.42	18.42	2,125.23		
					3,815.23	15,782.91			
Total, Office of the Secretary		1,221,499.02	33,271.49	905,400.00	930,729.81	963,201.30	17,346.74	1,178,822.47	800.00
GENERAL LAND OFFICE[5]									
Salaries	1927			700,000.00	694,542.23	694,542.23		5,457.77	
	1926	96,100.00	1,372.52		*1,320.52*	52.00		97,420.52	
	1925	103,806.05					103,806.05		
					693,221.71	694,594.23			
Expenses of inspectors, General Land Office	1927			2,000.00	1,149.49	1,149.49		850.51	
	1926	1,590.44	147.26		*57.38*	89.88		1,647.82	
	1925	3,879.32					3,879.32		
					1,092.11	1,239.37			
Filing system, General Land Office	1925	2.31					2.31		
Maps of the United States	1927			[6] 8,412.31	5,398.07	5,398.07		3,014.24	
	1926		188.49			188.49			
	1925	[7] 1,174.50					1,174.50		
	1924	[8] 188.49					188.49		
					5,398.07	5,586.56			

Maps of the United States (transfer to Geological Survey, act May 21, 1920)	1927			[9] 6, 587. 69			6, 587. 69	
	1926	10, 856. 68					10, 856. 68	
	1925	[10] 14, 175. 00			14, 175. 00	14, 175. 00		
	1924		188. 49		*188. 49*		(11)	
					13, 986. 51	14, 175. 00		
Reproducing plats of surveys, General Land Office	1927			7, 000. 00	3, 810. 25	3, 810. 25	3, 189. 75	
	1926	4, 105. 00	124. 03		4, 100. 97	4, 225. 00	4. 03	
					7, 911. 22	8, 035. 25		
State and Territorial maps	1927			1, 300. 00	120. 40	120. 40	1, 179. 60	
	1926	760. 00					760. 00	
	1925	1, 080. 00					1, 080. 00	
					120. 40	120. 40		
Salaries and commissions of registers	1927			110, 000. 00	108, 234. 91	107, 657. 50	1, 765. 09	577. 41
Salaries and commissions of registers and receivers	1927			(12)				
	1926	65, 804. 99	831. 83		*2, 161. 95*	*1, 330. 12*	67, 966. 94	
	1925	30, 684. 88			*10. 09*	*10. 09*	30, 694. 97	
	1924				*9. 00*	*9. 00*	9. 00	
					2, 181. 04	*1, 349. 21*		
Salaries and expenses, offices of surveyors general	1925	13, 904. 80					13, 904. 80	
Claims of certain settlers in Sherman County, Oreg	No year.	9, 214. 00					9, 214. 00	
Contingent expenses of land offices	1927			[13] 246, 500. 00	241, 658. 99	239, 598. 91	4, 841. 01	2, 060. 08
	1926	87, 372. 28	3, 385. 21		920. 72	4, 305. 93	86, 451. 56	
	1925	68, 420. 14			781. 38	781. 38	67, 638. 76	
	1924			9. 00	9. 00	9. 00		
					243, 370. 09	244, 695. 22		
Expenses of hearings in land entries	1927			15, 000. 00	14, 306. 15	9, 537. 68	693. 85	4, 768. 47
	1926	3, 677. 87	3, 285. 38		*2, 110. 71*	1, 174. 67	5, 788. 58	
	1925	3, 357. 64			68. 92	68. 92	3, 288. 72	
					12, 264. 36	10, 781. 27		
Opening Indian reservations (reimbursable)	1927			1, 000. 00			1, 000. 00	
	1926	475. 00	55. 37		*63. 38*	*8. 01*	538. 38	
	1925	741. 97			*313. 08*	*313. 08*	1, 055. 05	
	1924				*508. 67*	*508. 67*	508. 67	
	1923				*1, 472. 31*	*1, 472. 31*	1, 472. 31	
					2, 357. 44	*2, 302. 07*		

[4] Provided for under "Contingent expenses, Department of the Interior, 1927."
[5] Includes chapter heretofore stated as "Public land service."
[6] Exclusive of $6,587.69 transferred to "Geological Survey, 1927."
[7] Includes $259.84 returned from same object under Geological Survey.
[8] Returned from same object under Geological Survey.
[9] See note 6.
[10] See note 7.
[11] See note 8.
[12] Provided for under "Salaries and commissions of registers, 1927."
[13] Exclusive of $3,500 transferred to "Contingent expenses, Department of the Interior, 1927."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
GENERAL LAND OFFICE—continued									
Protecting public lands, timber, etc.	1927			[14] $428,000.00	$411,853.77	$383,011.36		$16,146.23	$28,842.41
	1926	$9,951.07	$12,436.55		8,198.51	20,635.06		1,752.56	
	1925	52,049.14			401.71	401.71	$51,647.43		
	1924				*49.91*	*49.91*	49.91		
					420,404.08	403,998.22			
Restoration of lands in forest reserves	1927			1,000.00	198.01	198.01		801.99	
	1926	1,800.00	39.95		94.37	134.32		1,705.63	
	1925	1,458.39					1,458.39		
					292.38	332.33			
Surveying the public lands	1927			[15] 786,500.00	770,959.69	703,048.53		15,540.31	67,911.16
	1926	3,119.23	71,924.25		*10,647.59*	61,276.66		13,766.82	
	1925	13,298.62			6,989.80	6,989.80	6,308.82		
	1924				*2.00*	*2.00*	2.00		
	1922				*168.15*	*168.15*	168.15		
	1921				*256.86*	*256.86*	256.86		
	1920				*4.50*	*4.50*	4.50		
	1919 and prior.				*271.77*	*271.77*	271.77		
	Certified claims.			1,170.00	1,170.00	1,170.00			
					767,768.62	771,781.71			
Surveying the public lands (transfer to War, act May 21, 1920)	1927			[16] 20,000.00	7,049.40	7,049.40		12,950.60	
	1925	[1] 52.51			52.51	52.51			
					7,101.91	7,101.91			
Surveying public lands in Alaska	No year.	2.91						2.91	
Permanent and indefinite:									
Payments to certain counties of Oregon and Washington in lieu of accrued taxes, 1916–1926, against Oregon and California land-grant lands	No year.			6,102,853.49	6,102,853.49	6,102,853.49			
Repayment for lands erroneously sold	No year.			34,554.88	34,554.88	34,554.88			
Surveying within land grants (reimbursable)	No year.	76,413.32	9,046.82	6,336.28	3,391.52	8,225.93		79,358.08	4,212.41

Special funds—									
Deposits by individuals for surveying public lands	No year.	791, 621. 12	9, 116. 79	37, 389. 88	25, 181. 07	28, 638. 51		803, 829. 93	5, 659. 35
Coos Bay wagon road grant fund	No year.	993, 292. 50		114, 845. 39				1, 108, 137. 89	
The Oregon and California land-grant fund	No year.	330, 705. 12		612, 219. 78	240. 05	240. 05		942, 684. 85	
Payments to States from receipts under mineral leasing act	No year.	3, 175, 946. 96		2, 496, 581. 96	3, 172, 282. 53	3, 172, 282. 53		2, 500, 246. 39	
Payment to Oklahoma from royalties oil and gas, south half of Red River	No year.			341, 880. 95	303, 004. 79	303, 004. 79		38, 876. 16	
Proceeds sale of town lots, Hot Springs Reservation	No year.	20, 091. 91		4, 300. 00				24, 391. 91	
Proceeds sale of town lots, Lawton, Okla	No year.	37. 65						37. 65	
Proceeds of town sites for schools and other improvements, Alaska	No year.	201. 09						201. 09	
Proceeds of certain public lands in township 8 north, Nebraska	No year.	769. 15						769. 15	
3 per cent fund of net proceeds of sales of public lands in—									
Alabama	No year.			152. 66	152. 66	152. 66			
5 per cent fund of net proceeds of sales of public lands in—									
Arizona	No year.			975. 44	975. 44	975. 44			
Arkansas	No year.			2, 265. 25	2, 265. 25	2, 265. 25			
California	No year.			3, 967. 16	3, 967. 16	3, 967. 16			
Idaho	No year.			764. 23	764. 23	764. 23			
Michigan	No year.			104. 45	104. 45	104. 45			
Minnesota	No year.			77. 77	77. 77	77. 77			
Montana	No year.			1, 550. 38	1, 550. 38	1, 550. 38			
Nebraska	No year.			51. 92	51. 92	51. 92			
Nevada	No year.			287. 48	287. 48	287. 48			
New Mexico	No year.			333. 36	333. 36	333. 36			
Oklahoma	No year.			205. 62	205. 62	205. 62			
South Dakota	No year.			164. 16	164. 16	164. 16			
Washington	No year.			877. 69	877. 69	877. 69			
Wyoming	No year.			876. 32	876. 32	876. 32			
5 per cent fund of net proceeds of sales of agricultural lands in Colorado	No year.			387. 90	387. 90	387. 90			
Trust funds—									
Completing surveys within railroad land grants	No year.	23, 596. 94			6, 336. 26	6, 336. 26		17, 260. 68	
Outstanding liabilities, lands	No year.	125, 815. 09		15, 332. 43	472. 81	472. 81		140, 674. 71	
Unearned moneys, lands	No year.	786. 29		180. 80	737. 70	737. 70		229. 39	
		6, 142, 380. 37							
Less repayments per footnote		188. 49							
Total, General Land Office [5]		6, 142, 191. 88	112, 142. 94	12, 113, 996. 63	11, 938, 724. 78	11, 936, 836. 43	288, 870. 78	6, 028, 592. 95	114, 031. 29

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
[5] Including chapter heretofore stated as "Public land service."
[14] Exclusive of $2,000 transferred to "Contingent expenses, Department of the Interior, 1927."
[15] Exclusive of $3,500 transferred to "Contingent expenses, Department of the Interior, 1927," and $20,000 transferred to same object under War Department.
[16] See note 15.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF PENSIONS									
Salaries, Pension Office	1927			$1,335,000.00	$1,272,853.36	$1,272,853.36		$62,146.64	
	1926	$12,150.00	$1,266.50		*1,125.45*	141.05		13,275.45	
	1925	28,543.44			6.24	6.24	$28,537.20		
					1,271,734.15	1,273,000.65			
Investigation of pension cases, Pension Office	1927			95,000.00	86,748.34	86,748.34		8,251.66	
	1926	2,000.00	5,913.91		1,556.02	7,469.93		443.98	
	1925	697.02					697.02		
					88,304.36	94,218.27			
Miscellaneous expenses, Pension Office	1927			15,000.00	12,054.99	12,054.99		2,945.01	
	1926	9,500.00	651.92		9,474.48	10,126.40		25.52	
	1925	58.40					58.40		
					21,529.47	22,181.39			
Salaries and expenses, employees' retirement act, Bureau of Pensions	1927			76,000.00	75,674.80	75,674.80		325.20	
	1926	[1] 6,887.51			565.21	565.21		6,322.30	
	1925	3,009.98					3,009.98		
					76,240.01	76,240.01			
Army Pensions	1927–28			36,400,000.00	36,400,000.00	36,400,000.00			
	1927			[17]184,000,000.00	183,994,098.18	183,994,098.01		5,901.82	$0.17
	1926	560.50			*24,045.63*	*24,045.63*		24,606.13	
	1925	5,459,753.38			*2,721.96*	*2,721.96*	5,462,475.34		
	1924				*1,701.29*	*1,701.29*	1,701.29		
	1924 and prior.				*5,609.15*	*5,609.15*	5,609.15		
	1923				*480.00*	*480.00*	480.00		
	1922				*180.00*	*180.00*	180.00		
	Certified claims.			127.50	127.50	127.50			
					220,359,487.65	220,359,487.48			
Navy pensions	1927–28			1,600,000.00	1,600,000.00	1,600,000.00			
	1927	[18] 10,255.38		[19] 7,989,744.62	7,999,766.75	7,999,766.65		233.25	.10
	1926				*2,047.33*	*2,047.33*		2,047.33	
	1925	37,459.69			*3.40*	*3.40*	37,463.09		
	1924				*462.40*	*462.40*	462.40		
					9,597,253.62	9,597,253.52			

Fees of examining surgeons, pensions	1927–28			450,000.00	160,026.60	95,655.46		289,973.40	64,371.14
	1927 and prior.			400,000.00	399,978.40	399,978.40		21.60	
	1926	42,401.77			39,300.68	39,300.68		3,101.09	
	1925	219.00			18.00	18.00	201.00		
					599,323.68	534,952.54			
Permanent and indefinite:									
Trust fund—									
Civil service retirement and disability fund [20]	No year.	[21] 1,443,769.75	73,561.81	[22] 26,835.09	[23] 1,431,760.25	[23] 1,308,757.69		38,844.59	196,564.37
Total, Bureau of Pensions		7,057,265.82	81,394.14	232,387,707.21	233,445,633.19	233,266,091.55	5,540,874.87	458,464.97	260,935.78
PATENT OFFICE									
(By Executive order of Mar. 17, 1925, the Patent Office with available balances and appropriations was transferred to the Department of Commerce, under date of Apr. 1, 1925. For additional transactions under the Department of Commerce, see p. 124.)									
Salaries	1923				*32.50*	*32.50*		[24]	
Additional employees, Patent Office	1924–25				*7.55*	*7.55*		[24]	
Less balances transferred and stated under Department of Commerce, p. 124		40.05							
Total, Patent Office		[25] 40.05			*40.05*	*40.05*			
BUREAU OF RECLAMATION									
Colorado River Front Work and Levee System	1927			35,000.00				35,000.00	
	1926			[26]					
	1925 and prior.			[27]					
General investigations, Reclamation Service	1923–Dec. 31, 1924	8,764.84						8,764.84	
Investigations, Columbia Basin Irrigation Project	1927–28			25,000.00	10,202.24	4,070.55		14,797.76	6,131.69
Investigations of arid, semi-arid, swamp, and cutover timberlands	1927			15,000.00	12,328.20	12,328.20		2,671.80	
Permanent and indefinite:									
Special funds—									
Reclamation fund	No year.	7,268,122.15	984,721.78	[28] 9,630,442.61	8,472,783.38	8,259,629.32	125,322.91	8,300,458.47	1,197,875.84
Yuma auxiliary irrigation project, Arizona	No year.	64,163.34	3,887.86		*29,075.36*	*29,063.81*		93,238.70	3,876.31
Total, Bureau of Reclamation		7,341,050.33	988,609.64	9,705,442.61	8,466,238.46	8,246,964.26	125,322.91	8,454,931.57	1,207,883.84

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
[17] Exclusive of $700,000 transferred to "Navy pensions, 1927."
[18] Transferred from "Navy pension fund, interest," Navy.
[19] Includes $700,000 transferred from "Army pensions, 1927" and $280,051.74 from "Navy pension fund, interest," Navy.
[20] The act of July 3, 1926 (44 Stat. 910, secs. 10, 11), increased the amount of deductions to 3½ per cent, effective July 1, 1926. All credits to this account for the service of the fiscal year 1927 are by repay warrants and not by transfer appropriation warrants as heretofore, as shown in summary statement, p. 401.
[21] Includes credits of $873,704.02 which represent deductions of 2½ per cent, transferred during the fiscal year 1927 for the service of the fiscal year 1926 and prior years, from unexpended balances, as shown in summary statement, p. 401.
[22] This amount represents appropriations made for 2½ per cent deductions for the service of the fiscal year 1926 and prior years for accounts having no unexpended balances.
[23] For analysis of this account see p. 398.
[24] Balance transferred and stated under Department of Commerce, p. 124.
[25] Debit balance.
[26] Appropriation of $50,000 transferred to "Reclamation fund."
[27] Appropriation of $637,336 transferred to "Reclamation fund."
[28] Includes $4,700,309.96 repay warrants credited direct to this appropriation account, $50,000 transferred from "Colorado River front work and levee system, 1926," and $637,336 from "Colorado River front work, and levee system, 1925 and prior," and excludes $18,000 transferred to "Contingent expenses, Department of the Interior, 1927."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
GEOLOGICAL SURVEY									
Geological Survey	1927–28			$60,000.00	$9,139.61	$939.61		$50,860.39	$8,200.00
	1927			[29] 1,761,840.00	1,726,126.87	1,724,163.44		35,713.13	1,963.43
	1926–27	[30] $45,085.00	$4,815.00		42,450.06	46,265.06		2,634.94	1,000.00
	1926	[1] 1,106.03	9,789.75		*13,421.44*	*3,631.69*		14,527.47	
	1925–26	6,512.97	5,061.50		2,311.34	7,372.84		4,201.63	
	1925	23,696.09	2.50		224.28	226.78	$23,471.81		
	1924–25	[31] 963.59			*46.64*	*46.64*	1,010.23		
	1923				*6.75*	*6.75*	6.75		
Certified claims.				77.73	77.73	77.73			
					1,766,855.06	1,775,360.38			
Geological Survey (transfers, act May 21, 1920): To Department of Commerce (Coast and Geodetic Survey)	1927			[32] 2,200.00	2,200.00	643.59			1,556.41
	1926		928.74		*316.14*	612.60		316.14	
					1,883.86	1,256.19			
To Navy Department	1924–25	[33] 6,965.00			6,965.00	6,965.00			
To War Department	1926	4,077.00						4,077.00	
Enforcement of mineral leases, Geological Survey	1926	[1] 9,344.29	3,787.23		*378.47*	3,408.76		9,722.76	
Mining investigations in Alaska, Geological Survey	1926	[1] 2,121.21	563.95		1,726.44	2,290.39		394.77	
Oil, gas, and oil shale investigations and leasing, Geological Survey	1926	[1] 36,386.60	10,114.89		13,045.11	23,160.00		23,341.49	
Total, Geological Survey		136,257.78	35,063.56	1,824,117.73	1,790,097.00	1,812,440.72	24,488.79	145,789.72	12,719.84
BUREAU OF MINES									
(Under Executive order of June 4, 1925, transferring the Bureau of Mines to the Department of Commerce certain of the following accounts were transferred to the Department of Commerce on July 1, 1925, with additional transfers during the fiscal years 1926 and 1927, of available balances and appropriations. For additional transactions under the Department of Commerce, see p. 125.)									
Investigating mine accidents	1925				*9.34*	*9.34*		[24]	
Mineral mining investigations	1925				*56.34*	*56.34*		[24]	
Oil, gas, and oil shale investigations and leasing	1925				*20.00*	*20.00*		[24]	
	1924				*43.46*	*43.46*		[24]	
					63.46	*63.46*			

Operating mine rescue cars and stations, Bureau of Mines	1925				*1. 00*	*1. 00*		[24]	
Testing fuel	1925				*43. 74*	*43. 74*		[24]	
Less balances, transferred to Bureau of Mines, Department of Commerce (p. 125)		173. 88							
Total, Bureau of Mines		[25] 173. 88			*173. 88*	*173. 88*			
NATIONAL PARKS									
National Park Service	1927			55, 680. 00	55, 678. 35	55, 678. 35		1. 65	
	1926		10. 16		*1. 24*	8. 92		1. 24	
	1925	67. 08					67. 08		
					55, 677. 11	55, 687. 27			
Accounting services, National Park Service	1926	[1] 664. 32	222. 20		566. 18	788. 38		98. 14	
	1925	435. 85					435. 85		
					566. 18	788. 38			
Carlsbad Cave National Monument	1927–28			2, 500. 00	1, 000. 00			1, 500. 00	1, 000. 00
	1927			[34] 14, 950. 00	14, 376. 00	13, 748. 97		574. 00	627. 03
					15, 376. 00	13, 748. 97			
Emergency reconstruction and fighting forest fires in national parks	1927			275, 000. 00	266, 513. 39	265, 854. 71		8, 486. 61	658. 68
	1926	1, 009. 10	640. 71		1, 009. 01	1, 649. 72		. 09	
					267, 522. 40	267, 504. 43			
Emergency reconstruction in national parks	1925	2, 990. 85					2, 990. 85		
Insect infestations, National Park Service	1927			[35] 6, 000. 00	6, 000. 00	5, 109. 50			890. 50
	1926–27	2, 140. 40			2, 062. 26	1, 372. 97		78. 14	689. 29
	1925–26	734. 95	1, 283. 76		490. 95	1, 774. 71		244. 00	
					8, 553. 21	8, 257. 18			
Insect infestations, National Park Service (transfer to Department of Agriculture, act May 21, 1920)	1927			[36] 4, 000. 00	4, 000. 00	3, 675. 21			324. 79
	1925–26	[1] 190. 00	71. 06		120. 11	191. 17		69. 89	
					4, 120. 11	3, 866. 38			

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[24] Balance transferred to Bureau of Mines, Department of Commerce, p. 126.
[25] Debit balance.
[30] Exclusive of $5,400 transferred to "Contingent expenses, Department of the Interior, 1927," and $2,200 transferred to same object under Department of Commerce.
[31] Exclusive of $100 transferred to "Contingent expenses, Department of the Interior, 1927."
[31] Includes $35 returned from same object under Navy Department.
[32] See note 30.
[33] See note 31.
[34] Exclusive of $50 transferred to "Contingent expenses, Department of the Interior, 1927."
[35] Exclusive of $4,000 transferred to same object under Department of Agriculture.
[36] See note 35.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NATIONAL PARKS—continued									
Protection of national monuments	1927–28			$600. 00	$125. 00	$125. 00		$475. 00	
	1927			[37] 21, 195. 00	16, 985. 96	16, 601. 12		4, 209. 04	$384. 84
	1926	[1] $3, 289. 06	$837. 39		2, 108. 39	2, 945. 78		1, 180. 67	
	1925–26	[1] 256. 32	1, 263. 30		238. 15	1, 501. 45		18. 17	
	1925	606. 90					$606. 90		
	1924–25	194. 00					194. 00		
					19, 457. 50	21, 173. 35			
Roads and trails, national parks	No year.	[38] 1,907,447. 07	79, 070. 52	[39] 1, 999, 600. 00	1, 478, 838. 96	1, 272, 408. 90		2, 428, 208. 11	285, 500. 58
	1925–26	25, 381. 77	85, 184. 66		*7, 947. 48*	77, 237. 18		33, 329. 25	
	1924–25	267, 819. 25	117, 891. 01		263, 019. 86	380, 910. 87	4, 799. 39		
					1, 733, 911. 34	1, 730, 556. 95			
Roads and trails, national parks (transfers, act May 21, 1920):									
To Department of Agriculture	No year.	[40] 150, 000. 00			115, 000. 00	95, 292. 58	1, 841, 849. 53	35, 000. 00	19, 707. 42
To War Department	No year.	[40] 16, 000. 00			16, 000. 00	16, 000. 00			
Crater Lake National Park	1927–28			29, 400. 00	25, 000. 00	5, 722. 10		4, 400. 00	19, 277. 90
	1927			[37] 33, 285. 00	32, 518. 00	29, 885. 82		767. 00	2, 632. 18
	1926–27		3, 424. 36			3, 414. 04			10. 32
	1926	[1] 32. 67	480. 61		31. 21	511. 82		1. 46	
	1925–26	. 09	405. 70		*. 18*	405. 52		. 27	
	1925	92. 48			26. 57	26. 57	65. 91		
	1924–25	. 73					. 73		
					57, 575. 60	39, 965. 87			
General Grant National Park	1927			[41] 12, 285. 00	11, 961. 14	11, 231. 80		323. 86	729. 34
	1926	[1] 334. 67	2, 319. 52		43. 01	2, 337. 40		291. 66	25. 13
	1925	203. 49					203. 49		
					12, 004. 15	13, 569. 20			
Glacier National Park	1927–28			13, 600. 00	8, 000. 00	1, 732. 13		5, 600. 00	6, 267. 87
	1927			[42] 147, 575. 00	139, 656. 43	131, 820. 29		7, 918. 57	7, 836. 14
	1926–27	9, 800. 00	7, 383. 11		9, 799. 42	15, 395. 93		. 58	1, 786. 60
	1926	[1] 9, 394. 14	2, 047. 06		8, 677. 43	10, 724. 49		716. 71	
	1925–26	3, 518. 84	43. 63		3, 364. 24	3, 407. 87		154. 60	
	1925	755. 71			218. 70	218. 70	537. 01		
	1924–25	1, 489. 54					1, 489. 54		
					169, 716. 22	163, 299. 41			

Grand Canyon National Park	No year.	33,410.59	4,312.69		24,471.76	19,637.22		8,938.83	9,147.23
	1927–28			18,000.00	10,000.00	4,343.03		8,000.00	5,656.97
	1927			[43] 103,100.00	97,487.03	96,544.37		5,612.97	942.66
	1926–27	18,500.00	7,439.61		17,995.55	25,348.02		504.45	87.14
	1926	[1] 532.03	1,289.12		439.73	1,728.85		92.30	
	1925–26	573.27	1,459.90		573.27	2,033.17			
	1925	4,342.57			334.43	334.43	4,008.14		
	1924–25	443.22					443.22		
					151,301.77	149,969.09			
Hawaii National Park	1927–28			3,000.00	3,000.00				3,000.00
	1927			[44] 13,425.00	12,901.27	11,892.90		523.73	1,008.37
	1926–27	4,500.00	[25] 232.29		4,486.85	4,091.07		13.15	163.49
	1926	1,700.00	1,502.84		*413.48*	1,089.36		2,113.48	
	1925	1,796.91					1,796.91		
					19,974.64	17,073.33			
Hot Springs National Park	1927			[45] 70,890.00	69,412.63	68,261.96		1,477.37	1,150.67
	1926	[1] 2,532.44	1,150.06		192.63	1,342.69		2,339.81	
	1925	3,340.63					3,340.63		
	1924–25	917.99					917.99		
					69,605.26	69,604.65			
Lafayette National Park	1927			[46] 33,800.00	33,334.97	31,422.92		465.03	1,912.05
	1926	[1] 135.01	2,384.89		*597.11*	1,787.78		732.12	
	1925	261.80					261.80		
					32,737.86	33,210.70			
Lassen Volcanic National Park	1927–28			1,500.00				1,500.00	
	1927			[44] 11,125.00	10,988.35	9,505.95		136.65	1,482.40
	1926–27	1,500.00			1,500.00	1,466.42			33.58
	1926	172.58	561.45		*14.39*	547.06		186.97	
	1925–26	300.00	737.00		300.00	1,037.00			
	1925	142.49					142.49		
					12,773.96	12,556.43			
Mesa Verde National Park	1927–28			8,950.00	4,500.00	330.74		4,450.00	4,169.26
	1927			[47] 39,370.00	37,883.89	35,174.47		1,486.11	2,709.42
	1926–27	27,750.00	3,376.60		20,401.16	21,927.95		7,348.84	1,849.81
	1926	4.78	929.22		*182.11*	747.11		186.89	
	1925–26	27.66	87.90		*21.73*	66.17		49.39	
	1925	1,189.25					1,189.25		
	1924–25	22.29					22.29		
					62,581.21	58,246.44			
Mount McKinley National Park	1927			[48] 18,625.00	18,208.75	18,066.24		416.25	142.51
	1926	[1] 114.01	111.76		*104.08*	7.68		218.09	
	1925	222.11					222.11		
	1922				*21.84*	*21.84*	21.84		
					18,082.83	18,052.08			

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[25] Debit balance.
[37] Exclusive of $75 transferred to "Contingent expenses, Department of the Interior, 1927."
[38] Exclusive of $166,000 transferred to same objects under Departments of Agriculture and War.
[39] Exclusive of $400 transferred to "Contingent expenses, Department of the Interior, 1927."
[40] See note 38.
[41] Exclusive of $15 transferred to "Contingent expenses, Department of the Interior, 1927."
[42] Exclusive of $370 transferred to "Contingent expenses, Department of the Interior, 1927."
[43] Exclusive of $400 transferred to "Contingent expenses, Department of the Interior, 1927."
[44] Exclusive of $75 transferred to "Contingent expenses, Department of the Interior, 1927."
[46] Exclusive of $110 transferred to "Contingent expenses, Department of the Interior, 1927."
[46] Exclusive of $200 transferred to "Contingent expenses, Department of the Interior, 1927."
[47] Exclusive of $180 transferred to "Contingent expenses, Department of the Interior, 1927."
[48] Exclusive of $75 transferred to "Contingent expenses, Department of the Interior, 1927."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NATIONAL PARKS—continued									
Mount Rainier National Park	1927–28			$21,500.00	$20,000.00	$4,975.24		$1,500.00	$15,024.76
	1927			[49] 85,000.00	83,352.25	81,266.48		1,647.75	2,085.77
	1926–27	$10,700.00	$10,680.82		10,431.31	21,112.13		268.69	
	1926	[50] 2,576.66	5,259.55		2,478.14	7,737.69		98.52	
	1925–26	302.20	.18		300.00	300.18		2.20	
	1925	430.03			120.39	120.39	$309.64		
	1924–25	12.32					12.32		
					116,682.09	115,512.11			
Platt National Park	1927			[51] 12,300.00	10,779.86	10,779.86		1,520.14	
	1926	1,100.69	1,117.46		1,061.03	2,178.49		39.66	
	1925	63.74			59.94	59.94	3.80		
					11,900.83	13,018.29			
Rocky Mountain National Park	1927–28			20,000.00	11,000.00	4,163.74		9,000.00	6,836.26
	1927			[49] 74,200.00	72,717.29	70,606.50		1,482.71	2,110.79
	1926–27	4,500.00	7,014.83		4,500.00	11,514.83			
	1926	[52] 1,093.69	2,378.44		*108.04*	2,270.40		1,201.73	
	1925–26		10.25		*8.90*	1.35		8.90	
	1925	878.12			95.55	95.55	782.57		
	1924–25	42.03					42.03		
					88,195.90	88,652.37			
Sequoia National Park	1927–28			19,000.00	11,500.00	4,710.87		7,500.00	6,789.13
	1927			[53] 68,950.00	66,829.64	60,169.73		2,120.36	6,659.91
	1926–27	4,400.00			4,400.00	4,388.63			11.37
	1926	[1] 728.68	5,848.97		500.66	6,347.84		228.02	1.79
	1925–26	351.00	1,674.42		330.92	2,005.34		20.08	
	1925	1,289.37			890.00	890.00	399.37		
	1924–25	1,571.73			800.00	800.00	771.73		
					85,251.22	79,312.41			
Southern Appalachian National Park	1926–27	[54] 4,934.44			3,101.19	3,101.19		1,833.25	
	1925–26	[55] 571.27			*314.75*	*314.75*		886.02	
					2,786.44	2,786.44			
Southern Appalachian National Park (transfer to Geological Survey, act May 21, 1920)	1926–27	[55] 2,000.00						2,000.00	
Wind Cave National Park	1927			[56] 10,200.00	9,765.28	9,765.28		434.72	
	1926	1,331.57	1,619.65		1,306.38	2,926.03		25.19	
	1925	159.37					159.37		
					11,071.66	12,691.31			

Yellowstone National Park	1927–28			30,000.00	23,000.00	3,328.19		7,000.00	19,671.81
	1927			[57] 368,525.00	334,095.09	334,062.02		34,429.91	33.07
	1926–27	23,700.00	4,096.52		22,245.27	25,279.53		1,454.73	1,062.26
	1926	[1] 14,833.64	18,678.01		9,749.55	28,427.56		5,084.09	
	1925–26	963.86			869.22	869.22		94.64	
	1925	3,575.67			789.10	789.10	2,786.57		
	1924–25	29.93					29.93		
					390,748.23	392,755.62			
Yosemite National Park	1927–28			45,000.00	16,000.00	6,763.56		29,000.00	9,236.44
	1927			[58] 242,140.00	237,267.77	226,705.93		4,872.23	10,561.84
	1926–27	8,500.00	4,980.69	[59] 150.00	8,650.00	13,083.62			547.07
	1926	[1] 1,020.86	20,596.24		524.00	21,120.24		496.86	
	1925–26		1,257.20			1,257.20			
	1925	5,789.74					5,789.74		
	1924–25	209.41					209.41		
	1921				*4.07*	*4.07*	4.07		
					262,487.70	268,926.48			
Zion National Park	1927–28			8,400.00	5,000.00	1,582.33		3,400.00	3,417.67
	1927			[60] 21,900.00	21,028.08	19,722.17		871.92	1,305.91
	1926	[1] 1,393.37	858.27		1,391.93	2,250.20		1.44	
	1925	1,467.98					1,467.98		
					27,420.01	23,554.70			
Permanent and indefinite:									
Special funds—									
Mount McKinley National Park, donations	No year		89.75						89.75
Mesa Verde National Park, donations	No year		110.00			47.16			62.84
National Park Service, donations	No year	967.68		[61] 1,027.31	950.83	372.23		1,044.16	578.60
National Park Service, donations (transfer to Department of Agriculture, act May 21, 1920)	No year			[62] 6,000.00				6,000.00	
Protection and improvement of Hot Springs, Ark	No year	14,291.14			190.96	190.96	14,100.18		
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	2,706,009.06	467,891.21
BUREAU OF EDUCATION									
Salaries	1927			207,000.00	197,430.55	197,430.55		9,569.45	
	1926	4,957.75	413.86		*413.86*			5,371.61	
	1925	344.21					344.21		
					197,016.69	197,430.55			

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[49] Exclusive of $300 transferred to "Contingent expenses, Department of the Interior, 1927."
[50] Includes $1,062 transferred from "Rocky Mountain National Park, 1927" and excludes $64.21 transferred to "Civil service retirement and disability fund," p. 404.
[51] Exclusive of $100 transferred to "Contingent expenses, Department of the Interior, 1927."
[52] Exclusive of $1,230.74 transferred to accounts as follows:

Mount Rainier National Park, 1927	$1,062.00
Civil service retirement and disability fund, p. 404	168.74

[53] Exclusive of $400 transferred to "Contingent expenses, Department of the Interior, 1927."
[54] Includes $7,000 transferred from 1925–26 account and excludes $2,000 transferred to same object under Geological Survey and $65.56 to "Civil service retirement and disability fund," p. 404.
[55] See note 54.
[56] Exclusive of $75 transferred to "Contingent expenses, Department of the Interior, 1927."
[57] Exclusive of $775 transferred to "Contingent expenses, Department of the Interior, 1927."
[58] Exclusive of $150 transferred to 1926–27 account and $850 to "Contingent expenses, Department of the Interior, 1927."
[59] See note 58.
[60] Exclusive of $100 transferred to "Contingent expenses, Department of the Interior, 1927."
[61] Exclusive of $6,000 transferred to same object under Department of Agriculture.
[62] See note 61.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
BUREAU OF EDUCATION—continued									
General expenses	1927			$14,600.00	$9,758.87	$9,758.87		$4,841.13	
	1926	$9,489.07	$525.15		1,061.40	1,586.55		8,427.67	
	1925	5,434.67					$5,434.67		
					10,820.27	11,345.42			
Collecting statistics	1926	1,267.50	200.19		*200.19*			1,467.69	
	1925	1,658.33					1,658.33		
					200.19				
Investigation of city school administration and education	1926	[1] 596.14	47.76		*47.76*			643.90	
	1925	300.00					300.00		
					47.76				
Investigation of kindergarten education	1926	[1] 57.03	208.31		*208.31*			265.34	
	1925	545.54					545.54		
					208.31				
Investigation of rural and industrial education	1926	[1] 9,414.18	152.41		*132.91*	19.50		9,547.09	
	1925	5,175.51					5,175.51		
					132.91	19.50			
Education of natives of Alaska	1927–28			469,400.00	70,006.89	65,762.50		399,393.11	$4,244.39
	1926–27	455,000.00	12,378.06		434,457.88	425,969.68		20,542.12	20,866.26
	1925–26	30,812.89	11,193.18		26,605.37	37,798.55		4,207.52	
	1924–25	9,637.99			2,348.91	2,348.91	7,289.08		
	Certified claims.			858.25	858.25	858.25			
					534,277.30	532,737.89			
Medical relief in Alaska	1927–28			150,000.00	30,000.00	12,295.38		120,000.00	17,704.62
	1926–27	130,000.00	17,354.17		127,266.31	126,481.63		2,733.69	18,138.85
	1925–26	[1] 6,487.43	11,356.94		2,851.05	14,207.99		3,636.38	
	1924–25	2,847.20			726.36	726.36	2,120.84		
					160,843.72	153,711.36			
Reindeer for Alaska	1927–28			17,520.00	5,000.00	1,348.71		12,520.00	3,651.29
	1926–27	7,500.00	4,945.25		7,339.37	9,140.83		160.63	3,143.79
	1925–26	5,594.91	1,279.28		2,078.27	3,357.55		3,516.64	
	1924–25	1,517.81			249.34	249.34	1,268.47		
	Certified claims.			63.20	63.20	63.20			
					14,730.18	14,159.63			

Permanent and indefinite:									
Colleges for agriculture and the mechanic arts	No year.			2,550,000.00	2,550,000.00	2,550,000.00			
Special funds—									
Alaskan reindeer fund	No year.	756.26						756.26	
Annette Islands Reserve, Alaska, fund from leases	No year.	16,261.52	20,517.68	13,967.32	14.75	4,619.58		30,214.09	15,912.85
Public schools, Alaska fund	No year.	71,133.98		59,523.66	40,270.35	40,270.35		90,387.29	
Total, Bureau of Education		776,789.92	80,572.24	3,482,932.43	3,507,384.09	3,504,294.28	24,136.65	728,201.61	83,662.05
GOVERNMENT IN THE TERRITORIES									
Territory of Alaska:									
Salary of governor	1927			7,000.00	7,000.00	6,999.99			.01
Salary of secretary, Territory of Alaska	1927			3,600.00	3,600.00	3,600.00			
Contingent expenses	1927			12,500.00	11,000.00	10,092.29		1,500.00	907.71
	1926	780.00	15.36		*17.59*	*2.23*		797.59	
	1925	109.20					109.20		
					10,982.41	10,090.06			
Legislative expenses	1927			47,260.00	47,260.00	40,256.54			7,003.46
	1925	550.10					550.10		
					47,260.00	40,256.54			
Care and custody of insane, Alaska	1927			159,248.00	157,957.16	157,957.16		1,290.84	
	1926	7,137.60	1,954.08	5,400.00	11,591.83	13,545.91		945.77	
	1925	181.57			19.74	19.74	161.83		
					169,568.73	171,522.81			
Relief of certain Indian policemen in Territory of Alaska	No year.			1,560.00	1,560.00	1,560.00			
Suppressing traffic in intoxicating liquors, Alaska	1927			16,200.00	12,000.00	11,674.93		4,200.00	325.07
	1926	1,200.00	1,719.78		*1,706.78*	13.00		2,906.78	
	1925	1,831.68					1,831.68		
					10,293.22	11,687.93			
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	301.56	292.56		*7.12*	285.44		308.68	
	1925	472.31					472.31		
					4,388.04	4,575.76			
Legislative expenses	1927			30,000.00	30,000.00	30,000.00			
Total, Government in the Territories		12,564.02	3,981.78	302,668.00	300,052.40	295,693.09	3,125.12	12,054.50	8,341.09

[1] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BENEFICIARIES									
Columbia Institution for the Deaf [63]	1927			$113,400.00	$113,400.00	$113,400.00			
	1926	$1,000.00	$159.78		*159.78*			$1,159.78	
	1925	1,207.76					$1,207.76		
					113,240.22	113,400.00			
Freedmen's Hospital [63]	1927			[64] 165,390.00	159,360.11	159,360.11		6,029.89	
	1926	3,370.07	5,691.26		*318.92*	5,372.34		3,688.99	
	1925	8,018.81			*166.44*	*166.44*	8,185.25		
					158,874.75	164,566.01			
Howard University	1927			218,000.00	209,542.33	209,542.33		8,457.67	
	1926	7,062.75	2,064.98		7,062.75	9,127.73			
	1925	1,333.15			1,155.70	1,155.70	177.45		
					217,760.78	219,825.76			
Medical building, Howard University	No year.	367,500.00	1,130.10		228,037.57	229,167.67		139,462.43	
Howard University, buildings	No year.	1,000.00	3,951.03		*59.48*	3,891.55		1,059.48	
St. Elizabeths Hospital	1927			[65] 801,000.00	794,639.74	789,607.82		6,360.26	$5,031.92
	1926	[1] 80,544.50	18,456.80		7,355.55	25,812.35		73,188.95	
	1925	135,625.22			*224.90*	*224.90*	135,850.12		
	Certified claims.			2.35	2.35	2.35			
					801,772.74	815,197.62			
Buildings and grounds, St. Elizabeths Hospital	No year.	13,094.15	1,579.60		2,500.00	427.30		10,594.15	3,652.30
	1927			120,000.00	120,000.00	103,395.84			16,604.16
	1926	965.40	10,919.36		871.04	11,790.40		94.36	
	1925	117.89			4.02	4.02	113.87		
					123,375.06	115,617.56			
Remodeling and extending power, heating, and lighting plant, St. Elizabeths Hospital	No year.	19,141.72	3,918.12					19,141.72	3,918.12
Permanent and indefinite:									
Trust funds—									
Personal funds of patients, St. Elizabeths Hospital	No year.	225,093.83	4,667.24	152,771.39	217,624.03	209,839.25		160,241.19	12,452.02
Pension money, St. Elizabeths Hospital	No year.	539,903.17	2,491.03	71,457.66	19,960.21	19,630.41		591,400.62	2,820.83
Total, Beneficiaries		1,404,978.42	55,029.30	1,642,021.40	1,880,585.88	1,891,135.83	145,534.45	1,020,879.49	44,479.35

ALASKA RAILROAD									
Alaska Railroad fund	No year.	[66] 1, 031, 265.88	209, 038. 55	1, 600, 000. 00	1, 585, 612. 97	1, 572, 499. 12		1, 045, 652. 91	222, 152. 40
Construction and operation of railroads in Alaska	No year.				*1. 58*	*1. 58*		([67])	
Maintenance and operation of railroads in Alaska	1925				*348. 75*	*348. 75*		([67])	
Construction and equipment of railroad in Alaska	1924, Dec. 31, 1924				*5. 51*	*5. 51*		([67])	
		1, 031, 265. 88							
Less balances transferred to "Alaska Railroad fund"		355. 84							
Total, Alaska Railroad		1, 030, 910. 04	209, 038. 55	1, 600, 000. 00	1, 585, 257. 13	1, 572, 143. 28		1, 045, 652. 91	222, 152. 40
INTERIOR CIVIL, MISCELLANEOUS									
Claims for damages, act Dec. 28, 1922, Department of the Interior	No year.			3. 00				3. 00	
Judgments, United States Courts, Interior Civil	No year.	357. 00		1, 185. 04	1, 185. 04	1, 185. 04		357. 00	
Judgments, Court of Claims, Interior Civil	No year.	3, 200. 00		10, 547. 14	10, 547. 14	10, 547. 14		3, 200. 00	
Protecting lands and property in the Imperial Valley, Calif.	No year.	1, 757. 38						1, 757. 38	
Payment to George M. Davis	No year.			750. 00	750. 00	750. 00			
Relief of:									
James L. Cardwell	No year.			1, 446. 20	1, 446. 20	1, 446. 20			
Frank Grygla	No year.	669. 71			669. 71	669. 71			
Frank Hickey	No year.			90. 00				90. 00	
Nick Masonich	No year.			5, 000. 00	5, 000. 00	5, 000. 00			
Charles A. Mayo	No year.			1, 120. 00	1, 120. 00	1, 120. 00			
William J. O'Brien	No year.			3, 000. 00	3, 000. 00	3, 000. 00			
Tena Petterson	No year.	375. 00			375. 00	375. 00			
Helen M. Peck	No year.	230. 50			230. 50	230. 50			
T. S. Taylor	No year.			90. 00				90. 00	
John H. Walker	No year.	1, 690. 52			1, 690. 52	1, 690. 52			
Reimbursement to State of Utah, act Aug. 18, 1894	No year.			10, 000. 00	10, 000. 00	10, 000. 00			
Indefinite:									
Increase of compensation, Department of the Interior	1920				*1. 00*	*1. 00*	1. 00		
Special deposit accounts			1, 327, 310. 95			538, 892. 78			788, 418. 17
Total, Interior Civil, miscellaneous		8, 280. 11	1, 327, 310. 95	33, 231. 38	36, 013. 11	574, 905. 89	1. 00	5, 497. 38	788, 418. 17
Total, Interior Civil, including pensions		27, 756, 634. 51	3, 340, 375. 35	267, 969, 264. 70	267, 720, 675. 14	267, 849, 735. 47	6, 220, 327. 44	21, 784, 896. 63	3, 211, 315. 02

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[62] Additional disbursements were made for this object under "District of Columbia," p. 404.
[64] Exclusive of $1,000 transferred to "Contingent expenses, Department of the Interior, 1927."
[65] Exclusive of $3,000 transferred to "Contingent expenses, Department of the Interior, 1927."
[66] Exclusive of $102.90 transferred to "Civil service retirement and disability fund," p. 404, and includes $355.84 transferred from accounts as follows:
Construction and operation of railroads in Alaska. No year $1. 58
Construction and equipment of railroad in Alaska, 1924, Dec. 31, 1924 ..... 5. 51
Maintenance and operation of railroads in Alaska, 1925 ..... 348. 75
[67] Balance transferred to "Alaska Railroad fund."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926 — On books of Treasury	Funds available in 1927: Balances June 30, 1926 — To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
INDIAN AFFAIRS									
Salaries, current and contingent expenses:									
Salaries, Bureau of Indian Affairs	1927			$356,000.00	$351,877.17	$351,877.17		$4,122.83	
	1926	$24,191.56	$1,569.20		*1,569.20*			25,760.76	
	1925	10,458.86			91.00	91.00	$10,367.86		
					350,398.97	351,968.17			
Pay of judges, Indian courts	1927			8,400.00	7,835.00	7,720.33		565.00	$114.67
	1926	1,011.34	33.17		*28.17*	5.00		1,039.51	
	1925	10,179.99					10,179.99		
					7,806.83	7,725.33			
Pay of Indian police	1927			165,000.00	157,105.31	150,211.43		7,894.69	6,893.88
	1926	21,165.28	7,445.91		*5,860.51*	1,585.40		27,025.79	
	1925	43,506.47			*936.25*	*936.25*	44,442.72		
					150,308.55	150,860.58			
Expenses of Indian Commissioners	1927			10,000.00	9,806.16	9,806.16		193.84	
	1926	1.18	315.11		*188.17*	126.94		189.35	
	1925	132.93			*5.24*	*5.24*	138.17		
					9,612.75	9,927.86			
General expenses, Indian Service	1927			[1] 89,500.00	78,936.28	73,851.26		10,563.72	5,085.02
	1926	6,872.94	5,758.06		98.20	5,856.26		6,774.74	
	1925	13,709.08			95.47	95.47	13,613.61		
	1924				*186.91*	*186.91*	186.91		
	1923				*1.35*	*1.35*	1.35		
	Certified claims.			66.00	66.00	66.00			
					79,007.69	79,680.73			
Indian agency buildings	1927			150,000.00	148,881.08	140,497.44		1,118.92	8,383.64
	1926	17,279.81	30,818.75		*2,478.61*	28,340.14		19,758.42	
	1925	10,529.69			162.32	162.32	10,367.37		
					146,564.79	168,999.90			
Industrial work and care of timber	1927			437,000.00	424,579.26	396,379.95		12,420.74	28,199.31
	1926	15,487.30	21,564.99		*15,819.06*	5,745.93		31,306.36	
	1925	45,036.57			*880.45*	*880.45*	45,917.02		
	1924				*1.98*	*1.98*	1.98		
	Certified claims.			45.00	45.00	45.00			
					407,922.77	401,288.45			

Expenses, sale of timber (reimbursable)	1927			100,000.00	98,695.30	95,634.99		1,304.70	3,060.31
Inspectors, Indian Service	1927			16,000.00	13,837.54	13,789.81		2,162.46	47.73
	1926	5,516.22	1,666.98		*153.94*	1,513.04		5,670.16	
	1925	2,854.84			60.69	60.69	2,794.15		
					13,744.29	15,363.54			
Purchase and transportation of Indian supplies	1927–28			10,000.00	2,542.44	1,702.72		7,457.56	839.72
	1927			[2] 485,622.10	436,365.44	433,210.05		49,256.66	3,155.39
	1926–27	1,297.00	2,603.84	[3] 8,377.90	2,935.91	5,539.75		6,738.99	
	1926	135,111.35	2,953.94		135,034.66	137,988.60		76.69	
	1925–26	4,951.54			4,947.13	4,947.13		4.41	
	1925	.20		64,825.01	62,561.58	62,561.58	2,263.63		
	1924–25	14.46			*140.14*	*140.14*	154.60		
	1924			3,725.15	3,717.98	3,717.98	7.17		
	1922				*291.27*	*291.27*	291.27		
	Certified claims.			552.75	552.75	552.75			
					648,226.48	649,789.15			
Suppressing liquor traffic among Indians [1]	1927			22,000.00	21,850.27	20,110.32		149.73	1,739.95
	1926	79.38	1,036.92		*125.07*	911.85		204.45	
	1925	3,621.62			29.42	29.42	3,592.20		
	Certified claims.			180.36	180.36	180.36			
					21,934.98	21,231.95			
Indefinite—									
Indian Service supply fund	No year.			[5] 250,000.00	250,000.00	59,701.01			190,298.99
Total, salaries, current and contingent expenses		373,009.61	75,766.87	2,177,294.27	2,184,223.40	2,012,171.66	144,320.00	221,760.48	247,818.61
Fulfilling treaty stipulations with and support of Indian tribes:									
Fulfilling treaties with—									
Chippewas, Pillager, and Lake Winnebagoshish Bands	No year.	2,159.88						2,159.88	
Chippewas of the Mississippi	No year.	2,425.11						2,425.11	
Chippewas, Turtle Mountain Band	No year.	1,311.31						1,311.31	
Choctaws, Oklahoma	No year.	10,520.00		10,520.00				21,040.00	
Columbias and Colvilles	No year.	2,850.19						2,850.19	
Creeks	No year.	551.45						551.45	
Crows, Montana	No year.	.24			.24	.24			
	1927			6,380.00	6,232.00	6,152.82		148.00	79.18
	1926		22.27		*21.36*	.91		21.36	
	1925	97.38					97.38		
					6,210.88	6,153.97			
Crows, cession of lands	No year.	224.34			224.34	224.34			
Fort Hall Indians	No year.	1,201.58						1,201.58	
Indians of Blackfeet Agency, Montana	No year.	55.22						55.22	

[1] Exclusive of $500 transferred to "Contingent expenses, Department of the Interior, 1927."
[2] Exclusive of $8,377.90 transferred to 1926–27 account and $1,000 to "Contingent expenses, Department of the Interior, 1927."
[3] See note 2.
[4] Heretofore 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
		On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
INDIAN AFFAIRS—continued									
Fulfilling treaty stipulations with and support of Indian tribes—Continued.									
Fulfilling treaties with—Con.									
Indians of Fort Berthold Agency	No year.	$6,718.95			$2,625.59	$2,593.59		$4,093.36	$32.00
Indians formerly of Lemhi Agency, Idaho	No year.	4,449.40						4,449.40	
Iowas in Kansas	No year.	183.47						183.47	
Iowas in Oklahoma	No year.	631.00						631.00	
Kaskaskias, Peorias, Weas, and Piankeshaws	No year.	177.92						177.92	
Miamies of Indiana	No year.	497.43						497.43	
Navajoes, schools, Arizona	1926–27	50,000.00			46,978.37	44,903.55		3,021.63	2,074.82
	1925–26	3,133.59	$180.64		831.02	1,011.66		2,302.57	
	1925	8,172.47			*144.20*	*144.20*	$8,316.67		
					47,665.19	45,771.01			
Omahas	No year.	702.41						702.41	
Ottawas and Chippewas of Michigan	No year.	205.29			8.68	8.68		196.61	
Pawnees, Oklahoma	No year.	809.60	19.57	$30,000.00	29,980.43	30,000.00		829.17	
Pottawatomies, Kansas	No year.	980.54						980.54	
Pottawatomie Nation, award of Jan. 28, 1869	No year.	3,772.87			838.52	838.52		2,934.35	
Pottawatomies of Indiana and Michigan	No year.	1,125.19						1,125.19	
Sacs and Foxes of the Mississippi, Oklahoma	No year.	2,837.87						2,837.87	
Sacs and Foxes of the Missouri, Kansas	No year.	7,742.79						7,742.79	
St. Croix Chippewa Indians of Wisconsin	No year.	5,892.32		10,000.00	9,000.00	9,000.00		6,892.32	
Senecas of New York	No year.	2,546.25		6,000.00	6,145.83	6,145.83		2,400.42	
Shoshone and Arapahoes in Wyoming	No year.	520.37						520.37	
Sioux, Yankton Tribe, South Dakota	No year.	145.99						145.99	
Sissetons and Wahpetons	No year.	550.04						550.04	
Six Nations of New York	No year.	1,271.70		4,500.00	4,499.74	3,909.45		1,271.96	590.29
Spokanes, Washington	No year.	236.13						236.13	
Winnebagoes	No year.	3,906.26			52.49	52.49		3,853.77	

Support of—									
Bannocks, Idaho: Employees	1927			6,660.00	6,593.40	6,547.50		66.60	45.90
	1926	167.38			.05	.05		167.33	
	1925	103.33					103.33		
					6,593.45	6,547.55			
Chippewas of the Mississippi, Minnesota	1927			4,500.00	4,448.81	4,274.29		51.19	174.52
	1926	227.01	767.56		*767.56*			994.57	
	1925	781.93					781.93		
					3,681.25	4,274.29			
Coeur d'Alenes, Idaho	1927			4,360.00	3,725.45	3,480.89		634.55	244.56
	1926	280.00	871.21		*871.21*			1,151.21	
	1925	304.02					304.02		
					2,854.24	3,480.89			
Confederated bands of Utes, Utah: Employees, etc	1927			32,280.00	30,365.00	29,224.13		1,915.00	1,140.87
	1926	2,833.75	1,011.53		*1,011.53*			3,845.28	
	1925	3,763.22					3,763.22		
					29,353.47	29,224.13			
Confederated bands of Utes, Utah: Subsistence	1927			24,260.00	22,624.21	18,757.48		1,635.79	3,866.73
	1926	985.00	1,616.68		*1,616.68*			2,601.68	
	1925	3,213.87					3,213.87		
					21,007.53	18,757.48			
Northern Cheyennes and Arapahoes, Montana	1927			80,000.00	78,913.49	71,344.66		1,086.51	7,568.83
	1926	2,597.61	2,029.93		*1,016.25*	1,013.68		3,613.86	
	1925	11,793.22			103.17	103.17	11,690.05		
					78,000.41	72,461.51			
Pawnees, Oklahoma: Employees, etc	1927			8,500.00	7,843.46	7,800.44		656.54	43.02
	1926	724.00	407.59		*407.59*			1,131.59	
	1925	114.11					114.11		
					7,435.87	7,800.44			
Pawnees, Oklahoma: Iron, steel, etc	1927			500.00	495.00	495.00		5.00	
	1926	175.00	22.00		*22.00*			197.00	
	1925	30.67					30.67		
					473.00	495.00			
Pawnees, Oklahoma: Schools	1927			11,000.00	10,890.00	9,861.29		110.00	1,028.71
	1926	226.61	422.57		*57.23*	365.34		283.84	
	1925	1,669.17			.46	.46	1,668.71		
					10,833.23	10,227.09			

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
Fulfilling treaty stipulations with and support of Indian tribes—Continued.									
Support of—Continued.									
Quapaws, Oklahoma: Education	1927			$1,000.00	$1,000.00	$1,000.00			
	1926	$140.00	$141.00		*141.00*			$281.00	
					859.00	1,000.00			
Quapaws, Oklahoma: Employees, etc	1927			1,040.00	900.00	764.38		140.00	$135.62
	1926	100.00	147.05		*147.05*			247.05	
	1925	370.40					$370.40		
					752.95	764.38			
Shoshone Wyoming: Employees, etc	1927			7,240.00	6,940.00	5,945.54		300.00	994.46
	1926	220.00	268.25		*268.25*			488.25	
	1925	1,182.54					1,182.54		
					6,671.75	5,945.54			
Sioux of different tribes, South Dakota: Employees, etc	1927			160,426.00	152,868.71	150,443.19		7,557.29	2,425.52
	1926	7,585.91	9,836.76		*9,823.27*	13.49		17,409.18	
	1925	28,974.75					28,974.75		
					143,045.44	150,456.68			
Sioux of different tribes, South Dakota: Subsistence and civilization	1927			214,574.00	211,280.97	205,766.47		3,293.03	5,514.50
	1926	5,854.01	20,055.18		*13,784.40*	6,270.78		19,638.41	
	1925	38,971.40			1,040.70	1,040.70	37,930.70		
Certified claims				3.50	3.50	3.50			
					198,540.77	213,081.45			
Spokanes, Washington	1927			1,320.00	1,242.20	991.00		77.80	251.20
	1926	320.00	76.00		*76.00*			396.00	
	1925	10.52					10.52		
					1,166.20	991.00			
Total, fulfilling treaty stipulations with, and support of, Indian tribes		242,325.98	37,895.79	625,063.50	618,520.25	630,205.31	98,552.87	150,316.36	26,210.73

Miscellaneous supports:									
Support and civilization of Indians	1927			[6] 849, 000. 00	843, 322. 24	806, 943. 49		5, 677. 76	36, 378. 75
	1926	15, 206. 70	40, 035. 42		*15, 339. 69*	24, 695. 73		30, 546. 39	
	1925	35, 043. 28	31. 84		1, 401. 72	1, 433. 56	33, 641. 56		
					829, 384. 27	833, 072. 78			
Support of—									
Choctaws in Missippi	1925	354. 67			72. 96	72. 96	281. 71		
Indians in Arizona	1924				*186. 89*	*186. 89*	186. 89		
Certified claims.				479. 45	479. 45	479. 45			
					292. 56	292. 56			
Indians in Arizona and New Mexico	Certified claims.			12. 00	12. 00	12. 00			
Indians of Blackfeet Agency, Mont	1924			245. 55	245. 55	245. 55			
Indians, Fort Hall Reservation, Idaho	1924				*351. 00*	*351. 00*	351. 00		
Indians of Warm Springs Agency, Oreg. (reimbursable)	1927			4, 500. 00	4, 455. 00	4, 051. 46		45. 00	403. 54
	1926	234. 65	6. 58		*1. 98*	4. 60		236. 63	
	1925	188. 76					188. 76		
					4, 453. 02	4, 056. 06			
Pottawatomies, Wisconsin	No year.		94. 19		*94. 19*			94. 19	
Wisconsin Band of Pottawatomies, Wisconsin and Michigan (reimbursable)	No year.	500. 21						500. 21	
Total, Miscellaneous Supports		51, 528. 27	40, 168. 03	854, 237. 00	834, 015. 17	837, 400. 91	34, 649. 92	37, 100. 18	36, 782. 29
Trust funds:									
Principal accounts (permanent)—									
Apache, Kiowa, and Comanche fund	No year.	91. 22						91. 22	
Apache, Kiowa, and Comanche 4 per cent fund	No year.	428, 362. 52	918. 18		185, 331. 67	182, 491. 17		243, 030. 85	3, 758. 68
Blackfeet Reservation 4 per cent fund	No year.	5, 797. 57	500. 00		3, 176. 82	3, 606. 80		2, 620. 75	70. 02
Clallam minors' 4 per cent fund	No year.	[7] 172, 635. 80			4, 333. 96	4, 333. 96		168, 301. 84	
Cheyennes and Arapahoes in Oklahoma fund	No year.	26, 444. 31	452. 09		24, 318. 52	23, 856. 05		2, 125. 79	914. 56
Cheyennes and Arapahoes in Oklahoma 3 per cent fund	No year.	57, 815. 16		3, 909. 34	1, 792. 47	1, 393. 48		59, 932. 03	398. 99
Cheyenne River Reservation 3 per cent fund, act Jan. 28, 1913	No year.	56, 125. 05		558. 60	*50. 22*	*50. 22*		56, 733. 87	
Cheyenne River Reservation 3 per cent fund	No year.	1, 183, 620. 76	387, 277. 79	46, 553. 42	84, 572. 31	128, 910. 17		1, 145, 601. 87	342, 939. 93

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

[7] Transferred from "Payment to Clallam Indians, Wash., 1926."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
Trust funds—Continued.									
Principal accounts (permanent)—Continued.									
Chippewas in Minnesota fund	No year.	$4, 893, 163. 90	$39, 206. 39	$44, 418. 18	$178, 660. 53	$183, 241. 56		$4, 758, 921. 55	$34, 625. 36
Coeur d'Alene 3 per cent fund	No year.	50, 035. 57	246. 81	427. 21	15, 757. 59	13, 698. 43		34, 705. 19	2, 305. 97
Creek general fund	No year.	18, 446. 07	356. 32		17, 206. 23	16, 531. 78		1, 239. 84	1, 030. 77
Crow consolidated 4 per cent fund	No year.	108, 917. 68	8, 049. 66	8, 576. 71	52, 416. 81	53, 934. 51		65, 077. 58	6, 531. 96
Crow Creek 4 per cent fund	No year.	4, 502. 61			181. 90	181. 90		4, 320. 71	
Fort Belknap Reservation 4 per cent fund	No year.	157. 13						157. 13	
Fort Berthold Reservation 3 per cent fund	No year.	23, 803. 54		8, 770. 41	24, 156. 46	24, 156. 46		8, 417. 49	
Fort Hall Reservation 4 per cent fund	No year.	1, 117. 29						1, 117. 29	
Fort Hall Irrigation 4 per cent fund	No year.	606, 876. 54			4, 827. 08	4, 827. 08		602, 049. 46	
Fort Peck Reservation 4 per cent fund	No year.	454, 418. 46	3, 320. 00	188, 690. 08	308, 627. 29	310, 497. 29		334, 481. 25	1, 450. 00
Grande Ronde minors' fund	No year.	2, 560. 98			504. 88	504. 88		2, 056. 10	
Iowa fund	No year.	1, 138. 66						1, 138. 66	
Iowa minors' fund	No year.	2, 215. 49			511. 20	511. 20		1, 704. 29	
Kansas consolidated fund	No year.	1, 972. 48						1, 972. 48	
Kickapoo minors' fund	No year.	5, 803. 71			1, 024. 19	1, 024. 19		4, 779. 52	
Kickapoos in Oklahoma fund	No year.	1, 810. 11						1, 810. 11	
Kiowa Agency hospital 4 per cent fund	No year.	2, 238. 69		5, 715. 43	*82. 37*	*82. 37*		8, 036. 49	
Klamath fund	No year.	4, 109. 16						4, 109. 16	
L'Anse and Vieux de Sert Chippewa fund	No year.	358. 20						358. 20	
Menominee fund	No year.	58, 213. 65			646. 20	646. 20		57, 567. 45	
Menominee 4 per cent fund	No year.	1, 454, 101. 58	95, 887. 24	306, 145. 45	466, 944. 16	526, 108. 94		1, 293, 302. 87	36, 722. 46
Menominee log fund	No year.	1, 430, 997. 37						1, 430, 997. 37	
Nez Perces of Idaho fund	No year.	2, 193. 33						2, 193. 33	
Omaha fund	No year.	532. 40						532. 40	
Omaha minors' fund	No year.	217. 67						217. 67	
Osage fund	No year.	3, 231, 130. 62		73, 241. 33	84, 580. 40	84, 580. 40		3, 219, 791. 55	
Otoe and Missouria minors' fund	No year.	. 04						. 04	
Pine Ridge Reservation 3 per cent fund	No year.	199, 215. 18		10, 386. 31				209, 601. 49	
Pottawatomie education fund	No year.	27, 501. 94			823. 95	823. 95		26, 677. 99	

Pottawatomie general fund	No year.	31,635.58			947.79	947.79		30,687.79	
Pottawatomie mills fund	No year.	6,199.44			185.68	185.68		6,013.76	
Pottawatomie minors' fund	No year.	10,631.80			2,788.68	2,788.68		7,843.12	
Pottawatomies of Kansas and Wisconsin, act Apr. 4, 1910	No year.	210.03						210.03	
Puyallup 4 per cent school fund	No year.	68,723.48						68,723.48	
Quapaw 3 per cent minors' fund	No year.	64.54						64.54	
Red Lake Chippewas 3 per cent minors' fund	No year.	990.92						990.92	
Red Lake Forest 4 per cent fund	No year.	231,169.47	507,803.24	350,034.28	*58,614.18*	69,994.65		639,817.93	379,194.41
Rosebud Reservation 3 per cent fund, act Mar. 2, 1907	No year.	21.48			*208.41*	*208.41*		229.89	
Rosebud Reservation 3 per cent fund, act May May 30, 1910	No year.	59,645.22		1,214.03	6,814.08	6,781.69		54,045.17	32.39
Rosebud Sioux 3 per cent minors' fund	No year.	19,955.52			1,713.75	1,713.75		18,241.77	
Round Valley general fund	No year.	24,483.01		502.15	4,000.00	3,577.41		20,985.16	422.59
Sac and Fox of the Mississippi fund, Oklahoma, acts Mar. 3, 1909, and Apr. 4, 1910	No year.	40,000.00						40,000.00	
Sac and Fox of the Mississippi fund, Iowa, acts Mar. 3, 1909, and Apr. 4, 1910	No year.	180,978.82			7,712.70	7,712.70		173,266.12	
Sac and Fox of the Missouri minors' fund	No year.	1,968.18						1,968.18	
Seminole school fund	No year.	117,168.96	323.46		18,461.43	17,732.42		98,707.53	1,052.47
Seneca fund	No year.	6.55						6.55	
Seneca Tonawanda Band fund	No year.	25,629.11			1,171.02	1,171.02		24,458.09	
Senecas of New York fund	No year.	1,001.49			43.55	43.55		957.94	
Seneca and Shawnee fund	No year.	1,565.31						1,565.31	
Shawnee fund	No year.	90.33						90.33	
Shoshone and Bannock fund	No year.	2,897.08						2,897.08	
Sioux fund—									
Cheyenne River	No year.	97,373.85			2,985.59	2,985.59		94,388.26	
Crow Creek	No year.	44,660.12			2,707.20	2,707.20		41,952.92	
Flandreau	No year.	488.64						488.64	
Lower Brule	No year.	10,898.85			617.29	617.29		10,281.56	
Pine Ridge	No year.	258,930.35			21,963.01	21,963.01		236,967.34	
Ponca	No year.	458.00						458.00	
Ponca minors	No year.	114.50						114.50	
Rosebud	No year.	338,636.06			17,299.81	10,335.05		321,336.25	6,964.76
Santee	No year.	982.80						982.80	
Santee minors	No year.	122.87						122.87	
Standing Rock	No year.	173,757.71			7,339.77	7,339.77		166,417.94	
Sisseton and Wahpeton fund	No year.	4,151.42						4,151.42	
Sisseton and Wahpeton minors' fund	No year.	493.82			135.06	135.06		358.76	
Standing Rock Reservation 3 per cent fund	No year.	63,289.45	6,128.09	20,262.82	39,824.83	44,054.96		43,727.44	1,897.96
Standing Rock Reservation 3 per cent fund, act Feb. 14, 1913	No year.	90,665.82		5,169.40	9,374.63	8,890.35		86,460.59	484.28

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—Continued									
Trust funds—Continued.									
Principal accounts (permanent)—Continued.									
Uintah and White River Ute fund	No year.	$18,499.01						$18,499.01	
Umatilla general fund	No year.	68,756.89	$236.40	$38.00	$6,553.00	$6,789.40		62,241.89	
Umatilla school fund	No year.	8,224.42			516.52	516.52		7,707.90	
Ute 5 per cent fund, Southern Ute	No year.	80,725.61						80,725.61	
Ute 5 per cent fund, Uintah, etc	No year.	140,436.33			13,163.71	13,163.71		127,272.62	
Ute 5 per cent fund, Ute Mountain Ute	No year.	113,674.92						113,674.92	
Utes, Confederated Bands of, 4 per cent fund, Southern Ute	No year.	123,778.42	8.75	16,668.70	30,203.76	30,194.85		110,243.36	$17.66
Utes, Confederated Bands of, 4 per cent fund, Uintah, etc	No year.	78,868.91	2,540.48	54,695.60	27,772.63	30,281.77		105,791.88	31.34
Utes, Confederated Bands of, 4 per cent fund, Ute Mountain Ute	No year.	273,628.93	484.27	20,104.58	40,437.55	38,512.12		253,295.96	2,409.70
Winnebago fund, Nebraska	No year.	9,855.21			953.73	953.73		8,901.48	
Winnebago fund, Wisconsin	No year.	7,366.33			1,893.85	1,893.85		5,472.48	
Proceeds of lands: Fulfilling treaties with—									
Chippewas and Christian Indians	No year.	289.17						289.17	
Menominees	No year.	13.90						13.90	
Menominees, logs	No year.	17,429.07			193.44	193.44		17,235.63	
Miamies of Kansas	No year.	77.04						77.04	
Omahas, interest on deferred payments for lands	No year.	134.87						134.87	
Ottawas	No year.	112.38						112.38	
Shawnees	No year.	292.50						292.50	
Winnebagos	No year.	1,264.49	256.19		1,193.08	1,136.65		71.41	312.62
Winnebagos in Nebraska, allotted lands	No year.	355.00			53.64	53.64		301.36	
Proceeds of—									
Blackfeet Reservation, Mont., act of Mar. 1, 1907	No year.	1,323.71	268.63		*514.18*	*245.55*		1,837.89	
Cheyenne and Arapahoe reserve lands, Oklahoma	No year.	365.41						365.41	
Cheyenne River and Standing Rock Reservations, S. Dak. and N. Dak	No year.	6,200.92			*187.25*	*187.25*		6,388.17	

Coeur d'Alene Reservation, Idaho	No year.	10, 870. 67						10, 870. 67	
Colville Reservation, Wash	No year.	12. 78			*20. 00*	*20. 00*		32. 78	
Colville Reservation, Wash., act Mar. 22, 1906	No year.	66, 135. 55	337. 38	10, 116. 76	50, 181. 56	50, 190. 48		26, 070. 75	328. 46
Devils Lake Reservation, N. Dak	No year.	1, 362. 54		142. 85				1, 505. 39	
Flathead Reservation, Mont	No year.	24, 055. 92		1, 199. 23	690. 32	690. 32		24, 564. 83	
Flathead Reservation, Mont., act of May 18, 1916	No year.	300. 00						300. 00	
Irrigable lands, Yuma Reservation, California	No year.	11, 402. 35		1, 610. 45				13, 012. 80	
Klamath River Reservation, Oreg	No year.	5, 017. 35						5, 017. 35	
Lac du Flambeau Reservation, Wis	No year.	9, 000. 00						9, 000. 00	
Lands, Colville Indians, Washington, act Apr. 12, 1924	No year.			1, 050. 60				1, 050. 60	
Lands, etc., Five Civilized Tribes, Oklahoma	No year.	427, 331. 48	9, 098. 16	297, 938. 87	205, 814. 71	194, 825. 53		519, 455. 64	20, 087. 34
Lands and buildings, Chippewas in Minnesota, act Feb. 14, 1920	No year.	2, 745. 00		9, 982. 00				12, 727. 00	
Lands and buildings, Rosebud Sioux Indians, South Dakota, act Feb. 14, 1920	No year.	[8] 1, 329. 81		1, 248. 16				2, 577. 97	
Lower Brule Reservation, S. Dak	No year.	4, 789. 19		14. 00				4, 803. 19	
New York Indian lands in Kansas	No year.	1, 319. 24						1, 319. 24	
Mineral leases, Ute Indian lands, act June 30, 1919	No year.	9, 751. 46						9, 751. 46	
Oil and gas leases, royalties, etc., Osage Reservation, Okla	No year.	807, 653. 61	15, 090. 99	18, 545, 930. 46	17, 836, 192. 43	17, 844, 477. 13		1, 517, 391. 64	6, 806. 29
Oil and gas, South Half of Red River, Kiowa, Comanche, and Apache Indians, Oklahoma	No year.	100, 000. 00		1, 200, 734. 49	200, 000. 00	199, 948. 35		1, 100, 734. 49	51. 65
Omaha Reservation, Nebr	No year.	192. 28						192. 28	
Pawnee Reservation, Okla	No year.	110. 55						110. 55	
Piute Indian lands, Pyramid Lake Reservation, Nev	No year.	10, 621. 42		6, 924. 40				17, 545. 82	
Quinaielt Reservation, Wash	No year.	581. 12						581. 12	
Red Lake Reservation, Minn	No year.	443. 48		97. 12				540. 60	
Rosebud Reservation, S. Dak	No year.	5, 574. 14		32. 00	*16. 03*	*16. 03*		5, 622. 17	
Rosebud Reservation, S. Dak., act of Mar. 2, 1907	No year.	7, 232. 44		16. 00	*239. 45*	*239. 45*	$6, 181. 38	1, 306. 51	
San Carlos Reservation, Ariz	No year.	533. 63						533. 63	
Siletz Reservation, Oreg	No year.	1. 89						1. 89	
Sioux Reservations in Minnesota and Dakota	No year.	1, 543. 26						1, 543. 26	

[8] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
Trust funds Continued.									
Proceeds of—Continued.									
Sioux Reservations, North and South Dakota	No year.	$305, 589. 64						$305, 589. 64	
Southern Ute Reservation	No year.	162, 215. 78		$261. 07	$49. 09	$49. 09		162, 427. 76	
Spokane Reservation, Wash	No year.	3, 126. 43						3, 126. 43	
Surplus Pottawatomie lands, Kansas	No year.	13, 727. 66			792. 88	792. 88		12, 934. 78	
Surplus Puyallup School lands	No year.	10, 302. 48						10, 302. 48	
Surplus lands, Quapaw Agency, Okla	No year.	1, 696. 75						1, 696. 75	
Surplus lands, Sac and Fox of the Missouri Indians, Kansas and Nebraska	No year.	1, 141. 70						1, 141. 70	
Timber, cemetery site, etc., La Pointe Chippewas, Wisconsin	No year.	. 54					$0. 54		
Timber, Jicarilla Reservation, N. Mex., act Mar. 4, 1907	No year.	199, 360. 95	$77. 10	14, 720. 00	72, 975. 82	67, 129. 67		141, 105. 13	$5, 923. 25
Town lots, White Earth Reservation, Minn	No year.	9, 610. 99						9, 610. 99	
Town sites, Colorado River Reservation, Ariz	No year.	71, 232. 68		1, 478. 07				72, 710. 75	
Town sites, Crow Reservation, Mont., act June 4, 1920	No year.	11, 056. 94		628. 75	11, 146. 94	11, 146. 94		538. 75	
Town sites, Fort Belknap Reservation, Mont	No year.	826. 54		488. 56				1, 315. 10	
Town site, Spokane Reservation, Wash	No year.	1, 027. 50						1, 027. 50	
Town site, Fort Hall Reservation, Idaho, act May 31, 1918	No year.	6, 097. 60		175. 00	588. 72	588. 72		5, 683. 88	
Tribal leases, etc., Seneca Nation of New York	No year.	15, 447. 62		15, 410. 93	16, 031. 04	16, 031. 04		14, 827. 51	
Uintah and White River Ute lands	No year.	34, 903. 51		725. 00				35, 628. 51	
United Peoria and Western Miami surplus lands	No year.	78. 89						78. 89	
White Mountain Apache lands, Arizona	No year.	785. 00						785. 00	
Wichita ceded lands	No year.	9, 361. 16			3, 000. 00	3, 000. 00		6, 361. 16	
Wind River Reservation, Wyo	No year.	8, 202. 82		820. 00	5, 692. 85	5, 692. 85		3, 329. 97	

Wind River Reservation, Wyo., oil and gas leases	No year.	116, 336. 45		16, 313. 70	*145, 592. 84*	*145, 592. 84*		278, 242. 99	
Winnebago Reservation, Minnesota	No year.	46. 55						46. 55	
Proceeds of interest on moneys on deposit in banks, act Mar. 3, 1911—									
Chickasaw	No year.	6, 160. 97	4. 90	2, 212. 50	6. 55	11. 45		8, 366. 92	
Choctaw	No year.	63, 024. 37		2, 878. 99				65, 903. 36	
Creek	No year.	3, 058. 96	30. 68		2, 784. 25	2, 814. 93		274. 71	
Seminole	No year.	827. 76						827. 76	
Indian moneys, proceeds of labor	No year.	3, 787, 388. 14	258, 165. 77	2, 684, 031. 34	2, 692, 628. 20	2, 718, 115. 38		3, 778, 791. 28	232, 678. 59
Compromise settlement suit of United States *v.* Yabe Gaino et al., Creek Nation	No year.	2, 793. 38	3, 695. 67		*3, 018. 66*	677. 01		5, 812. 04	
Compromise settlements, United States *v.* sundry persons, Creek Trust Fund	No year.	379. 87						379. 87	
Individual Indian moneys, trust fund	No year.	425. 88						425. 88	
Payment to Puyallup allottees	No year.	12, 512. 78						12, 512. 78	
Total, Trust Funds		23, 749, 035. 91	1, 340, 764. 64	23, 983, 263. 33	22, 619, 447. 17	22, 870, 767. 35	6, 181. 92	25, 106, 670. 15	1, 089, 444. 46
Interest accounts (permanent)—									
Interest on—									
Apache, Kiowa, and Comanche fund	No year.	5, 531. 04		4. 56				5, 535. 60	
Apache, Kiowa, and Comanche 4 per cent fund	No year.	1, 769. 58		17, 204. 48	1, 109. 48	1, 109. 48		17, 864. 58	
Blackfeet Reservation 4 per cent fund	No year.	152. 53	200. 00	129. 61	*2, 000, 00*	*1, 800. 00*		2, 282. 14	
Clallam minors' 4 per cent fund	No year.			5, 732. 45	189. 23	189. 23		5, 543. 22	
Cherokee school fund	No year.	20. 97	12. 30		8. 67	20. 97		12. 30	
Cheyennes and Arapahoes in Oklahoma fund	No year.	1, 708. 69	53. 35	991. 32	1, 915. 05	1, 968. 40		784. 96	
Cheyennes and Arapahoes in Oklahoma 3 per cent fund	No year.	9, 197. 60		1, 719. 77				10, 917. 37	
Cheyenne River Reservation 3 per cent fund	No year.	9, 023. 46	2, 474. 73	34, 905. 90	38, 672. 79	28, 923. 10		5, 256. 57	12, 224. 42
Cheyenne River Reservation 3 per cent fund, act Jan. 28, 1913	No year.	7, 251. 97		1, 674. 38				8, 926. 35	
Chippewa and Christian Indian fund	No year.	1, 026. 80						1, 026. 80	
Chippewas in Minnesota fund	No year.	869, 254. 30	1, 486. 68	214, 836. 31	858, 510. 91	844, 185. 01		225, 579. 70	15, 812. 58
Choctaw 3 per cent fund	No year.	1. 03						1. 03	
Coeur d'Alene 3 per cent fund	No year.	959. 20	844. 97	1, 300. 71	1, 328. 32	1, 894. 99		931. 59	278. 30
Creek general fund	No year.	1, 540. 75		812. 06	1, 500. 00	1, 500. 00		852. 81	
Crow fund	No year.	36. 59			36. 59	36. 59			
Crow consolidated 4 per cent fund	No year.	123. 57	7, 318. 10	3, 918. 79	213. 73	6, 919. 50		3, 828. 63	612. 33
Crow Creek 4 per cent fund	No year.	435. 04	49. 74	180. 43	225. 80	275. 54		389. 67	
Devils Lake Sioux 3 per cent minors' fund	No year.	36. 99						36. 99	
Fort Belknap Reservation 4 per cent fund	No year.	164. 12		6. 28				170. 40	
Fort Berthold Reservation 3 per cent fund	No year.	467. 84		809. 76	1, 277. 60	1, 277. 60			

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
Interest accounts (permanent)—Continued.									
Interest on—Continued.									
Fort Hall Irrigation 4 per cent fund	No year.	$20,898.71	$4,255.73	$24,209.79	$11,822.91	$16,044.76		$33,285.59	$33.88
Fort Hall Reservation 4 per cent fund	No year.	1,378.51						1,378.51	
Fort Peck Reservation 4 per cent fund	No year.	34,880.78		15,770.06	50,650.00	50,650.00		.84	
Grande Ronde minors' fund	No year.	195.50		129.34	57.65	57.65		267.19	
Iowa fund	No year.	1,220.68		56.94				1,277.62	
Iowa minors' fund	No year.	2,285.49		106.71	471.98	471.98		1,920.22	
Kansas consolidated fund	No year.	1,640.11		98.62				1,738.73	
Kaskakia, Peoria, Wea, and Piankeshaw fund	No year.	434.56						434.56	
Kickapoo general fund	No year.	501.67						501.67	
Kickapoo minors' fund	No year.	5,354.79		296.48	1,002.17	1,002.17		4,649.10	
Kickapoos in Oklahoma fund	No year.	2,413.87		90.50				2,504.37	
Kiowa Agency hospital 4 per cent fund	No year.	132.47	64.64	109.13	*4.48*	60.21		246.03	
Klamath fund	No year.	2,095.00		205.88				2,300.88	
L'Anse and Vieux de Sert Chippewa fund	No year.	523.08		17.92				541.00	
Menominee fund	No year.	103.42	174.02	2,924.72	2,837.21	2,613.71		190.93	397.52
Menominee 4 per cent fund	No year.	25,192.78	5,005.08	58,681.99	44,704.39	44,961.43		39,170.38	[1] 4,748.04
Menominee log fund	No year.	2,000.85	7,522.86	71,549.86	62,556.58	68,244.27		10,994.13	1,835.17
Nez Perces of Idaho fund	No year.	9,255.01		109.66				9,364.67	
Omaha fund	No year.	973.09		26.62				999.71	
Omaha minors' fund	No year.	416.72		10.88				427.60	
Osage fund	No year.	65,398.48	716.82	161,304.27	161,368.08	161,818.84		65,334.67	266.06
Otoe and Missouria fund	No year.	940.49						940.49	
Otoe and Missouria minors' fund	No year.	102.09						102.09	
Pine Ridge Reservation 3 per cent fund	No year.	33,343.05		5,970.71				39,313.76	
Ponca fund	No year.	553.51						553.51	
Pottawatomie education fund	No year.	2,803.69	42.80	1,376.79	1,061.68	671.35		3,118.80	433.13
Pottawatomie general fund	No year.	353.10	57.56	1,583.73	1,321.20	1,198.40		615.63	180.36
Pottawatomie mills fund	No year.	6,912.53		310.37	214.74	214.74		7,008.16	
Pottawatomies of Kansas and Wisconsin, act Apr. 4, 1910	No year.	119.21		7.88				127.09	
Pottawatomie minors' fund	No year.	9,884.39		535.64	2,699.12	2,699.12		7,720.91	
Puyallup 4 per cent school fund	No year.	24,658.57		2,748.94				27,407.51	
Quapaw 3 per cent minors' fund	No year.	33.56		1.94				35.50	

Red Lake Chippewas 3 per cent minors' fund	No year.	712. 50		29. 72				742. 22	
Red Lake Forest 4 per cent fund	No year.	3, 603. 64	109. 27	7, 681. 17	5, 325. 01	5, 080. 07		5, 959. 80	354. 21
Rosebud Reservation 3 per cent fund, act May 30, 1910	No year.	1, 550. 06		1, 713. 48	3, 218. 82	3, 218. 82		44. 72	
Rosebud Reservation 3 per cent fund, act Mar. 2, 1907	No year.	9, 116. 89			*10. 25*	*10. 25*		9, 127. 14	
Rosebud Sioux 3 per cent minors' fund	No year.	10, 359. 58		597. 53	916. 59	916. 59		10, 040. 52	
Round Valley general fund	No year.	1, 205. 47	276. 12	1, 171. 70	1, 796. 02	1, 992. 13		581. 15	80. 01
Sac and Fox of the Mississippi fund	No year.	517. 80						517. 80	
Sac and Fox of the Mississippi in Iowa fund, act Mar. 3, 1909	No year.	417. 08						417. 08	
Sac and Fox of the Mississippi fund, Iowa acts Mar. 3, 1909, and Apr. 4, 1910	No year.	176. 48		9, 053. 56	9, 098. 26	9, 097. 25		131. 78	
Sac and Fox of the Mississippi in Iowa fund	No year.	103. 59						103. 59	1. 01
Sac and Fox of the Mississippi in Oklahoma fund	No year.	361. 71						361. 71	
Sac and Fox of the Mississippi in Oklahoma fund, acts Mar. 3, 1909, and Apr. 4, 1910	No year.	7, 167. 08	43. 38	2, 000. 00	*43. 38*			9, 210. 46	
Sac and Fox of the Missouri fund	No year.	410. 27						410. 27	
Sac and Fox of the Missouri minors' fund	No year.	1, 250. 55		108. 35				1, 358. 90	
Santee Sioux fund	No year.	310. 19						310. 19	
Seminole general fund	No year.	104. 11						104. 11	
Seminole school fund	No year.	1, 830. 36	51. 21	5, 797. 14	2, 037. 15	2, 088. 07		5, 590. 35	. 29
Seminoles of Oklahoma fund	No year.	92. 46						92. 46	
Seneca fund	No year.	957. 77						957. 77	
Senecas of New York fund	No year.	970. 65		49. 89	36. 14	36. 14		984. 40	
Seneca Tonawanda Band fund	No year.	4, 766. 59		1, 265. 89	1, 388. 68	1, 388. 68		4, 643. 80	
Seneca and Shawnee fund	No year.	2, 407. 08		78. 26				2, 485. 34	
Shawnee fund	No year.	8. 09						8. 09	
Shawnee fund, Eastern	No year.	519. 45						519. 45	
Shoshone and Bannock fund	No year.	2, 347. 12		144. 86				2, 491. 98	
Siletz general fund	No year.	325. 10			77. 80	77. 80		247. 30	
Sioux fund—									
Cheyenne River	No year.	4, 042. 61	586. 45	4, 860. 11	2, 136. 78	2, 508. 06		6, 765. 94	215. 17
Crow Creek	No year.	674. 57	8. 61	2, 238. 97	1, 707. 34	1, 715. 95		1, 206. 20	
Flandreau	No year.	484. 99		24. 44				509. 43	
Flandreaus minors'	No year.	29. 47						29. 47	
Lower Brulé	No year.	456. 00	410. 78	547. 06	23. 55	434. 33		979. 51	
Pine Ridge	No year.	9, 935. 81		12, 872. 98	7, 915. 95	7, 915. 95		14, 892. 84	
Ponca	No year.	2, 552. 85		22. 90				2, 575. 75	
Ponca minors'	No year.	228. 30		5. 72				234. 02	
Rosebud	No year.	3, 617. 74	452. 48	16, 805. 82	9, 175. 34	9, 423. 64		11, 248. 22	204. 18
Santee	No year.	11, 055. 89		49. 14				11, 105. 03	
Santee minors'	No year.	816. 64		6. 14				822. 78	
Standing Rock	No year.	7, 346. 00	31. 30	8, 693. 50	241. 36	272. 66		15, 798. 14	
Tongue River	No year.	469. 67						469. 67	

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
Interest accounts (permanent)—Continued.									
Interest on—Continued.									
Sisseton and Wahpeton fund	No year.	$344. 37		$207. 58				$551. 95	
Sisseton and Wahpeton minors' fund	No year.	927. 42		24. 70	$130. 06	$130. 06		822. 06	
Standing Rock Reservation 3 per cent fund	No year.	6, 893. 17	$982. 08	1, 564. 48	1, 476. 29	2, 113. 00		6, 981. 36	$345. 37
Standing Rock Reservation 3 per cent fund, act Feb. 14, 1913	No year.	7, 344. 90		2, 606. 63	6, 390. 60	4, 810. 31		3, 560. 93	1, 580. 29
Stockbridge consolidated fund	No year.	1. 53					$1. 53		
Tonkawa fund	No year.	15. 84						15. 84	
Tonkawa minors' fund	No year.	6. 65						6. 65	
Uintah and White River Ute fund	No year.	20, 936. 47		924. 96				21, 861. 43	
Umatilla general fund	No year.	7. 83	. 75	3, 410. 63	3, 340. 25	3, 313. 22		78. 21	27. 78
Umatilla school fund	No year.	1, 266. 82	. 27	410. 12	1, 583. 73	1, 579. 81		93. 21	4. 19
Ute 4 per cent fund	No year.	6, 615. 65			210. 48	210. 48		6, 405. 17	
Utes, Confederated Bands of, 4 per cent fund, Southern Ute	No year.	25, 836. 41		4, 762. 31	3, 232. 47	3, 232. 47		27, 366. 25	
Utes, Confederated Bands of, 4 per cent fund, Ute Mountain Ute	No year.	6, 079. 60	119. 15	10, 579. 32	8, 927. 84	8, 990. 66		7, 731. 08	56. 33
Utes, Confederated Bands of, 4 per cent fund, Uintah, etc	No year.	3, 317. 36	384. 14	2, 753. 06	42. 48	425. 72		6, 027. 94	. 90
Ute 5 per cent fund, Ute Mountain Ute	No year.	17, 978. 66	157. 32	5, 684. 54	10, 170. 21	8, 645. 98		13, 492. 99	1, 681. 55
Ute 5 per cent fund, Southern Ute	No year.	6, 760. 25	70. 23	4, 038. 10	3, 473. 53	3, 530. 26		7, 324. 82	13. 50
Ute 5 per cent fund, Uintah, etc	No year.	2, 927. 43	1, 068. 21	7, 163. 21	6, 813. 49	7, 819. 99		3, 277. 15	61. 71
Winnebago fund, Nebraska	No year.	8, 986. 08		485. 38	622. 54	622. 54		8, 848. 92	
Winnebago fund, Wisconsin	No year.	3, 197. 76		366. 64	951. 14	951. 14		2, 613. 26	
Yankton Sioux fund	No year.	3, 314. 64						3, 314. 64	
Total, Interest Accounts		1, 381, 762. 88	35, 031. 13	753, 262. 17	1, 336, 157. 72	1, 329, 740. 57	1. 53	798, 865. 80	41, 448. 28

Support of Indian Schools:									
Indian schools: Support	1927–28			[9]					
	1927			[10] 2, 419, 200. 00	2, 396, 607. 59	2, 265, 597. 91		22, 592. 41	131, 009. 68
	1926	78, 265. 52	153, 147. 39		*19, 413. 25*	133, 733. 77		97, 678. 77	. 37
	1925	159, 846. 48	77. 05		8, 079. 86	8, 156. 91	151, 766. 62		
	1924			35. 47	*49. 81*	*49. 81*	85. 28		
	1923				*533. 75*	*533. 75*	533. 75		
	1920				*50. 00*	*50. 00*	50. 00		
	Certified claims.			3, 186. 49	3, 186. 49	3, 186. 49			
					2, 387, 827. 13	2, 410, 041. 52			
Indian school buildings	1927			200, 000. 00	199, 990. 94	179, 181. 08		9. 06	20, 809. 86
	1926	6, 762. 84	16, 644. 97		*7, 106. 92*	9, 538. 05		13, 869. 76	
	1925	19, 227. 84			552. 74	552. 74	18, 675. 10		
					193, 436. 76	189, 271. 87			
Indian school and agency buildings	1924			56. 86	19. 82	19. 82	37. 04		
	1922				*5. 10*	*5. 10*	5. 10		
					14. 72	14. 72			
Indian school transportation	1927			90, 000. 00	70, 934. 47	59, 819. 72		19, 065. 53	11, 114. 75
	1926	17, 472. 12	11, 569. 30		12, 349. 55	23, 918. 85		5, 122. 57	
	1925	3, 288. 48			963. 53	963. 53	2, 324. 95		
	1924				*123. 51*	*123. 51*	123. 51		
					84, 124. 04	84, 578. 59			
Indian boarding schools	1927–28			[11] 20, 000. 00	13, 250. 00	6, 889. 14		6, 750. 00	6, 360. 86
	1927			[12] 3, 005, 000. 00	2, 972, 439. 56	2, 861, 520. 02		32, 560. 44	110, 919. 54
	1926–27	116, 895. 00	18, 370. 80		116, 891. 75	135, 262. 48		3. 25	. 07
	1925–1927	[13] 187, 934. 06			187, 309. 06	181, 315. 33		625. 00	5, 993. 73
	1926	[14]	93, 493. 23		*40, 519. 13*	52, 974. 10		33, 811. 44	
	1925–26	[15] 5, 302. 59	15, 781. 22		*9, 515. 16*	6, 266. 06		14, 817. 75	
	1925	72, 568. 25	6. 17		*39. 28*	*33. 46*	72, 607. 53		. 35
	1924–25	1, 185. 40					1, 185. 40		
					3, 239, 816. 80	3, 244, 193. 67			
Indian schools—									
Carson City, Nev	1924				*1. 97*	*1. 97*	1. 97		
Five Civilized Tribes	1927			150, 000. 00	148, 510. 54	144, 626. 40		1, 489. 46	3, 884. 14
	1926	5, 080. 00	258. 07		*109. 76*	148. 31		5, 189. 76	
	1925	6, 131. 36					6, 131. 36		
					148, 400. 78	144, 774. 71			
Lawrence, Kans	1923				*11. 20*	*11. 20*	11. 20		
Riverside, Calif	Certified claims.			1. 53	1. 53	1. 53			
Theodore Roosevelt, Fort Apache, Ariz	1923–24				*. 75*	*. 75*	. 75		
Tomah, Wis	Certified claims.			4. 50	4. 50	4. 50			
Wahpeton, N Dak	Certified claims.			5. 50	5. 50	5. 50			

[9] Appropriation of $250,000 transferred to "Indian Service supply fund."
[10] Exlusive of $35,500 transferred to "Contingent expenses, Department of the Interior, 1927."
[11] Transferred from 1927 account.
[12] Exclusive of $20,000 transferred to 1927–28 account.
[13] Includes $139,331.61 transferred from 1926 account and $48,602.45 from 1925–26 account.
[14] Balance of $132, 623.92 and $6,707.69 repayments transferred to 1925–1927 account.
[15] Exclusive of $48,602.45 transferred to 1925–1927 account.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
Support of Indian Schools—Continued.									
Indian school buildings, etc.—									
Bismarck, N. Dak., dining room and kitchen	No year.	$4, 763. 72	$185. 32		*$185. 32*		$4, 949. 04		
Carson City, Nev., rebuilding dairy and horse barns	No year.	383. 29			3. 40	$3. 40	379. 89		
Cherokee Orphan Training School, Five Civilized Tribes, Oklahoma, dining hall and equipment	No year.	1, 164. 98	1, 874. 53		*13. 71*	1, 026. 15		$1, 178. 69	$834. 67
Chilocco, Okla., rebuilding and recequipping horse barn	1924-25	83. 17					83. 17		
Fort Totten, N. Dak., barn	No year.		575. 81			306. 00			269. 81
Fort Totten, N. Dak., gymnasium	No year.		15. 83		*15. 83*		15. 83		
Greenville, Calif., repairs and improvements.	Certified claims.			$149. 54	149. 54	149. 54			
Pawnee, Okla., repairs and improvements	1927			22, 000. 00	21, 780. 00	21, 507. 47		220. 00	272. 53
Pierre, S. Dak., proceeds of school farm	No year.	542. 75			500. 00			42. 75	500. 00
Santa Fe, N. Mex., assembly hall and gymnasium	No year.	5, 000. 00	8, 541. 00		4, 206. 36	6, 970. 04		793. 64	5, 777. 32
Seneca Indian School, Wyandotte, Okla., repairs, improvements, etc	1927			40, 000. 00	39, 600. 00	35, 312. 46		400. 00	4, 287. 54
Sioux Reservation, N. Dak., and S. Dak., buildings	No year.		1, 899. 73		*1, 797. 32*	102. 41	1, 797. 32		
Tomah, Wis., rebuilding and refurnishing school building	No year.	4, 592. 93	637. 31		*367. 46*	269. 85		4, 960. 39	
Wahpeton, N. Dak., school building	No year.				*65. 67*	*65. 67*		65. 67	
Wahpeton, N. Dak., dairy herd	1924–25	55. 54			4. 47	4. 47	51. 07		
Permanent and indefinite—									
Special funds—									
Indian school improvements, act Apr. 21, 1904	No year.	(16)							

Carlisle, Pa., Bradford R. Wood bequest	No year.	1, 000. 00						1, 000. 00	
		697, 546. 32							
Less repayments per footnote		6, 707. 69							
Total, Support of Indian schools		690, 838. 63	323, 077. 73	5, 949, 639. 89	6, 117, 416. 30	6, 138, 458. 81	260, 815. 88	262, 246. 34	302, 035. 22
Miscellaneous expenses of Indian Service:									
Administration of affairs of Five Civilized Tribes, Oklahoma	1925	11, 486. 28			67. 60	67. 60	11, 418. 68		
Administration, Quapaw Agency (reimbursable)	1927			15, 000. 00	14, 850. 00	14, 498. 92		150. 00	351. 08
Advertising sale of Indian lands (reimbursable)	1927			500. 00	384. 39	181. 97		115. 61	202. 42
	1926	196. 27	250. 07		193. 61	443. 68		2. 66	
	1925	913. 03			7. 12	7. 12	905. 91		
					585. 12	632. 77			
Asylum for insane Indians, Canton, S. Dak.	1927			75, 000. 00	73, 325. 15	66, 430. 57		1, 674. 85	6, 894. 58
	1926		6, 609. 50		*1, 785. 88*	4, 823. 62		1, 785. 88	
	1925	10, 403. 67					10, 403. 67		
					71, 539. 27	71, 254. 19			
Asylum for insane Indians Canton, S. Dak.; well	1926	3, 000. 00			1, 610. 00	1, 610. 00		1, 390. 00	
Bridge across Colorado River near Lee Ferry, Ariz. (reimbursable)	1926–27	100, 000. 00						100, 000. 00	
Bridges across Rio Grande within Chochiti and San Juan Pueblo Indian grants, N. Mex. (reimbursable)	1925	22, 679. 09					22, 679. 09		
Bridge across San Juan River near Bloomfield, N. Mex. (reimbursable)	1926–27	6, 620. 00			6, 620. 00	6, 620. 00			
Canals and laterals, ceded portion of Wind River Reservation, Wyo. (reimbursable)	1925	4, 330. 77					4, 330. 77		
Coolidge Dam across canyon of Gila River near San Carlos, Ariz. (reimbursable)	1927			725, 000. 00	529, 683. 00	248, 933. 60		195, 317. 00	280, 749. 40
	1925–1927	[17] 210, 482. 22			190, 874. 26	189, 471. 89		19, 607. 96	1, 402. 37
	1925–26	[18]	33, 381. 35		*10, 326. 23*	23, 055. 12		9, 926. 70	
					710, 231. 03	461, 460. 61			
Counsel for Pueblo Indians of New Mexico	1927			3, 000. 00	3, 000. 00	3, 000. 00			
	1925	272. 79					272. 79		
					3, 000. 00	3, 000. 00			

[16] Balance of $759.81 transferred to "Proceeds of lands and buildings, Rosebud Sioux Indians, S. Dak., act Feb. 14, 1920, trust fund."
[17] Transferred from 1925–26 account.
[18] Balance of $210,082.69 and $399.53 repayments transferred to 1925–1927 account.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
INDIAN AFFAIRS—continued									
Miscellaneous expenses of Indian Service—Contd.									
Court costs, etc., in suits of Indian allottees, Five Civilized Tribes	No year.	$500.00						$500.00	
Determining heirs of deceased Indian allottees	1927			$70,000.00	$62,907.98	$61,566.98		7,092.02	$1,341.00
	1926	12,386.17	$3,549.54		*2,331.51*	1,218.03		14,717.68	
	1925	10,768.08			22.95	22.95	$10,745.13		
	1921				*8.78*	*8.78*	8.78		
					60,590.64	62,799.18			
Disposition of affairs of Eastern Band of Cherokees in North Carolina	1927			8,000.00	5,262.83	3,551.59		2,737.17	1,711.24
	1926	6,872.61	1,047.12		*1,161.27*	*114.15*		8,033.88	
					4,101.56	3,437.44			
Diversion dam, Gila River Reservation, Ariz. (reimbursable)	No year.	(19)							
	1924–25	8,150.98			5,784.97	5,784.97	2,366.01		
					5,784.97	5,784.97			
Diversion dam and distribution and drainage system, Yakima Reservation, Wash. (reimbursable)	1926	2,001.91	1,981.44		614.19	2,595.63		1,387.72	
	1925	2,033.21			82.71	82.71	1,950.50		
					696.90	2,678.34			
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			
Drainage Isleta Pueblo Indian lands, Rio Grande Valley, N. Mex. (reimbursable)	1925	1,707.51					1,707.51		
Education of Choctaws in Mississippi	1925	2,117.87			*72.96*	*72.96*	2,250.83		

Education Sioux Nation, South Dakota	No year.	50. 29						50. 29	
	1927			250, 000. 00	243, 259. 81	238, 690. 53		6, 740. 19	4, 569. 28
	1926	8, 231. 75	10, 382. 08		*6, 597. 92*	3, 784. 16		14, 829. 67	
	1925	53, 433. 72			404. 91	404. 91	53, 028. 81		
					237, 066. 80	242, 879. 60			
Enrollment, allotment, etc., Fort Belknap Reservation, Mont. (reimbursable)	No year.	3, 817. 51			19. 06	19. 06		3, 798. 45	
Enrollment, allotments, etc., Northern Cheyenne Reservation, Mont	1927			27, 500. 00	22, 730	12, 231. 07		4, 770. 00	10, 498. 93
Enrollment and allotment, Lac du Flambeau Band of Chippewas, Wisconsin	No year.	749. 80	210. 50		*210. 50*			960. 30	
Equalizing allotments, Chickasaw Freedmen, Five Civilized Tribes	No year.		1, 393. 40						1, 393. 40
Fort Lapwai Sanatorium, Idaho, boys' dormitory and hospital	1926–27	3, 067. 55	45, 716. 30		2, 470. 58	48, 186. 31		596. 97	. 57
Improvement, maintenance, and operation, irrigation systems, Blackfeet Reservation, Mont. (reimbursable)	1927			15, 000. 00	14, 879. 72	14, 717. 94		120. 28	161. 78
Improvement, maintenance, and operation, irrigation systems, Crow Reservation, Mont. (reimbursable)	1925	74, 121. 67			*6. 35*	*6. 35*	74, 128. 02		
Improvement, maintenance, and operation, Fort Hall irrigation system, Idaho	1927			33, 500. 00	32, 548. 20	32, 438. 42		951. 80	109. 78
Improvement, maintenance, and operation, Fort Hall irrigation system, Idaho (reimbursable)	1925	2, 243. 18			*. 36*	*. 36*	2, 243. 54		
Improvement, maintenance, and operation, Hogback irrigation project, Navajo Reservation, N. Mex. (reimbursable)	1927			6, 000. 00	5, 940. 00	5, 940. 00		60. 00	
	1926		24. 34		*24. 34*			24. 34	
	1925	334. 61					334. 61		
					5, 915. 66	5, 940. 00			
Improvement, maintenance, and operation, irrigation system, Laguna Pueblo, N. Mex. (reimbursable)	1927			4, 000. 00	3, 960. 00	2, 351. 89		40. 00	1, 608. 11
Improvements, maintenance and operation, irrigation system, Pyramid Lake Reservation, Nev. (reimbursable)	1925	1, 502. 65					1, 502. 65		

[19] Balance of $6,455.07 transferred to "Maintenance, repairs and operation, diversion dam, Gila River Reservation, Ariz. (reimbursable), 1927."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
Miscellaneous expenses of Indian Service—Contd.									
Industry among Indians (reimbursable)	No year.	$22,035.78			*$755.88*	*$755.88*	$22,770.70	$20.96	
Industry among Indians	1927			$175,000.00	168,202.67	125,860.29		6,797.33	$42,342.38
	1926	8,090.42	$37,872.09		*23,773.92*	14,098.17		31,864.34	
	1925	15,984.93			176.08	176.08	15,808.85		
	Certified claims.	58.91			58.91	58.91			
					144,663.74	140,193.45			
Industry among Choctaws in Mississippi	1925	6,942.78					6,942.78		
Insect infestations, Indian Service	1925	400.00					400.00		
Investigation, reservoir site, Walker River, Nev.	1927			10,000.00	9,998.19	9,559.21		1.81	438.98
Irrigation, Colorado River Reservation, Ariz. (reimbursable)	1927			5,000.00	4,700.00	4,228.85		300.00	471.15
	1926	4,382.69	2,106.57		*1,780.90*	325.67		6,163.59	
	1925	16,167.43					16,167.43		
					2,919.10	4,554.52			
Irrigation, Indian lands, Yuma reclamation project, California and Arizona (reimbursable)	1927			35,000.00	35,000.00	35,000.00			
Irrigation, Indian reservations (reimbursable)	1927			155,000.00	151,435.37	140,402.27		3,564.63	11,033.10
	1926	12,836.69	18,332.46		*14,143.21*	4,187.75		26,979.90	1.50
	1925	44,267.12			310.39	310.39	43,956.73		
					137,602.55	179,900.41			
Irrigation project, Gila River Reservation, Ariz. (reimbursable)	1927			150,000.00	139,908.04	128,909.32		10,091.96	10,998.72
	1926		11,351.12		*7,293.83*	4,057.29		7,293.83	
	1925	2,043.55			544.99	544.99	1,498.56		
					133,159.20	133,511.60			
Irrigation project, Salt River Reservation, Ariz.	1925	187.87					187.87		

Irrigation project, San Juan Pueblo, N. Mex.	1926	800.00	266.84		*272.04*	*5.20*		1,072.04	
	1925	13,005.63					13,005.63		
					272.04	*5.20*			
Irrigation project, ceded lands, Wind River Reservation, Wyo. (reimbursable)	No year.		203.61		*203.61*		203.61		
Irrigation systems, Blackfeet Reservation, Mont. (reimbursable)	No year.				*1.50*	*1.50*	1.50		
	1925	1,707.62			321.43	321.43	1,386.19		
					319.93	319.93			
Irrigation systems, Flathead Reservation, Mont. (reimbursable)	No year.				*874.35*	*874.35*		874.35	
	1927–28			[20] 379,985.04				379,985.04	
	1927			[21] 180,014.96	14,659.64	14,214.25		165,355.32	445.39
	1926–27	15,000.00			*5,175.88*	4,131.50		9,824.12	1,044.38
	1926	40.50	114.65		*382.23*	*267.58*		422.73	
	1925	1,404.64			26.71	26.71	1,377.93		
					18,605.65	17,230.53			
Irrigation system, Fort Hall Reservation, and ceded lands, Idaho	1924–27	[22] 40,000.00			38,832.04	24,104.63		1,167.96	14,727.41
	1926	1,506.93	701.38		49.80	751.18		1,457.13	
	1925	[23] 517.65			*1.47*	*1.47*	519.12		
	1924	([23])			*60.34*	*60.34*	60.34		
	Certified claims.			45.25	45.25	45.25			
					38,865.28	24,839.25			
Irrigation system, Laguna, Pueblo, N. Mex. (reimbursable)	1926	600.00	289.33		*288.41*	.92		888.41	
	1925	782.68					782.68		
					288.41	.92			
Irrigation system, Pima Indian lands, Arizona (reimbursable)	1926	3,500.00	932.39		*795.29*	137.10		4,295.29	
	1925	520.42					520.42		
					795.29	137.10			
Irrigation systems, Uintah Reservation, Utah (reimbursable)	1927			16,000.00	15,697.53	15,383.74		302.47	313.79
	1926	202.79	2.49		35.00	37.49		167.79	
	1925	1,056.72			405.00	405.00	651.72		
					16,137.53	15,826.23			

[20] Transferred from 1927 account.

[21] See note 20.

[22] Includes $37,452.92 transferred from 1925 account and $2,547.08 from 1924 account.

[23] See note 22.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
Miscellaneous expenses of Indian Service—Contd.									
Irrigation system, Wind River diminished reservation and ceded lands, Wyoming (reimbursable)	1927			$55,000.00	$53,864.11	$52,609.84		$1,135.89	$1,254.27
	1926	$1,476.48	$28.54		282.21	310.75		1,194.27	
	1925	2,149.67			*3.50*	*3.50*	$2,153.17		
					54,142.82	52,917.09			
Judgments, Court of Claims, Indians, act of Jan. 22, 1923	No year.				*134.09*	*134.09*		134.09	
Judgments, Court of Claims, Choctaw and Chickasaw Nations	No year.	86.08						86.08	
Judgments, Court of Claims, New York Indians	No year.	634.53						634.53	
Judgments, Court of Claims, Ottawa and Chippewa Indians of Michigan	No year.	2,177.93			77.74	77.74		2,100.19	
Judgment in favor of Pottawatomies of Michigan and Indiana	No year.	435.79						435.79	
Judgments, Court of Claims, Sisseton and Wahpeton Bands of Sioux Indians	No year.	472.20			157.40	157.40		314.80	
Judgments in favor of Old Settlers or Western Cherokee Indians	No year.	262.18						262.18	
Lands and improvements for Choctaws in Mississippi	1927			3,500.00				3,500.00	
	1926	4,000.00			3,800.00	3,800.00		200.00	
	1925	1,360.00					1,360.00		
	Certified claims.			480.00	480.00	480.00			
					4,280.00	4,280.00			
Lands and water rights for Navajoes, Arizona and New Mexico	No year.	3,369.82						3,369.82	
Land for Reno Indian colony, Nevada	1927			4,300.00	4,160.00	4,160.00		140.00	
Land for Paiute Indians, Utah	1926	1,275.00						1,275.00	
Land for Cahuilla Reservation, Calif	1927			2,000.00	2,000.00	2,000.00			
Land for Santa Ysabel Reservation, Calif	1927			25,000.00				25,000.00	

Land for Temoak Indians, Ruby Valley, Nev.	1926	25,000.00					25,000.00	
Maintenance and operation, Ahtanum irrigation system, Yakima Reservation, Wash. (reimbursable)	1925	740.75				740.75		
Maintenance and operation, irrigation systems, Blackfeet Reservation, Mont. (reimbursable)	1926	5.50	59.89		*6.22*	53.67	11.72	
Maintenance and operation, irrigation systems, Crow Reservation, Mont. (reimbursable)	1927			5,000.00	4,610.13	4,535.33	389.87	74.80
	1926	235.09	2.82		86.14	88.96	148.95	
					4,696.27	4,624.29		
Maintenance and operation, irrigation systems, Flathead Reservation, Mont. (reimbursable)	1927–28			25,000.00	25,000.00	11,643.93		13,356.07
Maintenance and operation, irrigation systems, Fort Belknap Reservation, Mont. (reimbursable)	1927			20,000.00	19,625.66	19,619.10	374.34	6.56
	1926	1,400.00	848.36		177.80	1,026.16	1,222.20	
	1925	1,597.03			52.34	52.34	1,544.69	
					19,855.80	20,697.60		
Maintenance and operation, Fort Hall irrigation system, Idaho	1926	221.50	68.72		71.41	140.13	150.09	
Maintenance and operation, irrigation systems, Fort Peck Reservation, Mont. (reimbursable)	1927			9,000.00	8,308.60	6,404.02	691.40	1,904.58
	1926	963.47	153.39		*97.52*	55.87	1,060.99	
	1925	4,194.68			1,120.75	1,120.75	3,073.93	
					9,331.83	7,580.64		
Maintenance and operation, irrigation system, Colorado River Reservation, Ariz. (reimbursable)	1927			10,000.00	9,526.56	9,478.06	473.44	48.50
	1926	1,680.24	118.36		1,448.49	1,566.85	231.75	
	1925	2,368.43					2,368.43	
					10,975.05	11,044.91		
Maintenance and operation, Ganado irrigation project, Navajo Reservation, Ariz. (reimbursable)	1927			4,000.00	3,960.00	3,857.25	40.00	102.75
	1926		1.64		*1.64*		1.64	
	1925	210.20					210.20	
					3,958.36	3,857.25		

Expenditures, balances, etc. Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926 — On books of Treasury	Funds available in 1927: Balances June 30, 1926 — To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927 — On books of Treasury	Balances June 30, 1927 — To credit of disbursing officers
INDIAN AFFAIRS continued									
Miscellaneous expenses of Indian Service contd.									
Maintenance and operation, irrigation system, Pima Indian lands, Arizona (reimbursable)	1927			$15,000.00	$13,559.01	$10,632.52		$1,440.99	**$2,926.49**
	1926	$2,959.18	$1,194.05		*698.68*	495.37		3,657.86	
	1925	94.42					$94.42		
					12,860.33	11,127.89			
Maintenance and operation, irrigation system, Pyramid Lake Reservation, Nev. (reimbursable)	1927			3,500.00	3,417.97	3,122.64		82.03	295.33
	1926	115.29	695.00		*506.77*	188.23		622.06	
					2,911.20	3,310.87			
Maintenance and operation, Satus irrigation project, Yakima Reservation, Wash. (reimbursable)	1927			4,000.00	3,960.00	3,851.80		40.00	**108.20**
	1926	400.00	4.74		*4.74*			404.74	
					3,955.26	3,851.80			
Maintenance and operation, Toppenish-Simcoe irrigation system, Yakima Reservation, Wash. (reimbursable)	1927			2,500.00	2,475.00	2,198.52		25.00	**276.48**
	1926	1,000.00	**742.40**		*594.77*	147.63		1,594.77	
	1925	3,494.30					3,494.30		
					1,880.23	2,346.15			
Maintenance and operation, water works, Papago Indian villages, Arizona	1927			18,000.00	17,704.31	15,352.99		295.69	**2,351.32**
	1926	**1,094.22**	2,432.57		*1,311.02*	1,121.55		2,405.24	
	1925	34.73					34.73		
Certified claims				38.22	38.22	38.22			
					16,431.51	16,512.76			

Maintenance and operation, pumping plants, San Xavier Reservation, Ariz. (reimbursable)	1927			3,000.00	2,844.93	2,779.66		155.07	65.27
	1926	247.55	176.45		34.44	210.89		213.11	
	1925	135.57			97.66	97.66	37.91		
	Certified claims.			5.60	5.60	5.60			
					2,982.63	3,093.81			
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	[24] 6,455.07			6,382.56	6,129.97		72.51	252.59
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						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	[25] 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 land	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		50,893.67	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. Lipps	1926			901.55	901.55	901.55			
Loyal Creeks and freedmen	No year.	7,303.35						7,303.35	
Nez Perces of Idaho	No year.	477.50						477.50	
Pottawatomie Indians of Michigan	No year.	1,439.97						1,439.97	

[24] Transferred from "Diversion dam, Gila River Reservation, Ariz. (reimbursable)."

[25] Exclusive of $172,635.80 transferred to "Clallam minors' 4 per cent fund, trust fund."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
Miscellaneous expenses of Indian Service—Continued.									
Payment to—Continued.									
Scouts and soldiers of Sisseton, Wahpeton, Medawakanton, and Wapakoota Sioux	No year.	$2,103.91			$212.17	$212.17		$1,891.74	
Sioux of Rosebud Reservation, for lands	No year.	238.50						238.50	
Stevens and Ferry Counties, Wash	No year.	365.32						365.32	
Stockbridge and Munsee Indians, Wisconsin	No year.	47,815.02			157.59	157.59		47,657.43	
John Terhorst, Bernard Tangen, and estate of Simon Denomie (reimbursable)	1926	9,788.00			9,788.00	9,788.00			
Tillamooks and other Indians of Oregon	No year.	3,358.72						3,358.72	
Uintah and White River Utes, for lands	No year.	488.82						488.82	
Western Miamis	No year.	474.28						474.28	
Yakima Nation	No year.	976.50						976.50	
Preservation of records, office of superintendent of Five Civilized Tribes, Muskogee, Okla	1927			$10,000.00	9,900.00	7,528.66		100.00	$2,371.34
Probate attorneys, Five Civilized Tribes, Oklahoma	1927			38,000.00	35,000.00	34,329.82		3,000.00	670.18
	1926	.50	$1,272.02		*712.38*	559.64		712.88	
	1925	5,989.02					$5,989.02		
					34,287.62	34,889.46			
Purchase of allotments for Wisconsin Band of Pottawatomies, Wisconsin and Michigan (reimbursable	No year.	4,347.23						4,347.23	
Purchase of implements, etc., for Indians of Fort Belknap Reservation, Mont. (reimbursable)	No year.				*111.87*	*111.87*		111.87	

Purchase of lands for landless Indians in California	No year.	2, 698. 72			2, 500. 00	2, 500. 00		198. 72	
	1927			7, 000. 00	1, 000. 00	1, 000. 00		6, 000. 00	
	1926	7, 000. 00			6, 500. 00	6, 500. 00		500. 00	
	1925	8, 000. 00			3, 150. 00	3, 150. 00	4, 850. 00		
					13, 150. 00	13, 150. 00			
Reclaiming lands, Lummi Reservation, Wash. (reimbursable)	1927			65, 000. 00	60, 539. 59	24, 639. 81		4, 460. 41	35, 899. 78
Reclamation and maintenance charges, Paiute Indian lands, Newlands project, Nevada (reimbursable)	1927			13, 500. 00	13, 500. 00	13, 500. 00			
Relief and settlement of Apache Indians held as prisoners of war at Fort Sill, Okla	No year.	1, 481. 23	817. 24		*617. 24*	200. 00		2, 098. 47	
Relief of dispossessed Indian allottees, Nisqually Reservation, Wash	1924–27	6, 124. 25						6, 124. 25	
Relief of—									
Lewis J. Burshia	No year.			400. 00	400. 00	400. 00			
John Farrell	No year.			585. 20				585. 20	
William Knabe	No year.			50. 00	50. 00	50. 00			
F. E. Romberg (reimbursable)	No year.	375. 00			375. 00	375. 00			
R. P. Rueth	No year.	350. 00			350. 00	350. 00			
Joseph B. Tanner	No year.			250. 00	250. 00	250. 00			
Sam Tilden	No year.			749. 50	749. 50	749. 50			
Ellen B. Walker	No year.	1, 560. 00			1, 560. 00	1, 560. 00			
Rebuilding and reequipping dairy barn, Fort Hall Reservation, Idaho	1924–25	1, 074. 32					1, 074. 32		
Relieving distress and prevention, etc., of diseases among Indians	1927			756, 000. 00	724, 865. 51	653, 819. 97		31, 134. 49	71, 045. 54
	1926	44, 220. 68	70, 257. 26		*26, 750. 22*	43, 507. 04		70, 970. 90	
	1925	41, 944. 33			2, 546. 89	2, 546. 89	39, 397. 44		
	1924				*272. 00*	*272. 00*	272. 00		
	Certified claims.			302. 97	302. 97	302. 97			
					700, 693. 15	699, 904. 87			
Repairs to irrigation systems and flood protection of irrigable lands, Pueblos in New Mexico	1927			7, 000. 00	6, 000. 00	4, 920. 14		1, 000. 00	1, 079. 86
	1926	400. 00	1, 905. 61		*1, 762. 54*	143. 07		2, 162. 54	
	1925	5, 253. 20					5, 253. 20		
					4, 237. 46	5, 063. 21			
Roads and bridges, Mescalero Reservation, N. Mex. (reimbursable)	1927			9, 000. 00	8, 475. 58	7, 429. 12		524. 42	1, 046. 46
	1926	498. 39	1, 108. 00		*1, 312. 36*	*204. 36*		1, 810. 75	
	1925	1, 536. 66	58. 38		*58. 38*		1, 595. 04		
					7, 104. 84	7, 224. 76			

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
Miscellaneous expenses of Indian Service—Continued.									
Roads and bridges, Shoshone Reservation, Wyo. (reimbursable)	1927			$6,000.00	$5,940.00	$5,921.80		$60.00	$18.20
	1926	$500.00	$10.08		*6.18*	3.90		506.18	
	1925	1,228.86					$1,228.86		
					5,933.82	5,925.70			
Satus irrigation project, Yakima Reservation, Wash. (reimbursable)	1925	8,602.16			5.12	5.12	8,597.04		
Spillway and drainage ditch, Lake Andes, S. Dak.	No year.	48,612.76	924.23					48,612.76	924.23
Suppressing contagious diseases among livestock of Indians	1927–28			30,000.00	25,000.00	16,999.87		5,000.00	8,000.13
	1927			8,000.00	8,000.00	7,999.71			.29
	1926	500.00	1,866.05		*335.85*	1,530.20		835.85	
	1925	110.00		290.00	400.00	400.00			
					33,064.15	26,929.78			
Suppressing liquor traffic among Indians [26]									
Surveying and allotting Indian reservations (reimbursable)	No year.	1,492.40			1,467.40	1,332.40		25.00	135.00
	1927			40,000.00	38,834.54	35,078.50		1,165.46	3,756.04
	1926	8,984.56	6,238.51		*748.90*	5,489.61		9,733.46	
	1925–26	9,359.60			*15.00*	*15.00*		9,374.60	
	1925	4,332.30			*95.21*	*95.21*	4,427.51		
					39,442.83	41,790.30			
Water supply, Dresslerville Indian colony, Nevada	1927			5,500.00	5,445.00	2,949.41		55.00	2,495.59
Water supply for stock and increasing grazing range on unallotted Indian lands (reimbursable)	1927			5,000.00				5,000.00	
	1926	2,800.00	880.82		*565.82*	315.00		3,365.82	
	1925	5,472.80					5,472.80		
					565.82	315.00			

Water supply, Navajo and Hopi Indians, Arizona (reimbursable)	1927			40,000.00	39,600.00	39,558.54		400.00	41.46
	1926	2,768.40	752.11		1,424.91	2,177.02		1,343.49	
	1925	2,716.94					2,716.94		
					41,024.91	41,735.56			
Water supply, Pueblo Indians, New Mexico	1927			2,500.00	2,475.00	2,464.66		25.00	10.34
	1926	239.32	5.59		1.07	6.66		238.25	
	1925	1,621.90					1,621.90		
					2,476.07	2,471.32			
Permanent and indefinite—									
Civilization of the Sioux	No year.			103,846.95	103,846.95	103,846.95			
Payment to Crow Indians for lands, act June 4, 1920	No year.	17,083.70			17,083.70	17,083.70			
Special funds—									
Construction, irrigation system, Wapato project, Wash., act Feb. 14, 1920	No year.		123,703.06	10,000.00		*36,827.25*		10,000.00	160,530.31
Maintenance irrigation system, Ahtanum project, Wash., act Aug. 1, 1914	No year.	11.52	12,006.98	4,000.00		4,882.96		4,011.52	7,124.02
Maintenance, irrigation systems, Blackfeet Reservation, Mont., act May 18, 1916	No year.		5,290.45	1,037.03	1,037.03	4,322.23			2,005.25
Maintenance, irrigation systems, Colville Reservation, Wash., act Aug. 1, 1914	No year.	122.00						122.00	
Maintenance, irrigation systems, Crow Reservation, Mont., act Aug. 1, 1914	No year.		89,832.33	73,000.00		84,017.31		73,000.00	5,815.02
Maintenance, irrigation system, Fort Hall Reservation, Idaho, act Aug. 1, 1914	No year.	3.50	31,701.04			*707.20*		3.50	32,408.24
Maintenance, irrigation systems, Flathead Reservation, Mont., act May 18, 1916	No year.		13,925.93	6,034.46		13,925.93		6,034.46	
Maintenance, irrigation system, Malki project Calif., act Aug. 1, 1914	No year.	56.00						56.00	
Maintenance irrigation system, Modoc Point project, Oreg., act Aug. 1, 1914	No year.	34.87	399.30			*315.70*		34.87	715.00
Maintenance irrigation system, Pala Reservation, Calif., act Aug. 1, 1914	No year.		432.50	17.50		*183.30*		17.50	615.80
Maintenance irrigation systems, Uintah Reservation, Utah, act Aug. 1, 1914	No year.	5,409.28	52,679.92		166.52	4,210.66		5,242.76	48,635.78

[36] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
Miscellaneous expenses of Indian Service—Contd.									
Special funds—Continued.									
Maintenance, Wapato irrigation project, Wash., act Aug. 1, 1914	No year.	$436.76			$55.61	$55.61		$381.15	
Maintenance irrigation system, Wapato project, Wash., act Aug. 1, 1914	No year.		$71,247.48	$32,000.00		38,201.36		32,000.00	$33,046.12
Maintenance irrigation system, Wind River diminished Reservation, Wyo., and ceded lands	No year.		32,436.89			*473.91*			32,910.80
Maintenance irrigation system, Yuma Reservation, Calif., act Aug. 1, 1914	No year.		52,305.20	1,616.75		*15,879.36*		1,616.75	68,184.56
Purchase of lands for landless Indians in California, act Mar. 3, 1925	No year.			5,439.25				5,439.25	
Surveys and investigations, protection of water rights, Blackfoot River	No year.			12,000.00				12,000.00	
Maintenance irrigation system, Colorado River Reservation, Ariz., act Aug. 1, 1914	No year.		23,448.27			*4,337.12*			27,785.39
Maintenance irrigation system, Fort Belknap Reservation, Mont., act Aug. 1, 1914	No year.		353.42			*805.45*			1,158.87
Maintenance irrigation system, Hogback project, Navajo Reservation, N. Mex., act Aug. 1, 1914	No year.		172.70			169.34			3.36
Maintenance irrigation system, Fort Peck Reservation, Mont., act May 18, 1916	No year.		3,701.07			*2,698.35*			6,399.42
Maintenance irrigation system, Pine River project, Southern Ute Reservation, Colo., Act Aug. 1, 1914	No year.					*755.63*			755.63
Maintenance irrigation system, Nespelem project, Washington, act Aug. 1, 1914	No year.		874.52			354.88			519.64

Maintenance irrigation system, Sand Creek project, Oregon, act Aug. 1, 1914	No year.		4, 262. 96			*1, 708. 60*			5, 971. 56
Maintenance irrigation system, Satus project, Washington, act Aug. 1, 1914	No year.		1, 142. 05			*736. 57*			1, 878. 62
Maintenance irrigation system, Toppenish-Simcoe project, Washington, act Aug. 1, 1914	No year.		876. 25			*810. 50*			1, 686. 75
Maintenance, irrigation system, LeClair-Riverton, ditch No. 2, ceded portion of Wind River Reservation, Wyo., act Aug. 1, 1914	No year.		1, 889. 23						1, 889. 23
Special deposit accounts			[275] 5, 632, 944. 76			*1, 393, 212. 03*			[277] 26, 156. 79
		1, 307, 164. 86							
Less repayments per footnote 18		399. 53							
Total, miscellaneous expenses of Indian Service		1, 306, 765. 33	6, 634, 350. 04	3, 882, 527. 23	3, 081, 869. 34	1, 704, 776. 88	$424, 127. 96	1, 683, 295. 26	8, 011, 442. 50
Total, Indian Affairs		27, 795, 266. 61	8, 487, 054. 23	38, 225, 287. 39	36, 791, 649. 35	35, 523, 521. 49	968, 650. 08	28, 260, 254. 57	9, 755, 182. 09
Total, Department of the Interior, including Pensions and Indian Affairs		55, 551, 901. 12	11, 827, 429. 58	306, 194, 552. 09	304, 512, 324. 49	303, 373, 256. 96	7, 188, 977. 52	50, 045, 151. 20	12, 966, 497. 11
SUMMARY									
General expenditures: Department of the Interior		54, 108, 131. 37	11, 753, 867. 77	306, 167, 717. 00	303, 080, 564. 24	302, 064, 499. 27	7, 188, 977. 52	50, 006, 306. 61	12, 769, 932. 74
Civil service retirement and disability fund [28] (net)		1, 443, 769. 75	73, 561. 81	26, 835. 09	1, 431, 760. 25	1, 308, 757. 69		38, 844. 59	196, 564. 37
Total, Department of the Interior		55, 551, 901. 12	11, 827, 429. 58	306, 194, 552. 09	304, 512, 324. 49	303, 373, 256. 96	7, 188, 977. 52	50, 045, 151. 20	12, 966, 497. 11
DEPARTMENT OF JUSTICE									
SALARIES, ETC.									
Salaries, Department of Justice	1927			993, 240. 00	985, 212. 49	898, 438. 94		8, 027. 51	86, 773. 55
	1925–26		34, 628. 07		*2, 997. 21*	31, 630. 86		[1] 1, 008. 76	
	1925	8, 582. 65					8, 582. 65		
					982, 215. 28	930, 069. 80			
Increase of compensation, Department of Justice	1924			28. 00	16. 50	16. 50	11. 50		
	Certified claims.			18. 17	18. 17	18. 17			
					34. 67	34. 67			

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.

[27] Exclusive of investments of Indian moneys in securities held by the Treasurer of the United States, disbursing officers of the Department of the Interior, and funds in other depositaries than the Treasury of the United States.

[28] For statement and analysis of this account see p. 398.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
SALARIES, ETC.—continued									
Books, Department of Justice	1927			$6,700.00	$6,170.05	$4,567.28		$529.95	$1,602.77
	1926	$600.00	$870.32		600.00	1,284.50			185.82
	1925		535.96			205.00			330.96
					6,770.05	6,056.78			
Printing and binding, Department of Justice and Courts	1927			[2]260,000.00	252,185.28	235,847.03		7,814.72	16,338.25
	1926-27			64,000.00	61,302.77	52,156.06		2,697.23	9,146.71
	1926	12,743.31	19,360.06		12,743.31	29,982.80			2,120,57
	1925	9,087.86	1,427.15		8,191.05	4,744.07	$896.81		4,874.13
	1924	12,714.42			317.70	317.70	12,396.72		
					334,740.11	323,047.66			
Rent of buildings, Department of Justice	1927			100,000.00	99,999.98	99,999.96		.02	.02
	1926		8,333.33			8,333.33			
					99,999.98	108,333.29			
Traveling and miscellaneous expenses, Department of Justice	1927			7,500.00	7,500.00	6,972.85			527.15
	1926		1,916.44			1,081.87			834.57
	1925	132.10	849.21				132.10		849.21
					7,500.00	8,054.72			
Defending suits in claims against the United States	1927			75,000.00	58,031.68	53,450.24		16,968.32	4,581.44
	1926	22,995.88	8,114.25		4,003.00	10,480.97		18,992.88	1,636.28
	1925	20,035.58	1,570.56			684.05	20,035.58		886.51
	1924		755.15		*756.25*	*1.10*	756.25		
					61,278.43	64,614.16			
Detection and prosecution of crimes	1927			2,154,280.00	1,951,760.35	1,914,037.14		202,519.65	37,723.21
	1926	[1]70,390.48	83,785.18		15,453.09	89,904.23		54,937.39	9,334.04
	1925	41,002.37	5,323.20		8.09	*404.60*	40,994.28		5,735.89
	1924-25	1.41		156.58	156.58	156.58	1.41		
	1924		723.17		*889.45*	*166.28*	889.45		
	1923			224.00				224.00	
Certified claims				91.00	91.00	91.00			
					1,966,579.66	2,003,618.07			

Enforcement of antitrust laws	1927			200,000.00	160,056.32	156,391.44		39,943.68	3,664.88
	1926	[1] 31,946.65	11,579.28		10,058.99	18,243.57		21,887.66	3,394.70
	1925	3,142.85	3,335.15				3,142.85		3,335.15
	1924		1,658.75		*1,658.75*		1,658.75		
			16,573.18		168,456.56	174,635.01			10,394 73
Enforcement of acts to regulate commerce	1927			10,500.00	10,000.00	9,081.88		500.00	918.12
	1926		905.71		*.79*	904.92		.79	
	1925	1.50	2.32	360.61	358.29	360.61	3.82		
					10,357.50	10,347.41			
Examination of judicial offices	1927			149,500.00	146,006.85	133,968.69		3,493.15	12,038.16
Investigation and prosecution of war frauds	1926–27	[3] 295,430.90	26,662.36		270,028.41	290,114.03		25,402.49	6,576.74
	1926	[4]			[4] *26,662.36*	*26,662.36*			
	1925	35.10	4.13		*5.13*	*1.00*	40.23		
	1924–25	29,190.36	7,909.47		*7,858.22*	51.25	37,048.58		
	1922–23				*5.55*	*5.55*	5.55		
					235,497.15	263,496.37			
Opinions of the Attorneys General	No year.	1,500.00			1,500.00	1,500.00			
Protecting interests of United States in customs matters	1927			103,200.00	101,710.00	97,745.65		1,490.00	3,964.35
	1926	3,825.63	2,008.40		800.00	1,956.87		3,025.63	851.53
	1925	4,998.95	915.37				4,998.95		915.37
	1924		515.56		*515.56*		515.56		
	Certified claims.			.84	.84	.84			
					101,995.28	99,703.36			
Protecting interests of United States in lands and waters, District of Columbia	No year.		392.06		*.70*	391.36		.70	
Salaries and expenses, Pueblo Lands Board	1927			39,000.00	30,000.00	26,566.18		9,000.00	3,433.82
	1926	17,226.09	3,053.95		*3,983.07*	*929.12*		21,209.16	
	1925	17,797.12					17,797.12		
					26,016.93	25,637.06			
Judgments, Court of Claims, Department of Justice	No year.	188.76						188.76	
CONTINGENT EXPENSES									
Contingent expenses, Department of Justice	1927			63,000.00	58,000.00	52,785.35		5,000.00	5,214.65
	1926	4,514.75	7,516.56		2,495.96	8,009.41		2,018.79	2,003.11
	1925	5,393.62	1,395.28			2.31	5,393.62		1,392.97
	1924		658.13			658.13			
					60,495.96	61,455.20			
Furniture and repairs	1924				*381.55*	*381.55*	381.55		

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[2] Includes $25,000 transferred from "Printing and binding, Supreme Court, 1927."
[3] Transferred from 1926 account, exclusive of $100,000 transferred to "Pay of regular assistant attorneys' United States courts, 1927," and $47.76 to "Civil service retirement and disability fund," p. 404.
[4] Balance of $368,816.30 and $26,662.36 repayments transferred to 1926–27 account.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
CONTINGENT EXPENSES—continued									
Miscellaneous items	1924				*$1. 29*	*$1. 29*	$1. 29		
	1923	$43. 68					43. 68		
					1. 29	*1. 29*			
Stationery	1924				*275. 29*	*275. 29*	275. 29		
Books for offices of solicitors	1924		$66. 82		*66. 82*		66. 82		
Permanent and indefinite:									
Refunding moneys erroneously received and covered into the Treasury	No year.			$2, 383. 12	2, 383. 12	2, 383. 12			
Return of unclaimed moneys deposited by clerks of courts	No year.			7, 301. 40	7, 301. 40	7, 301. 40			
Special fund:									
Purchase of landing field at air intermediate depot near Little Rock, Ark., from proceeds of sale of property at Picron	No year.	100, 000. 00			100, 000. 00	100, 000. 00			
		713, 522. 02							
Less repayments transferred per footnotes		28, 650. 81							
Total, Department of Justice		684, 871. 21	236, 771. 35	4, 236, 483. 72	4, 318, 403. 28	4. 323, 990. 00	156, 070. 41	$446, 881. 24	$231, 184. 63
JUDICIAL									
United States Supreme Court:									
Salaries, Supreme Court	1927			[5] 240, 546. 00	240, 500. 00	233, 238. 25		46. 00	7, 261. 75
	1926	[1] 7, 570. 00	1, 008. 49		*1, 008. 49*			8, 578. 49	
	1925	18, 443. 09					18, 443. 09		
					239, 491. 51	233, 238. 25			
Salary, reporter of Supreme Court	1927			[6] 8, 000. 00	7, 999. 96	7, 333. 26		. 04	666. 70
Salaries and expenses, reporter of Supreme Court	1927			(7)					
	1926		1, 062. 21		*112. 22*	*949. 99*		112. 22	
	1925		76. 04		*76. 04*		76. 04		
					188. 26	949. 99			
Miscellaneous expenses, Supreme Court	1927			18, 874. 00	15, 000. 00	14, 239. 42		3, 874. 00	760. 58

Printing and binding, Supreme Court	1927			[8] 25,000.00	25,000.00	8,527.45			16,472.55
	1926	25,161.18	8,912.58		24,239.75	24,770.12		921.43	8,382.21
	1925	6,388.26	135.16				6,388.26		135.16
	1924	4,000.00					4,000.00		
					49,239.75	33,297.57			
Bust and portrait of Chief Justice Edward Douglass White	1923–26	[9] 500.00			500.00	500.00			
	1923–24	([10])							
					500.00	500.00			
Salaries of judges:									
Salaries of circuit, district, and retired judges	1927			1,350,000.00	1,319,847.37	1,317,901.76		30,152.63	1,945.61
	1926	15,223.88	750.00		*2,854.18*	*2,104.18*		18,078.06	
	1925	70,117.36			1,832.33	1,832.33	68,285.03		
					1,318,825.52	1,317,629.91			
Salaries, retired judges	Certified claims.			38.89	38.89	38.89			
District Courts:									
Expenses of additional United States district courts	1923–25	67,621.51					67,621.51		
National Park Commissioners:									
Salaries, national park commissioners	1927			11,160.00	11,160.00	8,525.00			2,635.00
	1926	1,160.00	1,940.00		1,160.00	3,100.00			
					12,320.00	11,625.00			
Court of Customs Appeals:									
United States Court of Customs Appeals	1927			83,890.00	83,890.00	83,794.72			95.28
	1926	22.03	203.81		11.48	215.29		10.5	
	1925	72.08					72.08		
					83,901.48	84,010.01			
Court of Claims:									
Salaries	1927			96,212.00	96,000.00	95,377.78		212.00	622.22
	1926	[1] 348.23	343.16		*343.16*			691.39	
	1925	1,035.68					1,035.68		
					95,656.84	95,377.78			
Salaries and expenses of commissioners, Court of Claims	1927			69,000.00	54,499.05	50,289.15		14,500.95	4,209.90
	1925–26	14,536.93	1,359.15			*346.12*		14,536.93	1,705.27
					54,499.05	49,943.03			
Auditors	1927			([11])					
	1926	.06	.01		*.01*			.07	
	1925	1,500.48					1,500.48		
					.01				

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[6] Includes $3,500 transferred from "Salaries and expenses, reporter of Supreme Court, 1927."
[6] Transferred from "Salaries and expenses, reporter of Supreme Court, 1927."
[7] Appropriation of $11,500 transferred to accounts as follows:

Salaries, Supreme Court, 1927	$3,500
Salary, reporter of Supreme Court, 1927	8,000

[8] Exclusive of $25,000 transferred to "Printing and binding, Department of Justice and courts, 1927."
[9] Transferred from 1923–24 account.
[10] See note 9.
[11] Appropriation for 1927 included in "Salaries, Court of Claims, 1927."

Expenditures, balances, etc.— Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
JUDICIAL—continued									
Court of Claims—Continued.									
Contingent expenses	1927			$6,600.00	$6,599.75	$6,599.75		$0.25	
	1925	$1.44					$1.44		
					6,599.75	6,599.75			
Reporting decisions	1925	.02					.02		
Repairs to building, Court of Claims	1926		$3,252.68		*18.92*	3,233.76		18.92	
	1924–25	216.20					216.20		
					18.92	3,233.76			
Printing and binding, Court of Claims	1927			40,000.00	24,000.00	20,416.87		16,000.00	$3,583.13
	1926	12,000.00	5,392.70		6,000.00	7,330.96		6,000.00	4,061.74
	1925		1,070.24						1,070.24
					30,000.00	27,747.83			
Payment of judgments	No year	12,489.10						12,489.10	
Territorial Courts:									
Salaries, judges, marshals, etc., Territory of Alaska	1927			81,200.00	80,811.67	80,744.99		388.33	66.68
	1926	21.12			*179.44*	*179.44*		200.56	
	1925	480.56			*4,066.66*	*4,066.66*	4,547.22		
					76,565.57	76,498.89			
Salaries, justices and judges, Territory of Hawaii	1927			69,500.00	69,500.00	67,383.33			2,116.67
	1926		2,337.49		*2,337.49*			2,337.49	
					67,162.51	67,383.33			
United States Courts:									
Salaries, fees, and expenses of marshals, United States courts	1927			3,400,000.00	3,365,305.09	3,271,260.09		34,694.91	94,045.00
	1926	[1] 25,857.74	76,512.99		*27,909.26*	48,603.73		53,767.00	
	1925	37,866.31			29,571.76	29,571.76		8,294.55	
	1924	43.51		6,915.38	6,518.62	6,518.62	440.27		
	1923				*753.16*	*753.16*	753.16		
	1922				*79.15*	*79.15*	79.15		
	1921 and prior.				*651.32*	*651.32*	651.32		
	Certified claims.			2,274.97	2,274.97	2,274.97			
					3,374,277.55	3,356,745.54			

Salaries and expenses of district attorneys, United States courts								
1927			1,334,000.00	1,309,052.64	1,282,142.21		24,947.36	26,910.43
1926	[1] 9,872.95	48,475.62		*39,536.76*	8,938.86		49,409.71	
1925	90,873.90			*75.82*	*75.82*	90,949.72		
1924				*1,212.42*	*1,212.42*	1,212.42		
1923				*14.44*	*14.44*	14.44		
1922				*10.62*	*10.62*	10.62		
1921				*12.58*	*12.58*	12.58		
Certified claims.			182.26	182.26	182.26			
				1,268,372.26	1,289,937.45			
Pay of regular assistant attorneys, United States courts								
1927	[12] 100,000.00		1,000,000.00	1,043,102.31	1,038,212.33		56,897.69	4,889.98
1926	[1] 4,013.71	8,571.51		*5,603.43*	2,968.08		9,617.14	
1925	26,301.52			*930.27*	*930.27*	27,231.79		
				1,036,568.61	1,040,250.14			
Pay of special assistant attorneys, United States courts								
1927			400,000.00	245,000.00	228,232.81		155,000.00	16,767.19
1926	[1] 33,639.32	44,083.71		2,849.90	38,804.99		30,789.42	8,128.62
1925	37,491.79	7,595.27		10,000.00	10,867.35	27,491.79		6,727.92
1924		32.36		*34.36*	*2.00*	34.36		
1922 and prior.			3,000.00	3,000.00	3,000.00			
				260,815.54	280,903.15			
Pay of bailiffs, etc., United States courts								
1927			330,000.00	325,949.72	316,226.90		4,050.28	9,722.82
1926	4,845.99	[13] 51,894.27	50,000.00	54,429.25	2,534.98		416.74	
1925	23,215.85			*2,623.34*	*2,623.34*	25,839.19		
1924	1,855.44			*85.00*	*85.00*	1,940.44		
				377,670.63	316,053.54			
Salaries and expenses of clerks, United States courts								
1927			1,750,000.00	1,748,410.63	1,737,917.57		1,589.37	10,493.06
1926	[1] 13,312.49	9,310.60		*10,953.64*	*1,643.04*		24,266.13	
1925	97,232.61			*4,912.17*	*4,912.17*	102,144.78		
1924				*864.60*	*864.60*	864.60		
1923				*7.11*	*7.11*	7.11		
1921				*.75*	*.75*	.75		
Certified claims.			9.57	9.57	9.57			
				1,731,681.93	1,730,499.47			
Fees of commissioners, United States courts								
1927			500,000.00	259,902.48	259,902.48		240,097.52	
1926	209,658.68		90,000.00	201,435.42	201,435.42		98,223.26	
1925	929.97		38,124.67	39,044.52	39,044.52		10.12	
1924				*262.90*	*262.90*	262.90		
1923				*504.20*	*504.20*	504.20		
1922				*435.10*	*435.10*	435.10		
1921				*22.30*	*22.30*	22.30		
Certified claims.			5,719.85	5,719.85	5,719.85			
				504,877.77	504,877.77			

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.

[12] Transferred from "Investigation and prosecution of war frauds, 1926-27."

[13] Debit balance.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
		On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
JUDICIAL—continued									
United States Courts—Contd.									
Fees of jurors, United States courts	1927			$1,575,000.00	$1,518,246.19	$1,460,945.50		$56,753.81	$57,300.69
	1926	$240,299.76	$67,613.02		*52,245.92*	15,367.10		292,545.68	
	1925	127,159.36			*13,609.98*	*13,609.98*	$140,769.34		
	1924	1,407.08		188.61	290.11	290.11	1,305.58		
	1923				*63.21*	*63.21*	63.21		
	1921				*3.20*	*3.20*	3.20		
	Certified claims.			11.10	11.10	11.10			
					1,452,625.09	1,462,937.42			
Fees of witnesses, United States courts	1927			1,400,000.00	1,339,328.41	1,279,978.59		60,671.59	59,349.82
	1926	298,295.67	118,066.74		*125,895.16*	*9,238.69*		424,190.83	1,410.27
	1925	103,168.32	734.01		*3,058.45*	*3,058.45*	106,226.77		734.01
	1924	962.87		2,003.50	1,215.36	1,215.36	1,751.01		
	1923				*1.00*	*1.00*	1.00		
	1922				*4.45*	*4.45*	4.45		
	1921				*.28*	*.28*	.28		
	Certified claims.			83.91	83.91	83.91			
					1,211,668.34	1,268,974.99			
Miscellaneous expenses, United States courts	1927			755,000.00	727,359.08	702,058.52		27,640.92	25,300.56
	1926	126,253.75	33,304.76		*7,296.06*	25,752.02		133,549.81	256.68
	1925	79,726.42	1,203.53		2,384.90	2,384.90	77,341.52		1,203.53
	1924				*250.60*	*250.60*	250.60		
	1923	392.18			191.90	191.90	200.28		
	1922				*52.80*	*52.80*	52.80		
	1921				*.18*	*.18*	.18		
	Certified claims.			572.82	572.82	572.82			
					722,909.06	730,656.58			
Rent of court rooms, United States courts	1927			80,000.00	70,738.94	70,085.19		9,261.06	653.75
	1926	10,421.81	1,470.00		*136.98*	1,333.02		10,558.79	
	1925	13,159.81			*30.00*	*30.00*	13,189.81		
					70,571.96	71,388.21			
Supplies for United States courts	1927			70,000.00	68,113.31	65,352.64		1,886.69	2,760.67
	1926	31.51	2,412.79	24,000.00	23,987.87	25,819.11		43.64	581.55
	1925	73.66	1,899.51			31.00	73.66		1,868.51
	1924		13.30		*13.30*		13.30		
					92,087.88	91,202.75			

Books for judicial officers	1927			85,000.00	77,000.00	68,299.80		8,000.00	8,700.20
	1926	14,000.00	14,808.73		14,000.00	26,160.39			2,648.34
	1925–26	1,004.75	16,314.93		996.75	16,060.72		8.00	1,250.96
	1925	60.00	1,594.27		60.00	1,349.34			304.93
	1924		1.06		*1.06*		1.06		
	1923–24		787.82		*787.82*		787.82		
					91,267.87	111,870.25			
Federal court reports and digests	1924		362.00		*362.00*		362.00		
Penal and Correctional Institutions:									
United States penitentiary, Atlanta, Ga	1927			866,072.00	784,931.28	748,677.32		81,140.72	36,253.96
	1926	[1] 59,948.96	[15] 87.36	75,000.00	62,560.32	62,472.96		72,388.64	
	1925	31,025.64			*7,089.67*	*7,089.67*	38,115.31		
	1924	9,827.68			3,033.27	3,033.27	6,794.41		
	1921 and prior.				*33.54*	*33.54*	33.54		
					843,401.66	807,060.34			
United States penitentiary, Atlanta, Ga., new boilers	1927			200,000.00	4,000.00	3,295.35		196,000.00	704.65
United States penitentiary, Atlanta, Ga., working capital	1926–27	[14] 284,612.99	238.91		*155,739.60*	*155,579.88*		440,352.59	79.19
	1925–26	[15]							
					155,739.60	*155,579.88*			
United States penitentiary, Leavenworth, Kans	1927			811,493.00	810,972.06	800,014.99		520.94	10,957.07
	1926	[1] 13,363.23	8,821.08	81,000.00	70,561.73	79,382.81		23,801.50	
	1925	21,900.68		7,867.12	7,853.36	7,853.36	21,914.44		
	1924				*156.58*	*156.58*	156.58		
	1922				*1,375.00*	*1,375.00*	1,375.00		
					887,855.57	885,719.58			
United States penitentiary, Leavenworth, Kans., site	No year.	[1] 237.16	[13] 5,111.04	135,000.00	39,436.18	30,989.91		95,800.98	3,335.23
United States penitentiary, Leavenworth, Kans., physician's residence	do	40.50						40.50	
United States penitentiary, Leavenworth, Kans., factory buildings and equipment	1926–27	[16] 42,134.50	[13] 1,670.07		26,522.80	24,673.89		15,611.70	178.84
	1925–26	[17]							
					26,522.80	24,673.89			
United States penitentiary, Leavenworth, Kans., working capital	1926–27	[18] 224,124.63	2,923.14		125,933.01	128,681.51		98,191.62	174.64
	1925–26	[19]			*58.38*	*58.38*		[19]	
					125,874.63	128,623.13			

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[13] Debit balance.
[14] Transferred from 1925–26 account.
[15] See note 14.
[16] Transferred from 1925–26 account, exclusive of $129.29 transferred to "Civil service retirement and disability fund," p. 404.
[17] See note 16.
[18] Transferred from 1925–26 account.
[19] See note 18.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
JUDICIAL—continued									
***Penal and Correctional Institutions*—Continued.**									
United States penitentiary, Leavenworth, Kans., repairs to bridge across Missouri River	1927			$25,000.00	$8,449.49	$8,283.76		$16,550.51	$165.73
	1924–25	$11,437.15			8,836.57	8,836.57	$2,600.58		
					17,286.06	17,120.33			
United States penitentiary, McNeil Island, Wash.	No year.		$148.52		*10,076.94*	*14,293.77*		[1] 10,000.00	4,365.35
	1927			319,047.00	272,192.58	273,512.29		46,854.42	[18] 1,319.71
	1926	[1] 11,176.80	796.47	26,000.00	34,244.76	35,011.23		2,932.04	
	1925	4,118.05					4,118.05		
	1924	2,000.00					2,000.00		
	1923			15,476.54	15,476.54	15,476.54			
					311,836.94	309,736.29			
United States penitentiary, McNeil Island, Wash., buildings	No year.			100,000.00	75,018.67	73,683.99		24,981.33	1,334.68
United States penitentiary, McNeil Island, Wash., wharf	No year.	23.85						23.85	
United States penitentiary, McNeil Island, Wash., water facilities	1926–27	[19] 15,000.00	4,233.07		14,892.70	19,064.88		107.30	60.89
	1925–26	[20] 5,000.00			5,000.00	5,000.00			
					19,892.70	24,064.88			
United States Industrial Reformatory, Chillicothe, Ohio	1927			350,000.00	140,076.60	127,936.68		209,923.40	12,139.92
	1926	[1] 8,142.43	13,722.75		1,644.33	15,367.08		6,498.10	
					141,720.93	143,303.76			
Federal Industrial Institution for Women	1925–27	[21] 613,650.76	110,469.00	[22] 172,000.00	785,518.93	830,464.69		131.83	65,523.24
	1925–26	([23])			[23] *110,469.00*	*110,469.00*			
					675,049.93	719,995.69			
Federal Industrial Institution for Women (transfer to Treasury Department, act May 21, 1920)	1925–27	[24] 5,900.00						5,900.00	

Federal Industrial Institution for Women, construction	1927			[25] 1, 261, 396. 00	385, 012. 41	352, 995. 05	876, 383. 59	32, 017. 36
Federal Industrial Institution for Women, construction (transfer, act May 21, 1920—)								
To Department of Agriculture	1927			[26] 5, 000. 00			5, 000. 00	
To Treasury Department	1927			[26] 70, 904. 00			70, 904. 00	
Federal Industrial Institution for Women, maintenance	1927			190, 100. 00	91, 164. 78	85, 315. 54	98, 935. 22	5, 849. 24
National Training School for Boys, Washington, D. C.[27]	1927			142, 793. 00	141, 199. 92	140, 448. 55	1, 593. 08	751. 37
	1926	3, 730. 82	1, 529. 45	5, 000. 00	1, 878. 86	3, 408. 31	6, 851. 96	
	1925	7, 076. 39						
					143, 078. 78	143, 856. 86		
						7, 076. 39		
National Training School for Boys, Washington, D. C., building	No year.			75, 000. 00	24, 500. 00	9, 503. 79	50, 500. 00	14, 996. 21
Inspection of prisons and prisoners	1927			10, 000. 00	9, 000. 00	7, 784. 02	1, 000. 00	1, 215. 98
	1926		[13] 359. 84	[1] 1, 984. 88	1, 700. 40	889. 06	284. 48	451. 50
	1925	976. 93	207. 32		*75. 96*	*75. 96*	1, 052. 89	207. 32
					10, 624. 44	8, 597. 12		
Probation system, United States courts	1927			50, 000. 00	1, 382. 89	1, 317. 59	48, 617. 11	65. 30
Repairs to jail and courthouse, Nome, Alaska	1927			5, 000. 00	5, 000. 00	5, 000. 00		
Support of United States prisoners	1927			1, 974, 000. 00	1, 969, 636. 16	1, 840, 914. 32	4, 363. 84	128, 721. 84
	1926	[1] 10, 317. 40	72, 753. 83	600, 000. 00	428, 681. 34	496, 514. 19	181, 636. 06	4, 920. 98
	1925	17, 752. 46	4, 209. 28		17, 735. 26	21, 920. 43	17. 20	24. 11
	1924	133. 16	77. 30	46, 695. 76	46, 789. 93	46, 867. 23	38. 99	
					2, 462, 842. 69	2, 406, 216. 17		
Support of prisoners, United States courts	1923	21, 211. 03			204. 30	204. 30	21, 006. 73	
	1922			3, 526. 40	*19. 84*	*19. 84*	19. 84	3, 526. 40
	1921				*1. 25*	*1. 25*	1. 25	
	1919				*. 21*	*. 21*	. 21	
					183. 00	183. 00		

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[13] Debit balance.
[18] Transferred from 1925–26 account.
[20] Exclusive of $15,000 transferred to 1926–27 account.
[21] Transferred from 1925–26 account, exclusive of $5,900 transferred to same object under Treasury Department and $64.47 to "Civil service retirement and disability fund," p. 404.
[22] Transferred from "Federal Industrial Institution for Women, construction, 1927."
[23] Balance of $509,146.23 and $110,469 repayments transferred to 1925–1927 account.
[24] See note 21.
[25] Exclusive of $172,000 transferred to "Federal Industrial Institution for Women, 1925–1927" and $75,904 to same object under Department of Agriculture and Treasury Department.
[26] See note 25.
[27] Additional disbursements were made for this object under "District of Columbia," p. 332.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
JUDICIAL—continued									
Miscellaneous:									
Payment of costs taxed against the United States	No year.	$49. 65						$49. 65	
Payment to H. H. Thornton and B. D. Rochblaive, owners of steamer Monarch	No year.	35. 52						35. 52	
Relief of—									
J. C. Herbert	No year.			$750. 00	$750. 00	$750. 00			
Elias Field	No year.			5, 000. 00	5, 000. 00	5, 000. 00			
James E. Judge, sr	No year.			295. 00	295. 00	295. 00			
Samuel J. Leaphart	No year.			90. 94	90. 94	90. 94			
Michael J. Leo	No year.			16, 500. 00	16, 500. 00	16, 500. 00			
National Surety Co	No year.			10, 500. 00	10, 500. 00	10, 500. 00			
J W. Neil	No year.			7, 697. 53	7, 697. 53	7, 697. 53			
New Amsterdam Casualty Co	No year.			5, 000. 00	5, 000. 00	5, 000. 00			
Gilbert B. Perkins	No year.			225. 25				225. 25	
W. B. de Yampert	No year.	5, 000. 00			5, 000. 00	5, 000. 00			
Special deposit accounts			$160, 891. 44			*23, 460. 81*			$184, 352. 25
		3, 422, 286. 31							
Less repayments transferred as per footnotes		110, 604. 32							
Total, Judicial		3, 311, 681. 99	804, 911. 23	22, 673, 521. 95	20, 439, 405. 06	20, 338, 988. 97	$901, 792. 12	4, 644, 006. 76	905, 327. 32
Total, Department of Justice, including Judicial		3, 996, 553. 20	1, 041, 682. 58	26, 910, 005. 67	24, 757, 808. 34	24, 662, 978. 97	1, 057, 862. 53	5, 090, 888. 00	1, 136, 511. 95
DEPARTMENT OF LABOR									
OFFICE OF THE SECRETARY									
Salaries	1927			186, 900. 00	182, 596. 54	177, 857. 79		4, 303. 46	4, 738. 75
	1925–26	1, 467. 50	6, 638. 68		902. 06	7, 540. 74		565. 44	
	1925	52. 50	756. 92		*756. 92*		809. 42		
					182, 741. 68	185, 398. 53			
Contingent expenses, Department of Labor	1927			[1]52, 200. 00	49, 210. 38	45, 146. 86		2, 989. 62	4, 063. 52
	1926	4, 538. 27	12, 949. 86		3, 808. 11	16, 294. 21		730. 16	463. 76
	1925	16. 86	1, 858. 45		*1, 676. 43*	182. 02	1, 693. 29		
	1924				*15. 98*	*15. 98*	15. 98		
	1923				*. 53*	*. 53*	. 53		
	Certified claims			7. 81	7. 81	7. 81			
					51, 333. 36	61, 614. 39			

Printing and binding, Department of Labor	1927			200,000.00	118,887.93	117,134.31		81,112.07	1,753.62
	1926	89,500.00	5,789.89		89,500.00	95,289.89			
	1925	793.80	2.56		453.68	456.24	340.12		
					208,841.61	212,880.44			
Rent, Department of Labor	1927			24,000.00	24,000.00	22,000.00			2,000.00
	1926		2,000.00			2,000.00			
					24,000.00	24,000.00			
Salaries and expenses, Commissioners of Conciliation	1927			234,000.00	189,587.03	183,198.62		44,412.97	6,388.41
	1926	23,322.33	6,323.09		5,067.83	10,890.92		18,254.50	500.00
	1925	12,766.21	1,856.90		*1,858.78*	*1.88*	14,624.99		
					192,796.08	194,087.66			
Total, Office of Secretary		132,457.47	38,176.35	697,107.81	659,712.73	677,981.02	17,484.33	152,368.22	19,908.06
BUREAU OF LABOR STATISTICS									
Salaries	1927			220,000.00	211,977.14	210,000.98		8,022.86	1,976.16
	1926	4,628.00	4,198.96		4,584.39	8,783.35		43.61	
	1925	30.24	4.22		*4.22*		34.46		
					216,557.31	218,784.33			
Library	1927			[2]					
	1926		.90		*.90*			.90	
Miscellaneous expenses	1927			74,000.00	68,305.34	66,404.36		5,694.66	1,900.98
	1926	7,494.84	1,121.33		6,210.55	7,331.88		1,284.29	
	1925	2,236.15	117.92		*212.68*	*94.76*	2,448.83		
Certified claims.				1.60	1.60	1.60			
					74,304.81	73,643.08			
Total, Bureau of Labor Statistics		14,389.23	5,443.33	294,001.60	290,861.22	292,427.41	2,483.29	15,046.32	3,877.14
BUREAU OF IMMIGRATION									
Salaries, Bureau of Immigration	1927			91,840.00	88,507.55	87,751.26		3,332.45	756.29
	1926	44.00	3,673.27		*4.49*	3,668.78		48.49	
	1925	94.00	22.39		*22.39*		116.39		
					88,480.67	91,420.04			
Expenses of regulating immigration	1927			[3] 6,071,365.00	5,998,418.18	5,722,986.84		72,946.82	275,431.34
	1926	443,628.26	227,530.32		293,754.02	518,208.86		149,874.24	3,075.48
	1925	41,510.68	1,790.90		8,073.67	9,864.57	33,437.01		
	1924–25	1.12	2,079.03		*2,079.03*		2,080.15		
	1924				*29.95*	*29.95*	29.95		
	1923				*7.13*	*7.13*	7.13		
	1922				*244.50*	*244.50*	244.50		
	1921 and prior.				*325.55*	*325.55*	325.55		
Certified claims.				3,036.48	3,036.48	3,036.48			
					6,300,596.19	6,253,489.62			

[1] Includes $13,500 transferred from "Expenses of regulating immigration, 1927."
[2] Provided for under "Miscellaneous expenses, Bureau of Labor Statistics, 1927."
[3] Exclusive of $13,500 transferred to "Contingent expenses, Department of Labor, 1927."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1926: On books of Treasury	Balances June 30, 1926: To credit of disbursing officers
BUREAU OF IMMIGRATION—continued									
Immigrant stations	1927			$50,000.00	$47,170.96	$44,347.07		$2,829.04	$2,823.89
	1926	$14,089.40	$9,571.63		7,070.16	16,611.79		7,019.21	
	1925	2,322.50	448.61		*448.61*		$2,771.11		
					53,792.51	60,988.86			
Immigrant station, Ellis Island, N. Y.	Certified claims.			375.00	375.00	375.00			
Refund of head tax	No year.	64.00						64.00	
Refund of fine to Rafael Subira	No year.	20.00						20.00	
Refund to:									
Chin Fong	No year.	35.25						35.25	
Collector of Customs, Los Angeles, Calif.	No year.	66.00						66.00	
Domingo J. Milord	1926			500.00	500.00	500.00			
Swedish-American Line	No year.	30.00						30.00	
Indefinite—Special fund—Return to deported aliens of passage money collected from steamship companies	No year.	63,590.45		1,062.66	3,752.38	3,752.38		60,900.73	
Total, Bureau of Immigration		565,495.66	245,116.15	6,218,179.14	6,447,496.75	6,410,525.90	39,011.79	297,166.26	282,087.00
BUREAU OF NATURALIZATION									
Salaries	1927			98,000.00	96,027.64	92,462.96		1,972.36	3,564.68
	1926	2,500.00	4,552.63		*79.27*	4,473.36		2,579.27	
	1925	4,197.00	2,173.59		*2,173.59*		6,370.59		
					93,774.78	96,936.32			
Miscellaneous expenses	1927			635,000.00	621,129.27	599,482.27		13,870.73	21,647.00
	1926	46,541.93	29,926.98		9,348.28	38,283.51		37,193.65	991.75
	1925 26	20,000.00						20,000.00	
	1925	6,939.84	80.87		*193.86*	*112.49*	7,133.20		
	1924				*34.58*	*34.58*	34.58		
	1923				*1.58*	*1.58*	1.58		
	Certified claims.			8.54	8.54	8.54			
					630,256.57	637,625.67			
Total, Bureau of Naturalization		80,178.77	36,734.07	733,008.54	724,031.35	734,561.99	13,539.95	75,616.01	26,203.43
CHILDREN'S BUREAU									
Salaries	1927			105,000.00	99,762.58	99,094.12		5,237.42	668.46
	1926	100.00	4,757.47		*83.30*	4,674.17		183.30	
	1925	73.00	872.84		*872.84*		945.84		
					98,806.44	103,768.29			

General expenses	1927			54,000.00	48,190.70	47,794.15		5,809.30	396.55
	1926	7,440.32	3,040.11		2,501.13	5,466.19		4,939.19	75.05
	1925	5,677.39	328.70		*168.98*	159.72	5,846.37		
					50,522.85	53,420.06			
Investigation of child welfare	1927			135,000.00	127,217.64	124,919.13		7,782.36	2,298.51
	1926	2,959.49	5,837.32		680.61	6,517.93		2,278.88	
	1925	3,145.36	727.89		*727.89*		3,873.25		
					127,170.36	131,437.06			
Administrative expenses, welfare and hygiene of maternity and infancy	No year.	[4] 45,862.63	1,987.01	50,354.00	50,703.98	19,471.84		45,512.65	3,219.15
Promotion of welfare and hygiene of maternity and infancy	1927			949,646.00	597,421.26	597,421.26		352,224.74	
	1926	415,569.12			411,668.39	411,668.39		3,900.73	
	1925	33,497.89			*2,565.89*	*2,565.89*	36,063.78		
	1924				*95.15*	*95.15*	95.15		
					1,006,428.61	1,006,428.61			
Total, Children's Bureau		514,325.20	17,551.34	1,294,000.00	1,333,632.24	1,344,525.86	46,824.39	427,868.57	6,657.72
WOMEN'S BUREAU									
Salaries and expenses	1927			100,000.00	97,044.24	93,505.18		2,955.76	3,539.06
	1926	2,186.85	5,389.71		1,581.52	6,971.23		605.33	
	1925	239.67	1,086.53		*1,086.53*		1,326.20		
Total, Women's Bureau		2,426.52	6,476.24	100,000.00	97,539.23	100,476.41	1,326.20	3,561.09	3,539.06
EMPLOYMENT SERVICE									
Employment Service, Department of Labor	1927			205,000.00	187,490.81	186,382.22		17,509.19	1,108.59
	1926	4,730.28	9,689.47		3,169.19	12,843.16		1,561.09	15.50
	1925	2,057.47	4,543.83		*4,538.15*	5.68	6,595.62		
	1924				*10.13*	*10.13*	10.13		
					186,111.72	199,220.93			
War Labor Administration	1919				*124.36*	*124.36*	124.36		
	Certified claims.			28.92	28.92	28.92			
					95.44	*95.44*			
Total, Employment Service		6,787.75	14,233.30	205,028.92	186,016.28	199,125.49	6,730.11	19,070.28	1,124.09
LABOR, MISCELLANEOUS									
Judgments, United States Courts, Department of Labor	No year.	2,981.55		32.30	1,246.70	1,246.70	2.00	1,765.15	
Judgments, Court of Claims, Department of Labor	No year.	8,768.00		4,306.56	13,074.56	13,074.56			
Relief of Lim Toy	No year.			7,159.43	7,159.43	7,159.43			
Permanent and indefinite: Increase of compensation, Department of Labor	1920				*33.60*	*33.60*	33.60		

[4] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
LABOR MISCELLANEOUS—continued									
Permanent and indefinite—Continued.									
Trust funds—									
Rosa Goldman, cash bail exacted	No year.	$500. 00						$500. 00	
Unclaimed funds of Jei Bei Ota, deceased Japanese alien	No year.	2. 27						2. 27	
Special deposit accounts			$635, 344. 33			$60, 204. 93			$575, 139. 40
Total, Labor, miscellaneous		12, 251. 82	635, 344. 33	$11, 498. 29	$21, 447. 09	81, 652. 02	$35. 60	2, 267. 42	575, 139. 40
Total, Department of Labor		1, 328, 312. 42	999, 075. 11	9, 552, 824. 30	9, 760, 736. 89	9, 841, 276. 10	127, 435. 66	992, 964. 17	918, 535. 90
NAVY DEPARTMENT									
OFFICE OF THE SECRETARY									
Salaries, Office of Secretary of the Navy	1927			168, 900. 00	167, 500. 00	166, 799. 42		1, 400. 00	700. 58
	1925–26	2, 588. 53						2, 588. 53	
	1925	1, 869. 39					1, 869. 39		
					167, 500. 00	166, 799. 42			
Salaries, General Board, Navy Department	1927			10, 340. 00	10, 300. 00	10, 085. 12		40. 00	214. 88
	1926	71. 84						71. 84	
	1925	40. 96					40. 96		
					10, 300. 00	10, 085. 12			
Salaries, Naval Examining and Retiring Boards	1927			10, 120. 00	9, 800. 00	9, 739. 92		320. 00	60. 08
Salaries, Compensation Board, Navy Department	1927			21, 480. 00	18, 100. 00	18, 004. 95		3, 380. 00	95. 05
	1926	342. 25						342. 25	
	1925	4, 071. 60					4, 071. 60		
					18, 100. 00	18, 004. 95			
Administrative expenses, World War adjusted compensation act, Navy Department [1]	1926–27	[2] 74, 759. 10			44, 130. 83	43, 382. 53		30, 628. 27	748. 30
	1925–26	([3])							
					44, 130. 83	43, 382. 53			

Contingent expenses, Navy Department	1927			80,000.00	73,905.81	69,777.42		6,094.19	4,128.39
	1926	[4] 32,134.97			26,532.87	26,532.87		5,602.10	
	1925	302.75			*1.00*	*1.00*	303.75		
					100,437.68	96,309.29			
Contingent, Navy	1927			40,000.00	18,089.87	18,089.87		21,910.13	
	1926	16,778.45			910.00	910.00		15,868.45	
	1925	12,871.36					12,871.36		
					18,999.87	18,999.87			
Experimental and research laboratory	No year.	[4] 67,068.66			60,023.30	60,023.30		7,045.36	
	1925	951.81					951.81		
					60,023.30	60,023.30			
Library, Navy Department	1927			[5]					
	1926	389.05			316.30	315.06		72.75	1.24
	1925	101.56			32.34	32.34	69.22		
					348.64	347.40			
Naval research laboratory	1927			175,000.00	139,943.16	139,943.16		35,056.84	
	1926	[4] 36,245.05			34,523.79	34,523.79		1,721.26	
					174,466.95	174,466.95			
Pay, miscellaneous	1927			1,550,063.43	1,543,357.49	1,543,357.49		6,705.94	
	1926	[4] 303,635.73		.06	189,933.14	189,933.14		113,702.65	
	1925	115,450.44		1.56	5,564.76	5,564.76	109,887.24		
	1924			65.93	*716.54*	*716.54*	782.47		
	1923				*717.05*	*717.05*	717.05		
	1922			171.52	*51.69*	*51.69*	223.21		
	1921				*77.50*	*77.50*	77.50		
	1920 and prior.	[6] 88.44			88.44	88.44			
	1919	[6] 3.85			3.85	3.85			
	Certified claims.			3,237.30	3,237.30	3,237.30			
					1,740,622.20	1,740,622.20			
Printing and binding, Navy Department	1927			542,000.00	325,003.33	311,367.30		216,996.67	13,636.03
	1926	188,459.49			158,016.77	158,016.77		30,442.72	
	1925	26,181.17			26,181.17	26,181.17			
					509,201.27	495,565.24			
State marine schools, act Mar. 4, 1911	1927			75,000.00	75,000.00	75,000.00			
Temporary government for West Indian islands	1927			280,000.00	280,000.00	280,000.00			
	1926				*2,968.73*	*2,968.73*		2,968.73	
	1925	11,693.53					11,693.53		
					277,031.27	277,031.27			

[1] Heretofore stated under Bureau of Navigation.
[3] Transferred from 1925–26 account.
[3] See note 2.
[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[5] Provided for under "Contingent expenses, Navy Department, 1927."
[6] Transferred from "Naval supply account fund."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF THE SECRETARY—continued									
Care of lepers, etc., Island of Guam	1927			$30,000.00	$29,262.55	$29,262.55		$737.45	
	1926	$3,021.09			2,258.95	2,258.95		762.14	
	1925	235.47					$235.47		
					31,521.50	31,521.50			
Fishery rights, Pearl Harbor, Hawaii	1924–25	1,672.25					1,672.25		
Monument, Charles Fort, Parris Island, S. C.	1924–25	4,177.46					4,177.46		
Indefinite:									
Increase of compensation, Naval Establishment	1920	[6] 120.00			120.00	120.00			
	1918	[6] 1.12			1.12	1.12			
					121.12	121.12			
Total, Office of the Secretary		905,327.37		2,986,379.80	3,237,604.63	3,218,020.08	149,644.27	504,458.27	$19,584.55
OFFICE OF NAVAL RECORDS AND LIBRARY									
Salaries, Office of Naval Records and Library	1927			40,000.00	38,546.39	37,994.31		1,453.61	552.08
	1926	37.53						37.53	
	1925	44.69					44.69		
					38,546.39	37,994.31			
Collecting naval records of the Revolutionary War	No year.	452.49						452.49	
Naval records of war with Central Powers of Europe	1927			(7)					
	1926	1,424.83			1,031.83	1,031.83		393.00	
	1925	.49					.49		
					1,031.83	1,031.83			
Total, Office of Naval Records and Library		1,960.03		40,000.00	39,578.22	39,026.14	45.18	2,336.63	552.08
OFFICE OF JUDGE ADVOCATE GENERAL									
Salaries, Office of Judge Advocate General, United States Navy	1927			102,000.00	100,500.00	99,971.30		1,500.00	528.70
	1926	[4] 2,373.85						2,373.85	
	1925	1,190.36					1,190.36		
Total, Office of Judge Advocate General		3,564.21		102,000.00	100,500.00	99,971.30	1,190.36	3,873.85	528.70

OFFICE OF CHIEF OF NAVAL OPERATIONS									
Salaries, Office of Chief of Naval Operations	1927			68,000.00	68,000.00	67,689.94			310.06
	1926	1,331.83						1,331.83	
	1925	275.81					275.81		
					68,000.00	67,689.94			
Salaries, Board of Inspection and Survey, Navy Department	1927			20,460.00	20,200.00	20,052.88		260.00	147.12
	1926	1,436.77						1,436.77	
	1925	103.68					103.68		
					20,200.00	20,052.88			
Salaries, Office of Director of Naval Communications	1927			128,000.00	127,000.00	126,585.64		1,000.00	414.36
	1926	2,006.38						2,006.38	
	1925	3,656.22					3,656.22		
					127,000.00	126,585.64			
Salaries, Office of Naval Intelligence	1927			36,000.00	35,200.00	35,067.41		800.00	132.59
	1926	65.18						65.18	
	1925	2,159.66					2,159.66		
					35,200.00	35,067.41			
Total, Office of Chief of Naval Operations		11,035.53		252,460.00	250,400.00	249,395.87	6,195.37	6,900.16	1,004.13
BUREAU OF NAVIGATION									
Salaries, Bureau of Navigation	1927			423,000.00	414,505.46	414,197.03		8,494.54	308.43
	1926	4,529.49			*20.72*	*20.72*		4,550.21	
	1925	388.32					388.32		
					414,484.74	414,176.31			
Administrative expenses, World War adjusted compensation act, Navy Department		[8]							
Contingent	1927			15,000.00	6,853.74	6,853.74		8,146.26	
	1926	8,366.37			2,508.23	2,508.23		5,858.14	
	1925	9,492.88					9,492.88		
					9,361.97	9,361.97			
Gunnery and engineering exercises	1927			37,850.00	26,138.25	26,138.25		11,711.75	
	1926	27,212.80			6,730.94	6,730.94		20,481.86	
	1925	17,556.44			504.69	504.69	17,051.75		
Certified claims.				15.00	15.00	15.00			
					33,388.88	33,388.88			

[4] Exclusive of amount transferred to Civil service retirement and disability fund," p. 404.
[6] Transferred from "Naval supply account fund."
[7] Provided for under "Salaries, Office of Naval Records and Library, 1927," and "Contingent expenses, Navy Department, 1927."
[8] Account transferred and stated under Office of the Secretary.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF NAVIGATION—continued									
Instruments and supplies	1927			$600,000.00	$483,503.59	$483,503.59		$116,496.41	
	1926	‹$231,002.00			128,587.33	128,587.33		102,414.67	
	1925	‹107,401.95			75,219.11	75,219.11	$32,182.84		
	1924			1,803.86	1,803.86	1,803.86			
	Certified claims.			7,705.77	7,705.77	7,705.77			
					696,819.66	696,819.66			
Naval training station—California	1927			150,000.00	143,511.90	143,511.90		6,488.10	
	1926	‹6,665.66			6,264.50	6,264.50		401.16	
					149,776.40	149,776.40			
Great Lakes	1927			245,000.00	232,281.65	232,281.65		12,718.35	
	1926	‹18,146.78			17,668.59	17,668.59		478.19	
	1925	859.59			622.28	622.28	237.31		
					250,572.52	250,572.52			
Hampton Roads, Va	1927			245,000.00	241,025.42	241,025.42		3,974.58	
	1926	‹10,741.37			9,086.40	9,086.40		1,654.97	
	1925	1,762.76					1,762.76		
					250,111.82	250,111.82			
Rhode Island	1927			245,000.00	243,939.26	243,939.26		1,060.74	
	1926	‹20,185.38			19,399.11	19,399.11		786.27	
	1925	440.42					440.42		
					263,338.37	263,338.37			
Naval War College	1927			105,000.00	99,437.60	99,437.60		5,562.40	
	1926	11,188.49			9,641.89	9,641.89		1,546.60	
	1925	2,211.99					2,211.99		
					109,079.49	109,079.49			
Naval Reserve Officers' Training Corps	1927, Dec. 31, 1927			40,000.00	30,871.55	30,871.55		9,128.45	
Organizing the Naval Reserve	1927			3,820,860.00	2,949,126.46	2,949,126.46		871,733.54	
Organizing the Naval Reserve Force	1926	‹1,061,732.51			572,321.49	572,321.49		489,411.02	
	1925	457,387.65			4,738.91	4,738.91	452,648.74		
	1924				*344.85*	*344.85*	344.85		
	1923				*172.69*	*172.69*	172.69		
	1922				*37.43*	*37.43*	37.43		
	Certified claims.			112.63	112.63	112.63			
					576,618.06	576,618.06			

Ocean and lake surveys	1927			85,000.00	78,217.44	78,217.44	6,782.56	
	1926	[4] 29,328.01			8,495.65	8,495.65	20,832.36	
	1925	19,883.88				19,883.88		
					86,713.09	86,713.09		
Outfits on first enlistment	1920 and prior.	[6] 9,933.45			9,933.45	9,933.45		
	1919	[6] 88.13			88.13	88.13		
					10,021.58	10,021.58		
Recreation for enlisted men, Navy	1927			425,000.00	362,600.01	362,600.01	62,399.99	
	1926	[4] 86,543.33			61,310.12	61,310.12	25,233.21	
	1925	27,535.56			87.68	87.68	27,447.88	
					423,997.81	423,997.81		
Transportation	1927			4,664,000.00	3,869,538.19	3,869,538.19	794,461.81	
	1926	[4] 1,357,211.81			432,705.52	432,705.52	924,506.29	
	1925	1,031,765.59			16,739.83	16,739.83	1,015,025.76	
	1924			2.60	*494.86*	*494.86*	497.46	
	1923				*473.93*	*473.93*	473.93	
	1922				*531.57*	*531.57*	531.57	
	1920 and prior.	[6] 2,605.36			2,605.36	2,605.36		
	1919 and prior.	[6] 23.69			22.09	22.09	[9]	
	1917–18	[6] 1.60			1.60	1.60		
	Certified claims.			1,471.20	1,471.20	1,471.20		
					4,321,583.43	4,321,583.43		
Salaries, Hydrographic Office	1927			310,000.00	309,867.01	308,821.45	132.99	$1,045.56
	1926	3,834.79					3,834.79	
	1925	111.14				111.14		
	1920				*20.00*	*20.00*	[9]	
					309,847.01	308,801.45		
Contingent and miscellaneous expenses, Hydrographic Office	1927			117,420.00	110,344.78	104,495.97	7,075.22	[7] 5,848.81
	1926	[4] 6,243.36			6,029.26	6,029.26	214.10	
	1925	7,390.37			1.44	1.44	7,388.93	
					116,375.48	110,526.67		
Salaries, Naval Observatory	1927			85,600.00	83,500.00	82,974.65	2,100.00	525.35
	1926	2,557.27			1,974.37	1,974.37	582.90	
	1925	883.47					883.47	
					85,474.37	84,949.02		
Contingent and miscellaneous expenses, Naval Observatory	1927			28,300.00	25,045.36	21,893.66	3,254.64	3,151.70
	1926	7,568.55			6,752.52	6,752.19	816.03	.33
	1925	2,251.98			27.75	27.75	2,224.23	
					31,825.63	28,673.60		

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[6] Transferred from "Naval supply account fund."
[9] Balance returned to "Naval supply account fund."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF NAVIGATION—continued									
Grounds and roads, Naval Observatory	1927			$6,090.00	$5,000.00	$4,719.23		$1,090.00	$280.77
	1926	$988.25			898.19	898.19		90.06	
	1925	244.63					$244.63		
					5,898.19	5,617.42			
Observations, eclipse of the sun, Naval Observatory	1926	1,331.85			1,331.85	1,331.85			
Salaries, Nautical Almanac Office	1927			30,960.00	30,281.04	29,296.64		678.96	984.40
	1926	999.47			126.75	126.75		872.72	
	1925	466.78					466.78		
					30,407.79	29,423.39			
Permanent and indefinite: Naval Home, Philadelphia, Pa	1927			[10] 164,350.00	147,695.87	147,695.87		16,654.13	
	1926	34,975.43			8,751.32	8,751.32		26,224.11	
	1925	([11])							
					156,447.19	156,447.19			
Special fund—Navy fines and forfeitures	No year	[12] 228,272.85		845,661.29	273,403.44	273,403.44		800,530.70	
		4,860,313.45							
Less balances of $21.60 on 1919 and prior and 1920 accounts transferred to "Naval supply account fund"		21.60							
Total, Bureau of Navigation		4,860,291.85		12,700,202.35	11,586,876.78	11,574,731.43	1,592,151.64	4,381,465.78	12,145.35
BUREAU OF ENGINEERING									
Salaries, Bureau of Engineering	1927			276,000.00	273,549.69	273,124.43		2,450.31	425.26
	1926	5,632.96						5,632.96	
	1925	2,591.58					2,591.58		
					273,549.69	273,124.43			

Engineering	1927			[13] 19,097,500.00	16,251,631.84	16,251,631.84		2,845,868.16	
	1926	[4] 2,924,279.57			2,340,011.65	2,340,011.65		584,267.92	
	1925–26	[4] 138,752.72			127,006.13	127,006.13		11,746.59	
	1925	[14] 157,440.88			110,781.91	110,781.91	46,658.97		
	1924–25	[4] 8,568.42			6,170.27	6,170.27	2,398.15		
	1924	[15] 384.37			*7,520.00*	*7,520.00*	7,904.37		
	1922				*1,499.00*	*1,499.00*	1,499.00		
	1919				*3,339.39*	*3,339.39*		[9]	
	1917–18	[6] 24.48			24.48	24.48			
	Certified claims.			10,615.79	10,615.79	10,615.79			
					18,833,883.68	18,833,883.68			
Engineering (transfer to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926	1927			[16] 2,500.00	2,300.00	1,895.76		200.00	404.24
Act Feb. 27, 1925	1926	[4] 674.00	$121.17		652.10	719.72		21.90	53.55
Act May 21, 1920	1925	[17] 875.80	108.70		875.80	984.50			
Engineering (transfer to Department of Commerce, Bureau of Mines):									
Act June 5, 1924	1925	[18]							
Engineering (transfer to Department of the Interior, Geological Survey):									
Act May 10, 1926	1927			[16] 50,000.00	47,686.17	47,686.17		2,313.83	
Act May 21, 1920	1926	7,468.13	3,054.98		*2,107.70*	947.28		9,575.83	
	1924		373.97		*384.37*	*10.40*		[19]	
	Certified claims.			31.50	31.50	31.50			
					2,460.57	*968.38*			
Engineering experimental station, Annapolis, Md	1927			175,000.00	173,077.96	173,077.96		1,922.04	
	1926	[4] 19,487.58			18,717.27	18,717.27		770.31	
	1925	2,837.48			120.00	120.00	2,717.48		
		3,269,017.97			191,915.23	191,915.23			
Less balance of $3,339.39 transferred to "Naval supply account fund," and $384.37 repayments returned to Navy		3,723.76							
Total, Bureau of Engineering		3,265,294.21	3,658.82	19,611,647.29	19,348,402.10	19,351,177.87	63,769.55	3,464,769.85	883.05
BUREAU OF CONSTRUCTION AND REPAIR									
Salaries, Bureau of Construction and Repair	1927			330,000.00	319,486.40	318,819.39		10,513.60	667.01
	1926	3,744.06			14.53	14.53		3,729.53	
	1925	3,800.68					3,800.68		
					319,500.93	318,833.92			

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[6] Transferred from "Naval supply account fund."
[9] Balance returned to "Naval Supply account fund."
[10] Transferred from "Navy pension fund, interest."
[11] Balance of $10,405.99 returned to "Navy pension fund, interest."
[12] Exclusive of $1,000,000 transferred to "Naval hospital fund."
[13] Exclusive of $52,500 transferred to same object under Department of the Interior and Department of Commerce.
[14] Includes $7,030.35 returned from same object under Department of Commerce, as follows:
Bureau of Mines $6,931.15
Bureau of Standards 99.20
[15] Returned from same object under Department of the Interior, Geological Survey.
[16] See note 13.
[17] Exclusive of $25 transferred to "Civil service retirement and disability fund," p. 404, and $99.20 returned to same object under Navy Department.
[18] Balance of $6,931.15 returned to same object under Navy Department.
[19] See note 15.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
BUREAU OF CONSTRUCTION AND REPAIR—continued									
Construction and repair	1927			[20] $16,898,250.00	$16,628,720.22	$16,628,720.22		$269,529.78	
	1926	[4] $1,092,480.67			1,009,878.60	1,009,878.60		82,602.07	
	1925	[21] 125,021.41			*803.88*	*803.88*	$125,825.29		
	1923				*2.63*	*2.63*	2.63		
	1922				*26.77*	*26.77*	26.77		
Certified claims.				140.00	140.00	140.00			
					17,637,905.54	17,637,905.54			
Construction and repair (transfers to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926	1927			[22] 1,750.00	1,700.00	1,557.25		50.00	$142.75
Act Feb. 27, 1925	1926	[4] 1,645.00	$326.07		1,382.75	1,708.82		262.25	
Act May 28, 1924	1925	([23])	37.14		[23] *37.14*				
Act May 21, 1920	1925	([24])							
Construction and repair (transfers act May 21, 1920):									
To War Department	1927			[22] 50,000.00	40,483.38	40,483.38		9,516.62	
	1926	[4] 5.43						5.43	
	1925	[25] 9,532.38			9,532.38	9,532.38			
	1922			180.15	180.15	180.15			
Certified claims.				3.58	3.58	3.58			
		1,236,229.63			50,199.49	50,199.49			
Less repayments of $37.14 returned to Navy		37.14							
Total, Bureau of Construction and Repair		1,236,192.49	363.21	17,280,323.73	18,010,651.57	18,010,205.02	129,655.37	376,209.28	809.76
BUREAU OF ORDNANCE									
Salaries, Bureau of Ordnance	1927			142,500.00	136,000.00	135,515.04		6,500.00	484.96
	1926	5,403.57						5,403.57	
	1925	1,624.61					1,624.61		
					136,000.00	135,515.04			
Ammunition for ships of the Navy	No year.	2,282.07			1,985.75	1,985.75		296.32	
Ammunition for vessels	1919	[6] 22.00			22.00	22.00			
Armor plant, Navy	No year.	39,367.25			*8,808.76*	*8,808.76*		48,176.01	
Contingent	Certified claims.			.40	.40	.40			

Experiments	1927			[26] 189, 363. 66	172, 790. 59	172, 790. 59		16, 573. 07	
	1926	[4] 28, 200. 86			21, 794. 31	21, 794. 31		6, 406. 55	
	1925	6, 708. 21			296. 28	296. 28	6, 411. 93		
					194, 881. 18	194, 881. 18			
Experiments (transfer to War Department, act May 21, 1920)	1927			[27] 636. 34	290. 40	290. 40		345. 94	
Naval magazines [28]									
New batteries for ships of the Navy	1919	[6] 207. 03			207. 03	207. 03			
Navy mine depot	No year.	[6] 400. 00			400. 00	400. 00			
Ordnance and ordnance stores	1927			[29] 11, 144, 328. 66	8, 705, 255. 35	8, 705, 255. 35		2, 439, 073. 31	
	1926	[30] 2, 363, 205. 36			1, 771, 818. 68	1, 771, 818. 68		591, 386. 68	
	1925	[31] 492, 112. 45			344, 863. 75	344, 863. 75	147, 248. 70		
	1922				*164. 30*	*164. 30*	164. 30		
	1920				*13, 308. 10*	*13, 308. 10*		[9]	
	1919	[32] 11, 537. 10			*7, 332. 78*	*7, 332. 78*		[9]	
	1917–18				*11, 537. 10*	*11, 537. 10*		[33]	
	Certified claims.			56, 172. 59	56, 172. 59	56, 172. 59			
					10, 845, 768. 09	10, 845, 768. 09			
Ordnance and ordnance stores (transfer to Department of Commerce, Bureau of Standards):									
Act May 21, 1920	1927			[34] 13, 400. 00	10, 992. 43	9, 199. 76		2, 407. 57	1, 792. 67
	1926	[4] 825. 00	289. 06		746. 32	1, 025. 35		78. 68	10. 03
	1925	[35] 171. 67	73. 32		171. 67	244. 99			
					11, 910. 42	10, 470. 10			
Ordnance and ordnance stores (transfer to Department of Commerce, Bureau of Mines):									
Act June 5, 1924	1925	([36])							
Ordnance and ordnance stores (transfers, act May 21, 1920):									
To War Department	1927			[34] 686, 271. 34	184, 489. 90	184, 489. 90		501, 781. 44	
	1926	[37] 347, 369. 25			330, 824. 93	330, 824. 93		16, 544. 32	
	1925	([38])							
					515, 314. 83	515, 314. 83			
Projectile plant, Navy	No year.	9, 691. 09			*456. 00*	*456. 00*		10, 147. 09	
Reserve ordnance supplies	1919	[6] 1, 391. 48			1, 391. 48	1, 391. 48			
Torpedoes and appliances	No year.	[4] 419, 955. 55		500, 000. 00	645, 643. 37	645, 643. 37		274, 312. 18	

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[6] Transferred from "Naval supply account fund."
[9] Balance returned to "Naval supply account fund."
[26] Exclusive of $1,750 transferred to same object under Department of Commerce, Bureau of Standards, and $50,000 to War Department.
[27] Exclusive of $2,725.94 transferred to same object under War Department and includes $154.18 returned from same object under Department of Commerce, Bureau of Standards.
[28] See note 20.
[29] Balance of $25.29 and $37.14 repayments returned to same object under Navy Department.
[30] Balance of $91.75 returned to same object under Navy Department.
[31] Includes $2,725.94 transferred from same object under Navy Department and excludes $3,694.56 transferred to "Civil service retirement and disability fund," p. 404.
[32] Exclusive of $636.34 transferred to same object under War Department.
[33] See note 26.
[34] Accounts stated under Bureau of Yards and Docks.
[35] Exclusive of $699,671.34 transferred to same object under Department of Commerce and War Department.
[36] Exclusive of $1,454.88 transferred to same object under War Department and $11,265.31 transferred to "Civil service retirement and disability fund," p. 404.
[37] Includes $62.30 returned from same object under Department of Commerce and $5,697.27 from War Department and excludes $1,690.22 transferred to "Civil service retirement and disability fund," p. 404.
[38] Transferred from 1917–18 account.
[39] Balance transferred to 1919 account.
[40] See note 29.
[41] Exclusive of $13.33 returned to same object under Navy Department.
[42] Balance of $48.97 returned to same object under Navy Department.
[43] Includes $1,454.88 transferred from same object under Navy Department and excludes $2,603.77 transferred to "Civil service retirement and disability fund," p. 404.
[44] Of the balance of $6,493.23, $5,697.27 was returned to same object under Navy Department and $795.96 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
		On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
BUREAU OF ORDNANCE—continued									
Permanent and indefinite:									
Special funds—									
Ordnance material, proceeds of sales (Navy)	No year.	[39] $7, 569. 15					$7, 569. 15		
Ordnance material, proceeds of sales (Navy) (transfer to War Department, act May 21, 1920)	No year.	[40] 9, 935. 66			$9, 935. 66	$9, 935. 66			
		3, 747, 979. 36							
Less balances of $32,177.98 transferred to "Naval supply account fund," and $11,-537.10 on 1917–18 account transferred to the 1919 account		43, 715. 08							
Total, Bureau of Ordnance		3, 704, 264. 28	$362. 38	$12, 732, 672. 99	12, 354, 485. 85	12, 352, 560. 57	163, 018. 69	$3, 919, 432. 73	$2, 287. 66
BUREAU OF SUPPLIES AND ACCOUNTS									
Salaries, Bureau of Supplies and Accounts	1927			810, 000. 00	799, 653. 89	797, 771. 54		10, 346. 11	1, 882. 35
	1926	27, 234. 92			19. 50	19. 50		27, 215. 42	
	1925	9, 475. 92					9, 475. 92		
					799, 673. 39	797, 791. 04			
Freight	1924				*56. 76*	*56. 76*	56. 76		
	1921				*1, 411. 58*	*1, 411. 58*	1, 411. 58		
	1920 and prior.	[61] 1, 070. 20			1, 059. 25	1, 059. 25		[9]	
	1919 and prior.	[64] 4, 680. 69			4, 619. 78	4, 619. 78		[9]	
	1917–18	[65] 554. 16			554. 16	554. 16			
	Certified claims.			2, 800. 02	2, 800. 02	2, 800. 02			
					7, 564. 87	7, 564. 87			
Fuel and transportation	1927			13, 950, 000. 00	11, 588, 859. 64	11, 588, 859. 64		2, 361, 140. 36	
	1926	[41] 1, 740, 826. 53			427, 151. 31	427, 151. 31		1, 313, 675. 22	
	1925	323, 992. 84			18. 78	18. 78	323, 974. 06		
	Certified claims.			4, 131. 54	4, 131. 54	4, 131. 54			
					12, 020, 161. 27	12, 020, 161. 27			

Maintenance	1927			9, 500. 000. 00	8, 750, 244. 40	8, 750, 244. 40		749, 755. 60
	1926	[41] 1, 325, 407. 57			1, 276, 827. 78	1, 276, 827. 78		48, 579. 79
	1925	263, 901. 18			16, 834. 32	16, 834. 32	247, 066. 86	
	1924				*1. 17*	*1. 17*	1. 17	
	1920				*18. 40*	*18. 40*		[9]
	Certified claims.			89. 17	89. 17	89. 17		
					10, 043, 976. 10	10, 043, 976. 10		
Pay, subsistence, and transportation, Navy	1927–28			500, 000. 00				500, 000. 00
Pay of the Navy	1927			119, 363, 500. 00	115, 404, 234. 46	115, 404, 234. 46		3, 959, 265. 54
	1926–27	500, 000. 00			186, 363. 64	186, 363. 64		313, 636. 36
	1926	5, 859, 093. 49			5, 827, 728. 86	5, 827, 728. 86		31, 364. 63
	1925	178, 728. 18			38, 775. 37	38, 775. 37	139, 952. 81	
	1924			251. 20	*23, 636. 30*	*23, 636. 30*	23, 887. 50	
	1923			1, 282. 67	*3, 647. 55*	*3, 647. 55*	4, 930. 22	
	1922			12. 88	*4, 480. 44*	*4, 480. 44*	4, 493. 32	
	1921			146. 47	*1, 176. 73*	*1, 176. 73*	1, 323. 20	
	1920 and prior.	[6] 13, 743. 51			12, 376. 38	12, 376. 38		[9]
	1919	[41] 24, 209. 99			15, 302. 17	15, 302. 17		[9]
	1918				*132. 50*	*132. 50*		[33]
	1917–18	[6] 118. 00			80. 31	80. 31		[33]
	Certified claims.			87, 941. 92	87, 941. 92	87, 941. 92		
					121, 539, 729. 59	121, 539, 729. 59		
Provisions, Navy	1927			19, 207, 000. 00	19, 128, 423. 80	19, 128, 423. 80		78, 576. 20
	1926	716, 405. 60			*72, 593. 65*	*72, 593. 65*		788, 999. 25
	1925	1, 869, 339. 13			*3, 172. 94*	*3, 172. 94*	1, 872, 512. 07	
	1924–25	583, 112. 80			37. 52	37. 52	583, 075. 28	
	1923–24				*103. 36*	*103. 36*	103. 36	
	1922–23			17. 09	*35. 64*	*35. 64*	52. 73	
	1920–21				*124. 45*	*124. 45*	124. 45	
	1919–20	[6] 1, 324. 93			831. 21	831. 21		[9]
	1917–1919				*4, 168. 12*	*4, 168. 12*		[9]
	1916–17				*26. 72*	*26. 72*	26. 72	
	Certified claims.			69. 25	69. 25	69. 25		
					19, 049, 136. 90	19, 049, 136. 90		
Reserve material, Navy	No year.	768, 035. 74			*6, 356. 32*	*6, 356. 32*		774, 392. 06
Permanent and indefinite:								
Navy pension fund, interest	No year.	[42] 10, 405. 99		[43]				10, 405. 99

[6] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
[9] Balance returned to "Naval supply account fund."
[33] Balance transferred to 1919 account.
[39] Returned from same object under War Department.
[40] See note 39.
[41] Includes $132.50 transferred from 1918 account and $37.69 from 1917–18 account.
[42] Balance of $10,255.38 transferred to "Navy pensions, 1927," and this balance of $10,405.99 was returned from "Naval Home, Philadelphia, Pa., 1925."
[43] Appropriation of $444,401.74 was transferred as follows:
Naval Home, Philadelphia, Pa., 1927 ..... $164,350.00
Navy pensions, 1927 (Interior pensions) 280,051.74

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF SUPPLIES AND ACCOUNTS—continued.									
Permanent and indefinite—Continued.									
Naval supply account, fund	No year.	[44] $17,777,621.90			*$3,071,781.24*	*$3,071,781.24*		$20,849,403.14	
Naval supply account fund (transfer to War Department, act May 21, 1920)	No year.	[45] 75,192.34			30,625.59	30,625.59		44,566.75	
Naval working fund	No year.	[45] 5,092,737.10			2,840,120.79	2,840,120.79		2,252,616.31	
Special funds—									
Clothing and small-stores fund	No year.	[4] 684,143.15		$5,319,636.56	2,544,845.49	2,544,845.49		3,458,934.22	
Ships' stores profits, Navy	No year.	71,494.79		310,430.68	301,917.90	301,917.90		80,007.57	
Trust funds—									
Pay of the Navy, deposit fund	No year.	162,412.50		26,714.32	19,573.90	19,573.90		169,552.92	
Navy allotments (transfer to Veterans' Bureau, act Oct. 6, 1917)[46]	No year.	35,591.13	$10,079.30		*11,983.51*	*11,309.54*		47,574.64	$9,405.33
		38,120,854.28							
Less balances of $15,027.05 transferred to "Naval supply account fund," and $170.19 on 1917–18 accounts transferred to 1919 accounts		15,197.24							
Total, Bureau of Supplies and Accounts		38,105,657.04	10,079.30	169,084,023.77	166,107,204.72	166,105,996.34	$3,212,468.01	37,870,008.08	11,287.68
BUREAU OF MEDICINE AND SURGERY									
Salaries, Bureau of Medicine and Surgery	1927			73,400.00	72,500.00	72,181.96		900.00	318.04
	1926	1,070.78						1,070.78	
	1925	62.80					62.80		
					72,500.00	72,181.96			
Bringing home remains of officers, etc., Navy Department	Certified claims.			98.08	98.08	98.08			
Care of the dead, Bureau of Medicine and Surgery	1927			90,000.00	57,804.07	57,804.07		32,195.93	
	1926	48,448.07			37,602.33	37,602.33		10,845.74	
	1925	1,937.00			2.50	2.50	1,934.50		
					95,408.90	95,408.90			
Care of hospital patients	Certified claims.			685.00	685.00	685.00			

Contingent	1926	[4] 109, 958. 26			66, 849. 72	66, 849. 72		43, 108. 54	
	1925	58, 276. 46			*40. 00*	*40. 00*	58, 316. 46		
					66, 809. 72	66, 809. 72			
Medical Department	1927			1, 980, 000. 00	1, 920, 287. 51	1, 920, 287. 51		59, 712. 49	
	1926	[4] 134, 467. 09			58, 544. 71	58, 544. 71		75, 922. 38	
	1925	146, 312. 87			*200. 00*	*200. 00*	146, 512. 87		
					1, 978, 632. 22	1, 978, 632. 22			
Naval hospitals [28]									
Permanent and indefinite:									
Special funds—									
Naval hospital fund	No year.	[47] 4,256,367. 57		1, 006, 857. 98	2, 275, 723. 81	2, 275, 723. 81		2, 987, 501. 74	
Naval hospital fund (transfer to War Department, act May 21, 1920)	No year.	([48])							
Total, Bureau of Medicine and Surgery		4, 756, 900. 90		3, 151, 041. 06	4, 489, 857. 73	4, 489, 539. 69	206, 826. 63	3, 211, 257. 60	318. 04

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 405.
[28] Accounts stated under Bureau of Yards and Docks.
[46] Under the provisions of the act of Mar. 1, 1921 (41 Stat. 1169), the "Naval supply account fund" was debited with $5,109,800.01 transferred to sundry appropriations and credited with $134,951.35 transferred from sundry appropriations enumerated below during the fiscal year 1927, by transfer appropriation warrants. The total debits, including $23,015.30 transferred to "Civil service retirement and disability fund," p. 405, amounted to $5,132,815.31 and were transferred to the following appropriations:

NAVY DEPARTMENT

Office of the Secretary:		
Pay, miscellaneous	1920 and prior.	$88. 44
	1919	3. 85
Increase of compensation, Naval Establishment	1920	120. 00
	1918	1. 12
Total, Office of the Secretary		213. 41
Bureau of Navigation:		
Outfits on first enlistment	1920 and prior.	9, 933. 45
	1919	88. 13
Transportation	1920 and prior.	2, 605. 36
	1919 and prior.	23. 69
	1917–18	1. 60
Total, Bureau of Navigation		12, 652. 23
Bureau of Engineering:		
Engineering	1917–18	24. 48
Bureau of Ordnance:		
Ammunition for vessels	1919	22. 00
Navy mine depot	No year.	400. 00
New batteries for ships of the Navy	1919	207. 03
Reserve ordnance supplies	1919	1, 391. 48
Total, Bureau of Ordnance		2, 020. 51
Bureau of Supplies and Accounts:		
Freight	1920 and prior.	1, 070. 20
	1919 and prior.	4, 680. 69
	1917–18	554. 16
Pay of the Navy	1920 and prior.	13, 743. 51
	1919	24, 039. 80
	1917–18	118. 00
Provisions, Navy	1919–20	1, 324. 93
Naval supply account fund (transfer to War Department, act May 21, 1920)	No year.	34, 823. 27
Total, Bureau of Supplies and Accounts		80, 354. 56
Bureau of Aeronautics:		
Aviation, Navy	1920	1, 003. 20
	1919	5, 929. 48
Total, Bureau of Aeronautics		6, 932. 68

[46] Includes $34,823.27 transferred from "Naval supply account fund."
[46] Represents allotments of Navy pay under the war risk insurance act.

NAVY DEPARTMENT—continued

Marine Corps:		
Contingent	1913 and prior.	1, 460. 55
Maintenance, Quartermaster's Department	1920 and prior.	427. 40
	1919 and prior.	18. 02
Pay	1920 and prior.	5, 659. 77
	1919	36. 40
Total, Marine Corps		7, 602. 14
Increase of the Navy:		
Increase of the Navy, construction and machinery	No year.	5, 000, 000. 00
Total debits transferred to naval accounts		5, 109, 800. 01

The credits, amounting to $134,951.35, were transferred from the following appropriations:

Bureau of Navigation:		
Transportation	1919 and prior.	1. 60
Salaries, Hydrographic Office	1920	20. 00
Total, Bureau of Navigation		21. 60
Bureau of Engineering:		
Engineering	1919	3, 339. 39
Bureau of Ordnance:		
Ordnance and ordnance stores	1920	13, 308. 10
	1919	18, 869. 88
Total, Bureau of Ordnance		32, 177. 98
Bureau of Supplies and Accounts:		
Freight	1920 and prior.	10. 95
	1919 and prior.	60. 91
Maintenance	1920	18. 40
Pay of the Navy	1920 and prior.	1, 367. 13
	1919	8, 907. 82
Provisions, Navy	1919–20	493. 72
	1917–19	4, 168. 12
Total, Bureau of Supplies and Accounts		15, 027. 05
Bureau of Aeronautics:		
Aviation, Navy	1919	84, 264. 29
Marine Corps:		
Maintenance, Quartermaster's Department	1920 and prior.	4. 35
	1919 and prior.	71. 99
Pay	1920 and prior.	2. 00
	1919	42. 70
Total, Marine Corps		121. 04
Total credits transferred from naval accounts		134, 951. 35

[47] Includes $1,000,000 transferred from "Navy fines and forfeitures" and $11,345.21 returned from same object under War Department and excludes $485.60 transferred to "Civil service retirement and disability fund," p. 405.
[48] See note 47.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
BUREAU OF YARDS AND DOCKS									
Salaries, Bureau of Yards and Docks	1927			$238,000.00	$237,000.00	$236,373.14		$1,000.00	$626.86
	1926	$1,164.42						1,164.42	
	1925	1,674.64					$1,674.64		
					237,000.00	236,373.14			
Contingent	1927			125,000.00	121,136.96	121,136.96		3,863.04	
	1926	‹ 37,745.74			31,345.50	31,345.50		6,400.24	
	1925	2,317.52					2,317.52		
					152,482.46	152,482.46			
Maintenance, Bureau of Yards and Docks	1927			7,000,000.00	6,730,272.51	6,730,272.51		269,727.49	
	1926	‹ 722,214.45			670,882.18	670,882.18		51,332.27	
	1925	6,885.93			*25,648.89*	*25,648.89*	32,529.82		
	1924				*10.12*	*10.12*	10.12		
	1922				*141.96*	*141.96*	141.96		
	Certified claims.			4.00	4.00	4.00			
					7,375,362.72	7,375,362.72			
Maintenance, Bureau of Yards and Docks (transfer, act May 21, 1920): To War Department	1923			13.85	13.85	13.85			
Bridge, navy yard, Portsmouth, N. H.	No year.	41,473.11						41,473.11	
Depots for coal	No year.	10,377.74						10,377.74	
Improvements at ordnance Stations	No year.	‹ 291,191.44			1,874.59	1,874.59		289,316.85	
Marine barracks: Quantico, Va.	No year.	42,180.42			162.50	162.50		42,017.92	
San Diego, Calif.	No year.				*41.39*	*41.39*	41.39		
Marine recruiting station, Port Royal, S. C.	No year.	16,032.00						16,032.00	
Naval air station site, Cape May, N. J.	No year.	329,263.33			41,250.00	41,250.00		288,013.33	
Naval aeronautic station, Pensacola, Fla.	No year.	35,000.00			33,876.51	33,876.51		1,123.49	
Naval ammunition depots: Fort Lafayette, N. Y.	No year.	20,000.00		12,000.00			20,000.00	12,000.00	
Fort Mifflin, Pa.	No year.			25,000.00	24,997.14	24,997.14		2.86	
Lake Denmark, N. J.	No year.	5,867.40			431.90	431.90		5,435.50	
Pearl Harbor, Hawaii	No year.	‹ 25,013.69			22,106.13	22,106.13		2,907.56	
Puget Sound, Wash.	No year.	‹ 6,557.49			6,427.17	6,427.17		130.32	
Naval base, San Diego, Calif.	No year.			100,000.00				100,000.00	
Naval coal depot, Melville Station, R. I.	No year.	15,000.00						15,000.00	
Naval fuel depot: San Diego, Calif.	No year.	‹ 17,796.96			344.90	344.90		17,452.06	
Yorktown, Va.	No year.	60,000.00			53,997.03	53,997.03		6,002.97	

Naval operating base, Hampton Roads, Va	No year.	[4] 97, 662. 55			*141. 21*	*141. 21*	8, 155. 56	89, 648. 20	
Naval proving ground, Indianhead, Md	No year.	2, 322. 77			133. 08	133. 08		2, 189. 69	
Naval supply depot, Brooklyn, N. Y	No year.			330, 000. 00	329, 589. 49	329, 589. 49	410. 51		
Naval training camps	No year.	179, 904. 59			16, 408. 50	16, 408. 50		163, 496. 09	
Hospitals and medical supply depots	No year.	53, 634. 31			4, 150. 00	4, 150. 00	49, 484. 31		
Naval hospital:									
Fort Lyon, Colo	No year.	4, 782. 36						4, 782. 36	
San Diego, Calif	No year.	[4] 51, 867. 10			10, 042. 02	10, 042. 02		41, 825. 08	
Washington, D. C	No year.	75, 000. 00			75, 000. 00	75, 000. 00			
Naval magazine:									
Dover, N. J	No year.	5, 333. 34						5, 333. 34	
Fort Mifflin, Pa	No year.	298, 936. 00						298, 936. 00	
Navy yard:									
Boston, Mass	No year.	[4] 239, 241. 20		150, 000. 00	335, 295. 11	335, 295. 11		53, 946. 09	
Charleston, S. C	No year.	[4] 6, 302. 35		36, 000. 00	41, 243. 98	41, 243. 98		1, 058. 37	
Mare Island, Calif	No year.	[4] 130, 118. 43		250, 000. 00	275, 006. 98	275, 006. 98		105, 111. 45	
New York, N. Y	No year.	[4] 123, 663. 91		40, 000. 00	106, 737. 53	106, 737. 53		56, 926. 38	
Norfolk, Va	No year.	[4] 34, 946. 59		110, 000. 00	24, 975. 72	24, 975. 72	26, 626. 96	93, 343. 91	
Philadelphia, Pa	No year.	[4] 140, 846. 39		175, 000. 00	252, 368. 92	252, 368. 92	389. 92	63, 087. 55	
Portsmouth, N. H	No year.	[4] 7, 560. 44			7, 553. 45	7, 553. 45	6. 99		
Puget Sound, Wash	No year.	[4] 37, 826. 21			20, 008. 19	20, 008. 19		17, 818. 02	
	1926	261, 839. 00			260, 564. 30	260, 564. 30		1, 274. 70	
					280, 572. 49	280, 572. 49			
Washington, D. C	No year.	[4] 69, 405. 06			11, 854. 42	11, 854. 42	21, 943. 18	35, 607. 46	
Naval station:									
Cavite, P. I	No year.	[4] 487, 996. 38		30, 000. 00	37, 062. 89	37, 062. 89		480, 933. 49	
Guantanamo, Cuba	No year.	80, 682. 10			35, 024. 47	35, 024. 47		45, 657. 63	
Guam	No year.	19, 853. 49			1, 803. 88	1, 803. 88		18, 049. 61	
Key West, Fla	No year.	103. 14			30. 38	30. 38	72. 76		
Pearl Harbor, Hawaii	No year.	[4] 486, 141. 36		1, 000, 000. 00	690, 112. 01	690, 112. 01	21. 44	796, 007. 91	
San Diego, Calif	No year.	122, 464. 90		200, 000. 00	35, 645. 36	35, 645. 36		286, 819. 54	
Tutuila, Samoa	No year.	22, 296. 50			14, 192. 24	14, 192. 24		8, 104. 26	
Naval training station:									
Great Lakes, buildings	No year.	67, 195. 94		15, 000. 00	3, 850. 00	3, 850. 00	11, 443. 44	66, 902. 50	
Rhode Island, buildings	No year.	26. 34					26. 34		
San Diego, Calif	No year.	95, 432. 18			58. 64	58. 64		95, 373. 54	
Naval torpedo station:									
Keyport, Wash	No year.	[4] 13, 955. 64		4, 800. 00	11, 494. 62	11, 494. 62		7, 261. 02	
Newport, R. I	No year.			7, 500. 00	6, 682. 83	6, 682. 83		817. 17	
Navy Mine Depot, Yorktown, Va	No year.			580, 000. 00				580, 000. 00	
Repairs due to hurricane damages, American Samoa	1926	369. 14			369. 14	369. 14			
Repairs due to hurricane damages, Naval Air Station, Pensacola, Fla	1927–28			800, 000. 00	122, 584. 12	122, 584. 12		677, 415. 88	
Submarine and destroyer base, Columbia River	No year.	26, 354. 48						26, 354. 48	
Submarine base:									
Coco Solo, Canal Zone	No year.	34, 520. 00		20, 000. 00	18, 845. 75	18, 845. 75		35, 674. 25	
Key West, Fla	No year.	[4] 96, 425. 58			36, 831. 35	36, 831. 35		59, 594. 23	
Pearl Harbor, Hawaii	No year.	[4] 45, 827. 54		430, 000. 00	42, 326. 02	42, 326. 02		433, 501. 52	
Supply depot, Marine Corps, San Francisco, Calif	No year.	108. 58					108. 58		
Total, Bureau of Yards and Docks		5, 108, 702. 17		11, 678, 317. 85	10, 777, 989. 69	10, 777, 362. 83	175, 405. 44	5, 833, 624. 89	626. 86

[4] Exclusive of amount 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1926: Balances June 30, 1927: On books of Treasury	Funds available in 1926: Balances June 30, 1927: To credit of disbursing officers	Funds available in 1926: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
BUREAU OF AERONAUTICS									
Salaries, Bureau of Aeronautics	1927			$191,000.00	$190,010.00	$189,530.58		$990.00	$479.42
	1926	$6,244.70						6,244.70	
	1925	647.45					$647.45		
					190,010.00	189,530.58			
Aviation, Navy	1927	[49] 37,500.00		[50] 18,696,136.25	8,905,821.58	8,905,821.58		9,827,814.67	
	1926	[51] 7,755,110.37			5,151,297.94	5,151,297.94		2,603,812.43	
	1925	[52] 1,177,170.82			948,420.36	948,420.36	228,750.46		
	1924	[53] 1.00			*6,076.80*	*6,076.80*	6,077.80		
	1922				*605.55*	*605.55*	605.55		
	1921				*18.72*	*18.72*	18.72		
	1920	[6] 1,003.20			1,003.20	1,003.20			
	1919	[6] 5,929.48			*78,334.81*	*78,334.81*		[9]	
Certified claims.				16,936.84	16,936.84	16,936.84			
					14,938,444.04	14,938,444.04			
Aviation, Navy (transfers to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926	1927			[54] 81,900.00	79,145.29	65,016.30		2,754.71	14,128.99
Act Feb. 27, 1925	1926	[4] 2,753.08	$4,858.86		2,652.78	7,222.73		100.30	288.91
Act May 28, 1924	1925	[55]	9.43		[55] *9.43*				
Act May 21, 1920	1925	[56] 1,115.07	696.93		1,115.07	1,812.00			
	1924				*1.00*	*1.00*		[57]	
					1,114.07	1,811.00			
Aviation, Navy (transfers to Department of Commerce, Bureau of Mines):									
Act June 5, 1924	1925	[58]							
Act May 21, 1920	1925	[59] 11,505.80	643.23		11,505.80	12,147.49			1.54
Certified claims.				[60] 9.17	9.17	9.17			
					11,514.97	12,156.66			
Aviation, Navy (transfers, act May 21, 1920): To Department of Agriculture	1927			[54] 23,700.00	23,700.00	23,700.00			
	1926	[61]							
					23,700.00	23,700.00			
To War Department	1927			[54] 76,051.75	58,965.50	58,965.50		17,086.25	
	1926	[62] 61,306.52			60,132.15	60,132.15		1,174.37	
	1925	[63] 30.29			30.29	30.29			
					119,127.94	119,127.94			

Acquisition of sites, Aviation, Navy	No year.	51, 000. 00			7, 221. 40	7, 221. 40		43, 778. 60	
Less balance of $84,264.29 transferred to "Naval supply account fund," and $10.43 repayments on "Aviation" (transferred), returned to same object under Navy		9, 111, 317. 78 84, 274. 72							
Total, Bureau of Aeronautics		9, 027, 043. 06	6, 208. 45	19, 085, 734. 01	15, 372, 921. 06	15, 364, 230. 65	236, 099. 98	12, 503, 756. 03	14, 898. 86
NAVAL ACADEMY									
Buildings and grounds	No year.	[4] 17, 867. 24			14, 087. 47	14, 087. 47	362. 96	3, 416. 81	
Current and miscellaneous expenses	1927			90, 000. 00	78, 016. 89	78, 016. 89		11, 983. 11	
	1926	[4] 12, 196. 35			6, 470. 80	6, 470. 80		5, 725. 55	
	1925	10, 322. 83					10, 322. 83		
					84, 487. 69	84, 487. 69			
Maintenance and repairs	1927			1, 040, 000. 00	983, 088. 38	983, 088. 38		56, 911. 62	
	1926	[4] 131, 111. 07			124, 678. 09	124, 678. 09		6, 432. 98	
	1925	14, 999. 74			5. 65	5. 65	14, 994. 09		
					1, 107, 772. 12	1, 107, 772. 12			
Pay	1927			796, 860. 00	793, 344. 70	793, 344. 70		3, 515. 30	
	1926	[4] 88, 933. 82			64, 152. 24	64, 152. 24		24, 781. 58	
	1925	30, 066. 60					30, 066. 60		
					857, 496. 94	857, 496. 94			
Total, Naval Academy		305, 497. 65		1, 926, 860. 00	2, 063, 844. 22	2, 063, 844. 22	55, 746. 48	112, 766. 95	
MARINE CORPS									
Contingent	1913 and prior.	[6] 1, 460. 55			1, 460. 55	1, 460. 55			
General expenses, Marine Corps	1927			[64] 8, 048, 850. 00	6, 230, 372. 44	6, 230, 372. 44		1, 818, 477. 56	
	1926	[4] 1, 881, 243. 57			1, 573, 097. 89	1, 573, 097. 89		308, 145. 68	
	1925	[65] 585, 550. 94			92, 528. 27	92, 528. 27	493, 022. 67		
					7, 895, 998. 60	7, 895, 998. 60			

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 405.
[6] Transferred from "Naval supply account fund."
[9] Balance returned to "Naval supply account fund."
[49] Transferred from 1926 account.
[50] Exclusive of $187,500 transferred to "Helium conservation, production, and exploitation, Bureau of Mines, act Apr. 29, 1926," Department of Commerce, and $181,651.75 transferred to same object under Department of Agriculture, Department of Commerce, and War Department.
[51] Includes $460.35 returned from same object under Department of Agriculture and War Department and excludes $37,500 transferred to 1927 account and $14,597.77 transferred to "Civil service retirement and disability fund," p. 405.
[52] Includes $1,703.26 returned from same object under Department of Commerce and $399.80 from War Department and excludes $1,642.77 transferred to "Civil service retirement and disability fund," p. 405.
[53] Returned from same object under Department of Commerce.
[54] See note 50.
[55] Balance of $718.68 and $9.43 repayments returned to same object under Navy Department.
[56] Exclusive of $127.93 returned to same object under Navy Department and $7 transferred to "Civil service retirement and disability fund," p. 405.
[57] Balance returned to same object under Navy Department.
[58] Balance of $1,647.64 transferred as follows: $832.56 to "Civil service retirement and disability fund," p. 405, and $815.08 returned to same object under Navy Department.
[59] Exclusive of $192.52 transferred to" Civil service retirement and disability fund," p. 405, and $32.14 returned to same object under Navy Department.
[60] Certified as a Department of Commerce appropriation.
[61] Balance of $623.90 transferred as follows: $623.40 to "Civil service retirement and disability fund," p. 405, and $0.50 returned to same object under Navy Department.
[62] Exclusive of $359.85 returned to same object under Navy Department and $234.66 transferred to "Civil service retirement and disability fund." p. 405.
[63] Exclusive of $399.80 returned to same object under Navy Department and $101.65 transferred to "Civil service retirement and disability fund," p. 405.
[64] Exclusive of $41,150 transferred to same object under War Department.
[65] Includes $187.26 returned from same object under War Department and excludes $2.38 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
MARINE CORPS—continued									
General expenses, Marine Corps (transfer to War Department, act May 21, 1920)	1927			[66] $41,150.00	$12,954.52	$12,954.52		$28,195.48	
	1926	[4] $16,600.95			16,038.53	16,038.53		562.42	
	1925	[67] 433.69			433.69	433.69			
					29,426.74	29,426.74			
Maintenance, Quartermaster's Department	1924			10.23	*1,215.72*	*1,215.72*	$1,225.95		
	1923			66.44	*235.67*	*235.67*	302.11		
	1922			163.64	86.78	86.78	76.86		
	1921				*49.17*	*49.17*	49.17		
	1920 and prior	[6] 427.40			423.05	423.05		[9]	
	1919 and prior	[6] 18.02			*53.97*	*53.97*		[9]	
	Certified claims			277.27	277.27	277.27			
					767.43	*767.43*			
Maintenance, Quartermaster's Department (transfer to War Department, act May 21, 1920)	1923			5.85	5.85	5.85			
Marine Barracks [28]									
Pay	1927			14,970,347.00	14,300,343.96	14,300,343.96		670,003.04	
	1926	1,132,410.41			566,638.89	566,638.89		565,771.52	
	1925	979,623.66			4,546.16	4,546.16	145,077.50	830,000.00	
	1924			286.94	118.29	118.29	168.65		
	1923			17.61	*514.49*	*514.49*	532.10		
	1922				*592.45*	*592.45*	592.45		
	1920 and prior	[6] 5,659.77			5,657.77	5,657.77		[9]	
	1919	[6] 36.40			*6.30*	*6.30*		[9]	
	Certified claims			36,015.24	35,147.96	35,147.96	867.28		
					14,911,339.79	14,911,339.79			
Pay of civil employees, Marine Corps	1927			160,000.00	155,854.16	155,854.16		4,145.84	
	1926	4,294.97			*1,539.80*	*1,539.80*		5,834.77	
	1925	2,154.15					2,154.15		
					154,314.36	154,314.36			
Reserve supplies	No year.	[68] 1,011,306.63			11,000.00	11,000.00		1,000,306.63	
Reserve supplies (transfer to War Department, act May 21, 1920)	No year.	[69] 350,000.00			54,041.64	54,041.64		295,958.36	

Permanent and indefinite:									
Trust funds—									
Pay of Marine Corps, deposit fund	No year.	369, 692. 71		183, 805. 22	110, 206. 67	110, 206. 67		443, 291. 26	
Marine Corps allotments [70] (transfer to Veterans' Bureau, act Oct. 6, 1917)	No year.	1, 234. 37	$1, 000. 00		*1, 903. 33*	*1, 858. 33*		3, 137. 70	$955. 00
Less balances of $121.04 transferred to "Naval supply account fund"		6, 342, 148. 19 121. 04							
Total, Marine Corps		6, 342, 027. 15	1, 000. 00	23, 440, 995. 44	23, 165, 123. 44	23, 165, 168. 44	644, 068. 89	5, 973, 830. 26	955. 00
INCREASE OF THE NAVY									
Increase of the Navy	No year.	[71] 871, 152. 35			871, 152. 35	871, 152. 35			
Increase of the Navy (transfer to War Department, act May 21, 1920)	No year.	[72] 488, 164. 39			261, 993. 88	261, 993. 88		226, 170. 51	
Increase of the Navy, armor, armament, and ammunition	No year.	[73] 5,042,861.72		4, 525, 000. 00	5, 464, 840. 05	5, 464, 840. 05		4, 103, 021. 67	
Increase of the Navy, armor, armament, and ammunition (transfer to War Department, act May 21, 1920)	No year.	[74] 1,062,439. 80			151, 629. 28	151, 629. 28		910, 810. 52	
Increase of the Navy, armor and armament	No year.				*5, 689. 74*	*5, 689. 74*		([75])	
Increase of the Navy, armor and armament (transfer to War Department, act Mar. 4, 1915)	No year.	95. 77						95. 77	
Increase of the Navy, aviation	No year.	[76] 2, 740,699. 73		3, 300, 000. 00	3, 556, 887. 85	3, 556, 887. 85		2, 483, 811. 88	
Increase of the Navy, construction and machinery	No year.	[77] 13,671,618.61		20, 900, 000. 00	18, 839, 203. 45	18, 839, 203. 45		15, 732, 415. 16	
Increase of the Navy, construction and machinery (transfer to War Department, act May 21, 1920)	No year.	[78] 2, 794. 00						2, 794. 00	
Increase of the Navy, torpedo-boat destroyers	No year.				*1, 167, 246. 18*	*1, 167, 246. 18*		1, 167, 246. 18	
Improving and equipping navy yards for construction of ships	No year.				*29. 25*	*29. 25*	29. 25		
Naval emergency fund	No year.	301, 768. 05			68, 540. 09	68, 540. 09		233, 227. 96	
Naval emergency fund (transfer to War Department, act Mar. 4, 1915)	No year.	[4] 49, 881. 88			33, 660. 57	33, 660. 57		16, 221. 31	
Alterations to naval vessels	No year.	[4] 3, 485, 636. 30		7, 500, 000. 00	10, 647, 032. 90	10, 647, 032. 90		338, 603. 40	
Scrapping of naval vessels	1924–25	[4] 1, 668, 905. 52			109, 910. 52	109, 910. 52	1, 558, 995. 00		
		29, 386, 018. 12							
Less repayments transferred per footnote 75		5, 689. 74							
Total, Increase of the Navy		29, 380, 328. 38		36, 225, 000. 00	38, 831, 885. 77	38, 831, 885. 77	1, 559, 024. 25	25, 214, 418. 36	

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 405.
[6] Transferred from "Naval supply account fund."
[9] Balance returned to "Naval supply account fund."
[28] Accounts stated under Bureau of Yards and Docks.
[66] See note 64.
[67] Exclusive of $187.26 returned to same object under Navy Department and $582.43 transferred to "Civil service retirement and disability fund," p. 405.
[68] Exclusive of $350,000 transferred to same object under War Department.
[69] See note 68.
[70] Represents allotments of Marine Corps pay under the war risk insurance act.
[71] Exclusive of $17,538,763.68 transferred to accounts as follows:

Increase of the Navy, armor, armament, and ammunition	$6, 105, 301. 52
Increase of the Navy, aviation	2, 740, 699. 73
Increase of the Navy, construction and machinery	8, 674, 412. 61
Civil service retirement and disability fund, p. 405	18, 349. 82

and includes $387,197.31 returned from same object under War Department and $5,689.74 from "Increase of the Navy, armor and armament."
[72] Exclusive of $387,197.31 returned to same object under Navy Department and $4,195.50 transferred to "Civil service retirement and disability fund," p. 405.
[73] Includes $6,105,301.52 transferred from "Increase of the Navy" and excludes $1,062,439.80 transferred to same object under War Department.
[74] See note 73.
[75] Balance transferred to "Increase of the Navy."
[76] See note 71.
[77] Excludes $2,794 transferred to same object under War Department and includes $13,674,412.61 transferred from accounts as follows:

Increase of the Navy	$8, 674, 412. 61
Naval supply account fund	5, 000, 000. 00

[78] See note 77.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927			Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)	Amount carried to surplus fund	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NAVY MISCELLANEOUS									
Claims reported by Court of Claims under Bowman and Tucker Acts, etc	No year.	$649.22						$649.22	
Claims for damages by collision with naval vessels	No year.	5,382.31		$14,516.58	$17,789.48	$17,789.48		2,109.41	
Claims for damages, act Dec. 28, 1922, Navy Department	No year.	3,612.60		2,108.66	3,288.94	3,288.94		2,432.32	
Indemnity for lost property, Naval Service, act of Mar. 2, 1895	Certified claims.	249.00						249.00	
Judgment, owners, etc., barkentine Mabel I. Meyers, under act of Aug. 21, 1916	No year.	1,058.88						1,058.88	
Judgments, bounty for destruction of enemies' vessels	No year.	59,268.04			157.64	157.64		59,110.40	
Judgments, Court of Claims, Navy	No year.	755,204.75		223,698.42	224,689.46	224,689.46		754,213.71	
Judgments, United States courts, Navy	No year.	[79] 16,296.99		1,270,756.98	1,267,210.23	1,267,210.23	$1.00	19,842.74	
Prize money, Battle of Manila Bay	No year.	32,413.34						32,413.34	
Payment of certain claims arising under the Navy Department	No year.	2,372.59						2,372.59	
Payment for certain services arising under the Navy Department	No year.	21.15						21.15	
Payment to Anton Kunz	1926			445.92	445.92	445.92			
Reimbursement to enlisted men, Navy, for clothing and bedding destroyed	No year.	147.51						147.51	
Reimbursement to:									
Certain persons for loss of private funds while patients at United States naval hospital, naval operating base, Hampton Roads, Va	No year.	105.00						105.00	
Certain persons for loss of Government securities while naval prisoners	1926			2,000.00	636.08	636.08		1,363.92	
Gus Potter	No year.	113.00						113.00	
Edward R. Wilson	1926			1,504.32	1,504.32	1,504.32			
Relief of:									
Charles D. Baylis	No year.			1,732.14	1,732.14	1,732.14			
Perry E. Borchers	No year.	346.45						346.45	
Carib Steamship Co. (Inc.)	No year.	8,997.17			8,997.17	8,997.17			
D. Murray Cummings	No year.			100.00	100.00	100.00			
Simon R. Curtis	No year.	1,125.00			1,125.00	1,125.00			
Daniel S. Glover	No year.			2,000.00	2,000.00	2,000.00			
Marie Yvonne Gueguinou	No year.			2,000.00				2,000.00	

Mrs. G. A. Guenther, mother of Gordon Guenther	No year.	5,000.00			5,000.00	5,000.00			
William C. Harllee	No year.			2,391.90	2,391.90	2,391.90			
Emily L. Hoffbauer	No year.	5,000.00			5,000.00	5,000.00			
Margaret G. Jackson	No year.	1,500.00			1,500.00	1,500.00			
Fannie Kravitz	No year.			3,000.00	3,000.00	3,000.00			
Bertha M. Leville	No year.			432.00	432.00	432.00			
Mrs. M. McCollom	No year.	1,000.00			1,000.00	1,000.00			
Ann Margaret Mann	No year.			1,596.50	1,596.50	1,596.50			
Celestine Mateos	No year.			12,439.97	12,439.97	12,439.97			
Dorothy M. Murphy	No year.	1,500.00			1,500.00	1,500.00			
Muscle Shoals, Birmingham & Pensacola Railroad Co.	No year.			27,008.04	27,008.04	27,008.04			
New York Canal & Great Lakes Corporation	No year.			9,599.00	9,599.00	9,599.00			
Owners of American schooner Walter B. Chester	No year.	269.64						269.64	
Owners of barge McIlvaine No. 1	No year.	5,343.29			5,343.29	5,343.29			
F. G. Proudfoot	No year.			10,596.74	10,596.74	10,596.74			
Charles Ritzel	No year.	2,500.00			2,500.00	2,500.00			
Capt. George G. Seibels	No year.	170.00			170.00	170.00			
Ulric O. Thynne	No year.	9,781.13			9,762.44	9,762.44		18.69	
A. V. Yearsley	No year.	87.22			87.22	87.22			
Permanent and indefinite:									
Bounty for destruction of enemies' vessels	No year.	52,238.41						52,238.41	
Trust funds:									
Navy pension fund, principal	No year.	14,816,034.27		4,270.82				14,820,305.09	
Return of subscriptions to Liberty bond issues by civilian employees of naval establishment	No year.	946.47		2,092.00				3,038.47	
Prize money to captors	No year.	429,256.82						429,256.82	
Prize money to captors, Spanish War	No year.	26,693.63			30.49	30.49		26,663.14	
Payment of Japanese award	No year.	28,492.18						28,492.18	
Special deposit accounts			$171,191.19			*18,554.76*			$189,745.95
Total, Navy miscellaneous		16,273,176.06	171,191.19	1,594,289.99	1,628,633.97	1,610,079.21	1.00	16,238,831.08	189,745.95
GENERAL ACCOUNT OF ADVANCES									
General account of advances [80] (new)	No year.	[81]30,607,487.25	30,233,284.74		*4,418,062.75*	*2,737,843.77*		[81] 26,189,424.50	28,553,065.76
General account of advances [82]	No year.	[83]			*327,173.73*	*327,173.73*		[84] 305,678.77	
Less repayments transferred to new account		21,494.96							
Total, General Account of Advances		[81]30,628,982.21	30,233,284.74		*4,745,236.48*	*3,065,017.50*		[81] 25,883,745.73	28,553,065.76
Total, Navy Department [85]		92,658,280.17	30,426,148.09	331,891,948.28	322,620,723.27	324,238,177.93	8,195,311.11	93,734,194.07	28,808,693.43

[79] Exclusive of $3,545.75 transferred to "Judgments, Court of Claims, War."

[80] "General account of advances" (new) was opened on July 1, 1922, and charged with $36,692,298.85, 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 old debit balance in "General account of advances."

The debit balance of $36,175,235.79 at the beginning of the fiscal year 1927 was credited with the balance of $5,546,253.58 and $21,494.96 repayments from old account as an adjustment between the two accounts.

[81] Debit balance.

[82] "General account of advances" (old) was charged with $52,743,461.06 at the commencement of the fiscal year 1922 and credited with $36,692,298.85, the amount charged to "General account of advances" (new), as stated above.

[83] See note 80.

[84] Exclusive of $21,494.96 credited to "General account of advances" (new).

[85] Includes warrants for allotments of Navy and Marine Corps pay paid 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
POST OFFICE DEPARTMENT									
FOR POSTAL SERVICE PAYABLE FROM THE TREASURY [a]									
Expenses, Treasury savings certificates, Post Office Department	1927			[b] $9,000.00	$9,000.00	$8,835.17			$164.83
	1926	$1,500.00	$38.08		99.26	137.34		$1,400.74	
	1925	[c]							
					9,099.26	8,972.51			
Judgments, Court of Claims, Post Office Department	No year.	1,230.42						1,230.42	
Payment of overtime claims of letter carriers	No year.	4,530.17						4,530.17	
Relief of:									
Arthur H. Bagshaw	No year.			268.80	268.80	268.80			
Alice Barnes	No year.			500.00	500.00	500.00			
Charles B. Beck	No year.			1,729.94	1,729.94	1,729.94			
John A. Bingham	No year.			500.00	500.00	500.00			
James J. Burns, jr	No year.			641.06	641.06	641.06			
A. B. Cameron	No year.			1,009.00	1,009.00	1,009.00			
B. F. Cowley	No year.			43.21	43.21	43.21			
P. H. Donlon	No year.			200.34	200.34	200.34			
Alice M. Durkee	No year.	2,000.00			2,000.00	2,000.00			
J. B. Elliott	No year.			470.61	470.61	470.61			
James Gaynor	No year.			3,508.00				3,508.00	
Homer H. Hacker	No year.			100.00	100.00	100.00			
J. M. Hedrick	No year.			41.31	41.31	41.31			
John G. Hohl	No year.	50.00			50.00	50.00			
Joseph L. Kercsey	No year.			1,569.40	1,569.40	1,569.40			
Geraldine Kester	No year.			5,000.00	5,000.00	5,000.00			
Joseph F. MacKnight	No year.			311.94	311.94	311.94			
Mail contractors in certain Southern States 1860 and 1862	No year.	41,897.17						41,897.17	
James F. McCarthy	No year.			194.00	194.00	194.00			
Addison B. McKinley	No year.			5,000.00	5,000.00	5,000.00			
Alexander McLaren	No year.			3,000.00	3,000.00	3,000.00			
August Michalchuk	No year.			3,000.00	3,000.00	3,000.00			
Ella Miller	No year.			1,500.00	1,500.00	1,500.00			
Howard A. Mount	No year.			685.64	685.64	685.64			
Neil Mullane	No year.			50.00	50.00	50.00			
Christine Mygatt	No year.			701.50	701.50	701.50			
Martha Ellen Raper	No year.			2,500.00	2,500.00	2,500.00			
Charles W. Reed	No year.	183.00			183.00	183.00			
Sophie J. Rice	No year.	167.12			167.12	167.12			
Kate T. Riley	No year.	481.00			481.00	481.00			
Edward C. Roser	No year.			737.50	737.50	737.50			
Yvonne Therrien	No year.	300.00			300.00	300.00			
Mr. and Mrs. Charles Vanderveer	No year.			4,500.00	4,500.00	4,500.00			

Richard Weatherston	No year.			2,000.00	2,000.00	2,000.00			
Anna Jeanette Weinrich	No year.			5,000.00	5,000.00	5,000.00			
Heirs of Massalon Whitten	No year.	137.50						137.50	
Permanent and indefinite:									
Deficiency in the postal revenues	1927			26,000,000.00	26,000,000.00	26,000,000.00			
	1925			715,884.70	715,884.70	715,884.70			
	1924			183,100.49	183,100.49	183,100.49			
	1923			52,141.23	52,141.23	52,141.23			
	1922			19,743.39	19,743.39	19,743.39			
	1921			7,151.89	7,151.89	7,151.89			
	1920			26,919.50	26,919.50	26,919.50			
	1919			21,958.99	21,958.99	21,958.99			
	1918			26,071.33	26,071.33	26,071.33			
	1917			51,778.54	51,778.54	51,778.54			
	1916			55,747.75	55,747.75	55,747.75			
	1915			43,193.33	43,193.33	43,193.33			
	1914			15,690.37	15,690.37	15,690.37			
Certified claims				43,809.61	43,809.61	43,809.61			
					27,263,191.12	27,263,191.12			
Total, Postal Service payable from Treasury		52,476.38	38.08	27,316,953.37	27,316,725.75	27,316,599.00		52,704.00	164.83
DEPARTMENT OF STATE									
SALARIES, ETC.									
Salaries, Department of State	1927			[1] 1,068,104.16	1,055,885.19	1,058,272.53		12,218.97	[2] 2,387.34
	1925–26	32,286.51	[2] 4,652.89		4,652.89			27,633.62	
	1925	8,650.67					$8,650.67		
					1,060,538.08	1,058,272.53			
Contingent expenses, Department of State	1927			46,340.00	41,755.37	41,416.34		4,584.63	339.03
	1926	12,467.89	27.00		11,788.80	11,815.80		679.09	
	1925	850.28	[2] 17.27		99.88	82.61	750.40		
					53,644.05	53,314.75			
Collecting and editing official papers of Territories of the United States	1927			20,000.00	20,000.00	19,666.99			333.01
Immigration of aliens, Department of State	1927			[3] 488,688.00	234,136.52	234,588.91		254,551.48	[2] 452.39
	1926	265,395.02	482.49		229,512.01	229,994.50		35,883.01	
	1924–25	101,072.77			326.14	326.14	100,746.63		
					463,974.67	464,909.55			
Passport bureaus, Department of State	1927			63,000.00	58,506.04	58,912.74		4,493.96	[2] 406.70
	1926	7,639.13	[2] 46.57		1,333.92	1,287.35		6,305.21	
	1925	255.78					255.78		
					59,839.96	60,200.09			

[a] For postal service payable from postal revenues, see p. 339.
[b] Transferred from "Expenses of loans, act Sept. 24, 1917, as amended and extended" (Treasury).
[c] Balance of $15,514.86 returned to "Expenses of loans, act Sept. 24, 1917, as amended and extended."

[1] Exclusive of $1,495.84 transferred to "Foreign Service retirement and disability fund."
[2] Debit balance.
[3] Exclusive of $1,312 transferred to "Foreign Service retirement and disability fund," p. 405.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
SALARIES, ETC.—continued									
Printing and binding, Department of State	1927			$161,500.00	$95,720.83	$94,606.06		$65,779.17	$1,114.77
	1926	$62,716.91	$8,056.71		50,676.57	58,733.28		12,040.34	
	1925	12,202.65			3,495.87	3,495.87	$8,706.78		
	1924		800.00		*807.20*	*7.20*	807.20		
					149,086.07	156,828.01			
Total, Department of State proper		503,537.61	4,649.47	1,847,632.16	1,807,082.83	1,813,191.92	119,917.46	424,169.48	[2] 1,459.62
FOREIGN INTERCOURSE									
National security and defense, Department of State [4]	1919				*333.81*	*333.81*		([3])	
Salaries of ambassadors and ministers	1927			[5] 606,100.00	489,208.89	486,535.27		116,891.11	2,673.62
	1926	141,980.63	1,715.31		53,101.33	54,816.64		88,879.30	
	1925	99,129.55			*166.66*	*166.66*	99,296.21		
					542,143.5	541,185.25			
Salaries, chargés d'affaires ad interim	1927			20,000.00	14,459.89	14,369.46		5,540.11	90.43
	1926	31,944.21			4,213.19	4,213.19		27,731.02	
	1925	24,776.42					24,776.42		
					18,673.08	18,582.65			
Salaries, Foreign Service officers	1927			[6] 2,747,625.00	1,954,472.86	1,946,031.85		793,152.14	8,441.01
	1926	908,795.76	8,627.62		850,047.12	858,674.74		58,748.64	
	1925	[7] 223,621.07			2,562.94	2,562.94	221,058.13		
					2,807,082.92	2,807,269.53			
Salaries of secretaries, Diplomatic Service	1925	421.82					421.82		
	1923				*10.73*	*10.73*	10.73		
Certified claims				316.38	316.38	316.38			
					305.65	305.65			
Salaries, interpreters to embassies and legations	1927			7,300.00	4,698.31	4,698.31		2,601.69	
	1926	5,217.37	29.17		886.07	915.24		4,331.30	
	1925	3,587.09					3,587.09		
					5,584.38	5,613.55			

Clerks at embassies and legations	1927			355,000.00	330,956.18	329,319.26	24,043.82	1,636.92
	1926	18,559.74	1,003.06		13,131.95	14,135.01	5,427.79	
	1925	5,399.18			191.47	191.47	5,147.71	
	Certified claims.			83.33	83.33	83.33		
					344,362.93	343,729.07		
Contingent expenses, foreign missions	1927			740,500.00	709,798.63	681,908.67	30,701.37	27,889.96
	1926	73,934.08	8,442.41		43,915.47	52,357.88	30,018.61	
	1925	6,734.32	13.12		*5,905.90*	*5,892.78*	12,640.22	
	1924				*2,283.89*	*2,283.89*	2,283.89	
	1923			500.00	496.39	496.39	3.61	
	1922 and prior.				*4,377.24*	*4,377.24*	4,377.24	
					741,643.46	722,209.03		
Quarters for student interpeters at embassies	1927			1,800.00	1,190.00	1,169.25	610.00	20.75
	1926	925.56	3.11		264.11	267.22	661.45	
	1925	824.25					824.25	
					1,454.11	1,436.47		
Rent of grounds, embassy at Tokyo, Japan	1927			250.00	205.00	202.46	45.00	2.54
	1926	75.18			*4.57*	*4.57*	79.75	
	1925	80.26					80.26	
					200.43	197.89		
Salaries, Consular Service	1924			48.97	*22.38*	*22.38*	71.35	
	1923			4.15	*300.00*	*300.00*	304.15	
	1922				*195.00*	*195.00*	195.00	
	1920				*50.00*	*50.00*	50.00	
	1919				*166.66*	*166.66*	166.66	
	Certified claims.			1,059.30	1,059.30	1,059.30		
					325.26	325.26		
Salaries and expenses of interpreters and guards to consulates	1923				*4.15*	*4.15*	4.15	
Allowance for clerks at consulates	1927			1,550,000.00	883,795.14	884,393.40	666,204.86	[2] 598.26
	1926	723,723.50	[2] 2,382.16		703,640.65	701,258.49	20,082.85	
	1925	151,214.62			925.23	925.23	150,289.39	
	1924			172.66	169.51	169.51	3.15	
	1923				*11.92*	*11.92*	11.92	
	1921			625.00	574.63	574.63	50.37	
	1920			287.88	287.88	287.88		
	1919			78.78	78.78	78.78		
					1,589,459.90	1,587,676.00		

[2] Debit balance.
[4] See p. 97 for "National security and defense statement."
[5] Exclusive of $5,400 transferred to "Foreign Service retirement and disability fund."
[6] Exclusive of $142,375 transferred to "Foreign Service retirement and disability fund."
[7] Exclusive of $640.02 transferred to "Foreign Service retirement and disability fund."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
FOREIGN INTERCOURSE—continued									
Contingent expenses, United States consulates	1927			$965,000.00	$618,075.07	$620,101.67		$346,924.93	[2] $2,026.60
	1926	$407,644.47	$583.44		359,709.22	360,303.74		47,935.25	[2] 11.08
	1925	103,772.44	[2] 24.16		324.34	300.18	$103,448.10		
	1924			780.63	521.73	521.73	258.90		
	1923				*14.27*	*14.27*	14.27		
	1922				*4.80*	*4.80*	4.80		
	1921				*8.93*	*8.93*	8.93		
	1920 and prior			250.00	12.10	12.10	237.90		
	Certified claims			121.95	121.95	121.95			
					978,736.41	981,333.37			
Expenses of Foreign Service inspectors	1927			20,000.00	15,787.81	15,787.81		4,212.19	
	1926	9,379.56			5,932.72	5,932.72		3,446.84	
					21,720.53	21,720.53			
Expenses of consular inspectors	1925	5,297.41			*17.56*	*17.56*	5,314.97		
Entry of aliens into the United States	1921–22				*625.00*	*625.00*	625.00		
Rewriting consular regulations	No year.	1,500.00						1,500.00	
Salaries, Foreign Service officers while receiving instructions and in transit	1927			20,000.00	6,131.13	6,131.13		13,868.87	
	1926	[8] 10,833.33			2,713.82	2,713.82		8,119.51	
					8,844.95	8,844.95			
Salaries, diplomatic and consular officers, while receiving instructions and in transit	1925	13,536.05			*9.24*	*9.24*	13,545.29		
Allowance to widows or heirs of Foreign Service officers who die abroad	1927			2,000.00	433.33	433.33		1,566.67	
	1926	1,662.50						1,662.50	
					433.33	433.33			
Allowance to widows or heirs of diplomatic officers who die abroad	1925	135.14					135.14		
Emergencies arising in the Diplomatic and Consular Service	1927			400,000.00	254,095.61	248,137.61		145,904.39	5,958.00
	1926	194,985.49	20,670.19		27,368.51	48,038.70		167,616.98	
	1925	209,864.55			307.16	307.16	209,557.39		
					281,771.28	296,483.47			

Post allowances to Foreign Service officers	1927			25,000.00	12,907.52	12,907.52		12,092.48	
	1926	11,253.10			11,019.05	11,019.05		234.05	
					23,926.57	23,926.57			
Post allowances to diplomatic and consular officers	1925	40,042.72			*132.47*	*132.47*	40,175.19		
	1924			9.02	*6.22*	*6.22*	15.24		
	1923			1.68	*36.84*	*36.84*	38.52		
	1921				*211.35*	*211.35*	211.35		
	1920 and prior.				*341.06*	*341.06*	341.06		
					727.94	*727.94*			
Transportation of Foreign Service officers	1927			275,000.00	217,983.12	210,525.87		57,016.88	7,457.25
	1926	54,603.06	6,405.28		42,534.13	48,939.41		12,068.93	
					260,517.25	259,465.28			
Transportation of diplomatic and consular officers	1925	26,564.22			*640.99*	*640.99*	27,205.21		
	1924			5.15	*461.57*	*461.57*	466.72		
	1923			445.88	*103.03*	*103.03*	548.91		
	1922				*94.36*	*94.36*	94.36		
	1921				*9.71*	*9.71*	9.71		
	1920 and prior.			188.02	*472.05*	*472.05*	660.07		
	Certified claims.			711.19	711.19	711.19			
					1,070.52	*1,070.52*			
Transporting remains of Foreign Service officers and clerks	1927			4,000.00	2,081.97	2,081.97		1,918.03	
	1926	7.48			*423.34*	*423.34*		430.82	
					1,658.63	1,658.63			
Transporting remains of diplomatic officers, consuls, and consular assistants	1925	782.46					782.46		
Foreign Service buildings fund	No year.			435,000.00	36,305.03	35,649.22		398,694.97	655.81
Acquisition of embassy, legation, or consular premises	No year.	[9] 13,000.00			950.00	950.00		12,050.00	
Acquisition of legation premises, San Jose, Costa Rica	No year.	39.07						39.07	
Acquisition of embassy, premises, Mexico City	No year.	7.18						7.18	
Acquisition of embassy premises, Paris, France	No year.	275.99						275.99	
Acquisition of embassy premises, Tokyo, Japan	No year.	100,000.00						100,000.00	
Consular building, Amoy, China	1926–27	[10] 62,904.67						62,904.67	
	1926	[11]							
Diplomatic and consular establishments, Tokyo, Japan	1927			400,000.00				400,000.00	
	1925–1927	[12] 166,961.49			15,223.98	15,187.11		151,737.51	36.87
	1925–26	[13]							
					15,223.98	15,187.11			

[8] Debit balance.
[8] Exclusive of $489.81 transferred to "Foreign Service retirement and disability fund."
[9] Exclusive of $5,000 transferred to "Consular building, Amoy, China, 1926–27."
[10] Includes $57,904.67 transferred from 1926 account and $5,000 from "Acquisition of embassy, legation, or consular premises."
[11] Balance transferred to 1926–27 account.
[12] Transferred from 1925–26 account.
[13] See Note 12.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
FOREIGN INTERCOURSE—continued									
Addition to legation building, Peking, China	No year.	$420.74						$420.74	
Acquisition of consular premises, etc., Shanghai, China	No year.	256.56						256.56	
Legation building, San Salvador, Salvador	No year.	1,321.46						1,321.46	
Repairs and improvements, embassy, premises, London, England	1922–1926	61,587.19			$57,097.07	$57,097.07		4,490.12	
Annual expenses of Cape Spartel Light, coast of Morocco	1927			$386.00	344.83	344.83		41.17	
	1926	100.28						100.28	
	1925	97.00					$97.00		
					344.83	344.83			
Arbitration between the United States and Norway	No year.	3,859.75						3,859.75	
Arbitration between the United States and Peru	No year.	46,911.96						46,911.96	
Arbitration of outstanding pecuniary claims between the United States and Great Britain	1926	16,749.21			*4,609.92*	*4,609.92*		21,359.13	
	1925	24,363.94					24,363.94		
					4,609.92	*4,609.92*			
Boundary line, Alaska and Canada and United States and Canada	1927			35,000.00	33,953.87	32,973.82		1,046.13	$980.05
	1926	1,069.17	$96.60		443.91	540.51		625.26	
	1925	379.96			*229.09*	*229.09*	609.05		
					34,168.69	33,285.24			
Bringing home criminals	1927			2,000.00	515.74	515.74		1,484.26	
	1926	1,902.95			834.16	834.16		1,068.79	
	1925	57.76					57.76		
					1,349.90	1,349.90			
Expenses of prisons for American convicts	1927			15,000.00	12,911.57	11,763.50		2,088.43	1,148.07
	1926	10,437.78	645.13		368.92	1,014.05		10,068.86	
	1925	4,733.47					4,733.47		
					13,280.49	12,777.55			

Claims of American citizens for loss in Samoa in 1899	No year.	170. 00					170. 00	
Commission, centennial celebration Independence of Peru	No year.	7, 636. 62					7, 636. 62	
Commission on equitable use of waters of the Rio Grande	1925–1927	[14] 7, 175. 58			3, 189. 79	3, 207. 90	4, 035. 79	[2] 68. 11
	1925–26		[2] 100. 00		521. 28	421. 28	21. 14	
					3, 661. 07	3, 629. 18		
Commission on equitable use of waters of the Rio Grande (transfers, act May 21, 1920):								
To Department of the Interior, Geological Survey	1925–1927	[15] 1, 000. 00					1, 000. 00	
To War Department	1925–1927	[15] 11, 282. 00					11, 282. 00	
Conference on oil pollution of navigable waters	1926–27	[16] 29, 973. 51			5, 435. 79	5, 435. 79	24, 537. 72	
	1926	[17] 3, 320. 22	[2] 615. 78		3, 288. 19	2, 672. 41	32. 03	
					8, 723. 98	8, 108. 20		
Conference on oil pollution of navigable waters (transfer to Department of Commerce, Bureau of Standards, act Mar. 4, 1925)	1925–1927	[16] 2, 482. 19			2, 286. 75	1, 911. 75	195. 44	375. 00
	1925–26	([19])	262. 69		[19] *117. 20*	145. 49		
					2, 169. 55	2, 057. 24		
General and Special Claims Commission, United States and Mexico	1927			350, 000. 00	256, 127. 14	253, 895. 04	93, 872. 86	2, 232. 10
	1926	([20])	2, 478. 92	10, 800. 00	[20] 6, 729. 59	9, 208. 51	3, 882. 83	
	1925–26	2, 000. 00			2, 000. 00	2, 000. 00		
	1925	2, 320. 33	10, 637. 99		*10, 637. 99*		12, 958. 32	
					254, 218. 74	265, 103. 55		
Mixed Claims Commission United States and Germany, and Tripartite Claims Commission, United States, Austria, and Hungary	1927			140, 000. 00	132, 239. 95	124, 107. 43	7, 760. 05	8, 132. 52
Mixed Claims Commission, United States and Germany	1926	12, 342. 79	4, 673. 78		*4, 259. 91*	387. 10	16, 602. 70	26. 77
	1925	20, 805. 76	2, 929. 94		*2, 929. 94*		23, 735. 70	
					7, 189. 85	387. 10		
Preparatory Commission on Armaments at Geneva, Switzerland	1926–27	24, 672. 14	13, 234. 95		24, 441. 38	37, 676. 33	230. 76	
Rainy Lake reference	1927			([21])				
Rainy Lake reference (transfer to War Department, act May 21, 1920)	1927			[22] 50, 000. 00	50, 000. 00	47, 647. 60		2, 352. 40
St. John River Commission	No year.	249. 99					249. 99	

[2] Debit balance.
[14] Transferred from 1925-26 account, exclusive of $12,282 transferred to same object under Department of Interior and War Department.
[15] See note 14.
[16] Transferred from 1926 account.
[17] Exclusive of $29,973.51 transferred to 1926-27 account.
[19] Balance of $2,364.99 and $117.20 repayments transferred to 1925-27 account.
[20] Balance of $115.97 and $187.58 repayments transferred to "Civil service retirement and disability fund," p. 405.
[21] Appropriation of $50,000 transferred to same object under War Department.
[22] See note 21.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
FOREIGN INTERCOURSE—continued									
United States Section, Inter-American High Commission	1927			$21,000.00	$15,609.38	$15,299.79		$5,390.62	$309.59
	1926	$558.74	$162.44		345.31	507.75		213.43	
	1925	1,786.98			*133.72*	*133.72*	$1,920.70		
					15,820.97	15,673.82			
Foreign hospital at Cape Town	1927			50.00				50.00	
Relief and protection of American seamen	1927			125,000.00	40,680.91	40,680.91		84,319.09	
	1926	116,615.12			21,978.06	21,978.06		94,637.06	
	1925	117,751.94			1,366.87	1,366.87	116,385.07		
	Certified claims.			348.28	348.28	348.28			
					64,374.12	64,374.12			
Relief and transportation of destitute American citizens in Mexico	No year.	9,986.16						9,986.16	
Relief and transportation of American citizens in Mexico	No year.	3,946.80						3,946.80	
Relief of American citizens and their relatives, Smyrna victims	No year.	143,199.24						143,199.24	
Representation of interests of foreign Governments growing out of hostilities in Europe, etc.[28]	1916–17				*2.59*	*2.59*	2.59		
	1915				*1,400.00*	*1,400.00*	1,400.00		
	Certified claims.			225.00	225.00	225.00			
					1,177.59	*1,177.59*			
Rescuing shipwrecked American seamen	1927			2,000.00	1,029.50	1,756.25		970.50	[2] 726.75
	1926	2,004.25	[2] 822.50		843.52	21.02		1,160.73	
	1925	2,466.00					2,466.00		
					1,873.02	1,777.27			
Salaries and expenses, United States Court for China	1927			[5] 32,561.88	31,677.87	30,765.65		884.01	912.22
	1926	85.98	2,594.02		*1,037.27*	1,556.75		1,123.25	
	1925	2,085.24					2,085.24		
					30,640.60	32,322.40			

Inquiry into extraterritoriality in China	1927			6,600.00	3,867.99	3,867.99		2,732.01	
	1922–27	[24] 518.68			518.68	518.68			
	1922–26	[25] 8,300.00	3,320.81		8,065.91	11,386.72		234.09	
					12,452.58	15,773.39			
Revision of Chinese customs tariff	1927			4,000.00	3,934.77	3,934.77		65.23	
	1925–27	[26] 4,601.32			4,596.38	4,596.38		4.94	
	1926	[27] 8,507.42			8,496.07	8,496.07		11.35	
	1925–26	([28])	4,187.68			4,187.68			
					17,027.22	21,214.90			
Third Pan American Scientific Congress, Lima, Peru	1924–25	11,355.85					11,355.85		
Second General Meeting of Inter-American High Commission, Rio de Janeiro, Brazil	1927–28			40,000.00				40,000.00	
Seventh International Dental Congress, Philadelphia, Pa.	1927			5,000.00	3,157.42	3,157.42		1,842.58	
Seventh Pan American Sanitary Conference, Habana, Cuba	1925	1,057.76					1,057.76		
Fifteenth International Congress against Alcoholism	No year.	1,123.74						1,123.74	
Twenty-third Conference of Interparliamentary Union, Washington, D.C.	1925–Dec. 31, 1925	1,350.82			1,008.37	1,008.37		342.45	
Inter-American Committee on Electrical Communications	1924–25	2.00					2.00		
International Boundary Commission, United States and Canada and Alaska and Canada	1927–28			5,000.00	2,975.83	380.28		2,024.17	2,595.55
Bureau of Interparliamentary Union for Promotion of International Arbitration	1927			6,000.00	6,000.00	6,000.00			
International Bureau of Permanent Court of Arbitration	1927			2,000.00	1,755.29	1,755.29		244.71	
	1926	133.46						133.46	
	1925	109.40					109.40		
					1,755.29	1,755.29			
International Bureau for Protection of Industrial Property	1927			1,700.00				1,700.00	
	1926	3,536.71			1,231.76	1,231.76		2,304.95	
	1925	560.76					560.76		
					1,231.76	1,231.76			
International Bureau for Publication of Customs Tariffs	1927			1,400.00				1,400.00	
	1926	2,187.00						2,187.00	
	1925	867.69					867.69		

[2] Debit balance
[5] Includes indefinite appropriation of $561.88 for 1927.
[23] Miscellaneous receipts to the amount of $145,865.62 were covered into the Treasury from this source. See p. 38.
[24] Transferred from 1922–26 account.
[25] Exclusive of $518.68 transferred to 1922–1927 account.
[26] Includes $4,570.50 transferred from 1926 account and $30.82 from 1925–26 account.
[27] See note 26.
[28] Balance of $30.82 transferred to 1925–1927 account.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
FOREIGN INTERCOURSE—continued									
International Bureau of Weights and Measures	1927			$3,000.00				$3,000.00	
	1926	$1,303.81						1,303.81	
	1925	1,052.96					$1,052.96		
International Commission on Annual Tables of Constants, etc	1927			500.00	$500.00	$500.00			
International Commission on Public and Private International Law	1923–26	15,000.00						15,000.00	
International Conferences, Traffic in Habit-Forming Narcotic Drugs	1925	4,288.01			1,887.06	1,887.06	2,400.95		
International Exposition at Rio de Janeiro, Brazil	1923–25				*2,459.12*	*2,459.12*	2,459.12		
International Exposition at Seville, Spain	1927			200,000.00	14,921.00	15,071.43		185,079.00	[2] $150.43
International Fisheries Commission	1927			28,500.00	16,122.11	16,136.21		12,377.89	[2] 14.10
	1926	5,261.83	[2] $1,109.19		4,290.53	3,181.34		971.30	
	1925	7,042.34					7,042.34		
					20,412.64	19,317.55			
International Fisheries Commission, United States and Mexico	1927			30,000.00	18,176.48	18,176.48		11,823.52	
International Hydrographic Bureau	1927			5,790.00	3,888.22	3,888.22		1,901.78	
	1926	6.40						6.40	
	1925	15.00					15.00		
					3,888.22	3,888.22			
International Institute of Agriculture at Rome, Italy	1927–28			54,340.00	2,500.00	2,500.00		51,840.00	
	1926–27	51,840.00		10,000.00	26,679.87	26,679.87		35,160.13	
	1925–26	32,243.55			2,346.04	2,346.04		29,897.51	
	1924–25	8,394.86					8,394.86		
					31,525.91	31,525.91			
International Latitude Observatory, Ukiah, Calif	No year.	226.01						226.01	
International map of the world	1927			30.00	5.00	5.00		25.00	

International Office of Public Health	1927			3,860.00	3,015.62	3,015.62		844.38	
	1925	2,781.26					2,781.26		
					3,015.62	3,015.62			
International Prison Commission	1927			2,550.00				2,550.00	
	1926	2,050.00			2,050.00	2,050.00			
	1925	602.12			602.12	602.12			
					2,652.12	2,652.12			
International Radiotelegraphic Convention	1927–28			5,750.00				5,750.00	
	1926–27	[29] 93,011.00			11,003.34	11,752.80		82,007.66	[2] 749.46
	1926	[30] 198.72	[2] 198.72			*198.72*		198.72	
	1925–26	1,674.30						1,674.30	
	1924–25	1,678.26					1,678.26		
					11,003.34	11,554.08			
International Railway Congress	1927			800.00	800.00	800.00			
	1926	800.00			800.00	800.00			
					1,600.00	1,600.00			
International Research Council	1927			3,480.00	1,754.51	1,754.51		1,725.49	
	1926	1,743.76						1,743.76	
	1925	2,816.94					2,816.94		
					1,754.51	1,754.51			
International Road Congress	1927			8,000.00	4,854.11	4,854.11		3,145.89	
Pan American Sanitary Bureau	1927			29,222.32	29,222.32	27,967.54			1,254.78
International Sanitary Bureau	1927			[31]					
	1926		5,224.32	18,068.03	18,068.03	23,292.35			
					18,068.03	23,292.35			
International Statistical Bureau at The Hague	1927			2,000.00	2,000.00	2,000.00			
	1926	2,000.00			2,000.00	2,000.00			
					4,000.00	4,000.00			
International Trade-Mark Registration Bureau	1927			4,961.00	4,961.00	4,961.00			
Pan American Congress, Panama	1927			1,500.00	321.34	321.34		1,178.66	
Pan American Union	1927			126,713.58	[32] 126,713.58	126,713.58			
Printing and binding, Pan American Union	1927			20,000.00	[32] 20,000.00	20,000.00			
Water boundary, United States and Mexico	1927			[33] 35,250.00	35,232.33	35,091.09		17.67	141.24
	1926	36.52	1,025.02		*1,172.83*	*147.81*		1,209.35	
	1925	1,146.65			*623.98*	*623.98*	1,770.63		
					33,435.52	34,319.30			

[2] Debit balance.
[29] Includes $87,261 transferred from 1926 account.
[30] See note 29.
[31] Account for 1927 provided for under "Pan American Sanitary Bureau."
[32] United States quota for Pan American Union included also under "Pan American Union quotas," p. 227.
[33] Exclusive of $750 transferred to same object under Department of the Interior, Geological Survey.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
FOREIGN INTERCOURSE—continued									
Water boundary, United States and Mexico (transfer to Department of the Interior, Geological Survey, act May 10, 1926)	1927			[34] $750. 00				$750. 00	
Waterways treaty, United States and Great Britain	1927–28			[35]					
	1927			32, 000. 00	$31, 073. 90	$29, 811. 41		926. 10	$1, 262. 49
	1926	$810. 14	$762. 65		*68. 22*	694. 43		878. 36	
	1925	8, 048. 74			*67. 50*	*67. 50*	$8, 116. 24		
					30, 938. 18	30, 438. 34			
Waterways treaty, United States and Great Britain (transfer to Department of the Interior, Geological Survey, act Feb. 24, 1927)	1927–28			[36] 10, 000. 00	2, 177. 42	2, 177. 42		7, 822. 58	
Payment to:									
Great Britain	No year.	2, 000. 00			2, 000. 00	2, 000. 00			
Government of Great Britain	No year.			16, 397. 26	16, 397. 26	16, 397. 26			
Government of Colombia under article 2 of treaty of Apr. 6, 1914	No year.			5, 000, 000. 00	[37] 5, 000, 000. 00	5, 000, 000. 00			
Government of Panama under treaty of Nov. 18, 1903	No year.			250, 000. 00	250, 000. 00	250, 000. 00			
Mrs. Lilly O. Dyer	1926			4, 000. 00	4, 000. 00	4, 000. 00			
Mrs. Margarethe Murphy	1926			9, 000. 00	9, 000. 00	9, 000. 00			
George Turner	1926			699. 93	699. 93	699. 93			
Reimbursement to State of Texas	No year.	5, 779. 11			5, 779. 11	5, 779. 11			
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	1926			85, 975. 00	85, 975. 00	85, 975. 00			
Refund of Chinese Indemnity	1926			92, 029. 41	92, 029. 41	92, 029. 41			
Relief of:									
Claimants for interest on drafts and cable transfers of embassy at Constantinople	No year.			108, 971. 12				108, 971. 12	
Franklin Mott Gunther	No year.			434. 16	434. 16	434. 16			
Genevieve Hendrick	No year.			4, 000. 00	4, 000. 00	4, 000. 00			
Katherine Imbrie	No year.			30, 000. 00				30, 000. 00	
Th. Michaelsen	No year.	5, 000. 00			5, 000. 00	5, 000. 00			
Estate of Anne C. Shymer	No year.	3, 900. 00						3, 900. 00	
Natalie Summers	No year.			506. 67	506. 67	506. 67			
Estate of Henry T. Wilcox	No year.	5, 000. 00			5, 000. 00	5, 000. 00			

Permanent and indefinite:									
Pay of Foreign Service officers for services to American vessels and seamen	No year.			13, 314, 45	13, 314. 45	13, 314. 45			
Refunding moneys erroneously received and covered into the Treasury	No year.			4. 00	4. 00	4. 00			
Refunding passport fees	No year.			54. 00	54. 00	54. 00			
Special funds:									
Pan American Union quotas	No year.	18, 202. 56	12, 403. 57	220, 658. 29	[38] 237, 278. 67	249, 682. 24		1, 582. 18	
Austrian Government's moiety, expenses, Tripartite Claims Commission	No year.		[1] 1. 38	4, 042. 62	4, 042. 62	3, 869. 88			174. 12
German Government's moiety, expenses, Mixed Claims Commission	No year.		884. 26	10, 162. 50	10, 162. 50	8, 410. 85			2, 635. 91
Hungarian Government's moiety, expenses, Tripartite Claims Commission	No year.	817. 92	1. 37	4, 042. 62	4, 860. 54	3, 787. 84			1, 074. 07
Trust funds:									
Amount due Juan Nune	No year.	5. 00						5. 00	
Awards of Mexican Claims Commission	No year.	124, 475. 44						124, 475. 44	
Chinese indemnity claims, of citizens of the United States growing out of the Boxer uprising in North China in 1900	No year.	5, 446. 35						5, 446. 35	
Claim against Panama for injury to certain American victims of disturbances occurring July 4, 1912, in city of Panama	No year.	250. 00						250. 00	
Claims against Japan for expenses incurred in connection with crew of sailing vessel Daifuku Maru	No year.	360. 00						360. 00	
Ecuador indemnity	No year.	1, 834. 45						1, 834. 45	
Estates of decedents, trust funds	No year.	130, 799. 86		3, 558. 11	2, 956. 52	2, 956. 52		131, 401. 45	
Foreign service retirement and disability fund	No year.	[39] 1, 434. 60	[1] 293. 23	[40] 160, 590. 38	[41] 161, 267. 50	[41] 161, 642. 12		757. 48	[1] 667. 85
Funds due Mary Oxenburg	No year.			3. 00				3. 00	
Funds due Moschek Wender and Jacob Sakobovits	No year.	14. 07						14. 07	
Hubert Pieper, American seaman	No year.	12. 40						12. 40	
Payment due William F. Herman, an American seaman	No year.	68. 03						68. 03	
Payment of awards, Spanish and American Claims Commission	No year.	886. 88						886. 88	
Payment of judgments, Court of Alabama Claims	No year.	9, 892. 99						9, 892. 99	

[1] Debit balance.
[34] See note 33.
[35] Appropriation of $10,000 transferred to same object under Department of the Interior, Geological Survey.
[36] See note 35.
[37] Payments to the Republic of Colombia of the $25,000,000, under article 2 of the treaty of Apr. 6, 1914, were made as follows: Dec. 5, 1922, $5,000,000; Sept. 1, 1923, $5,000,000; Sept. 2, 1924, $5,000,000; Sept. 1, 1925, $5,000,000; Sept. 1, 1926, $5,000,000.
[38] Includes $146,713.58 United States quotas, as stated in "Pan American Union" accounts, p. 225.
[39] Includes $1,129.83 transferred from accounts as follows:

Salaries, Foreign Service officers while receiving instructions and in transit, 1926	$489. 81
Salaries, Foreign Service officers, 1925	640. 02

[40] Includes $150,582.84 transferred from accounts as follows:

Salaries, Department of State, 1927	$1, 495. 84
Immigration of aliens, Department of State, 1927	1, 312. 00
Salaries of ambassadors and ministers, 1927	5, 400. 00
Salaries, Foreign Service officers, 1927	142, 375. 00

[41] Includes $87,267.50 advanced by warrants (net) on account of investments. The face amount held on June 30, 1927 on this account was $267,950, purchased at a principal cost of $269,869.85.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
FOREIGN INTERCOURSE—continued									
Trust funds—Continued.									
Balance of deposit by Doctor Newton to cover expenses of forwarding mail	No year.	$2.03						$2.03	
Balance of deposit by Ivan Schretzoff to cover expenses of telegrams	No year.	17.26						17.26	
Proceeds sale of effects of August Bailou, American citizen	No year.	46.94						46.94	
Proceeds from sale of American schooner Sarah E. Turner	No year.	3.27						3.27	
Return of subscriptions to Liberty bond issues placed through American consulates	No year.			$419.52				419.52	
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.	2,501.01						2,501.01	
Sale of wrecked schooner Andrew Nebinger	No year.	707.12						707.12	
Salvage proceeds, American brig Sullivan	No year.	222.40						222.40	
Salvage proceeds, American schooner Remittent	No year.	144.98						144.98	
The Alsop award	No year.	.60						.60	
The Venezuelan indemnity of 1903	No year.	94.77						94.77	
Unclaimed money in case of former American barkentine Skoda	No year.	70.27						70.27	
Virginius indemnity	No year.	180.37						180.37	
Woolen duties indemnity	No year.	6,670.00						6,670.00	
Wages due—									
George Anderson, seaman	No year.	25.23						25.23	
J. Arboleda, S. B. Stanford, and J. Delamore, seamen on S. S. Cliffwood, M. A. Rowe, master	No year.	15.00						15.00	
P. Blake, seaman on steamship West Kidron	No year.	23.01						23.01	
B. Blumental, seaman, steamship Philadelphia	No year.	16.22						16.22	
J. Caplan, seaman steamship Philadelphia	No year.	9.24						9.24	

Castor F. Civiere, seaman	No year.	16. 50					16. 50
F. J. Clohessy, American seaman	No year.	51. 08					51. 08
Carl Coberly, seaman, steamship West Katan	No year.	7. 23					7. 23
Jose Dias, American seaman	No year.	31. 40					31. 40
Discharged seamen, A. Caughey, Jose Brenes, and Andreas Martinez	No year.	80. 90					80. 90
Edward Delany, seaman, steamship Supporteo	No year.	47. 87					47. 87
From Norwegian Government to Walter James Dupree	No year.	58. 63					58. 63
Frank Eagan, seaman, American steamship Anacortes	No year.	6. 49					6. 49
Ramon Fote, American seaman, S. S. Bagway	No year.			15. 00			15. 00
Edward G. Gambel, American seaman	No year.	21. 50					21. 50
Oscar Garcia, seaman	No year.	3. 60					3. 60
Arthur E. Genereauz, seaman, discharged from American S. S. Lake Armoc, Jan. 31, 1920	No year.	6. 00					6. 00
John Gilmore, an American citizen	No year.	4. 65					4. 65
James Gulf, seaman, S. S. Clara	No year.			. 75			. 75
W. Haywood, seaman, steamship Philadelphia	No year.	23. 28					23. 28
P. H. Hanson, seaman, steamship Philadelphia	No year.	33. 45					33. 45
Ali Hong, seaman	No year.	10. 60					10. 60
William Johnson (deceased), seaman, Santa Marta	No year.			7. 71			7. 71
Paul Katarin, seaman	No year.	67. 03					67. 03
H. Lazarides, American seaman	No year.	39. 76					39. 76
Alainday McGee (McGie), seaman, deceased, formerly a British subject and fireman on the American S. S. Lake Monroe, Jas. W. Fleming, master	No year.	12. 50					12. 50
Felix Marino, of steamship Coalinga	No year.	199. 65					199. 65
Edward Marron, seaman, steamship Philadelphia	No year.	8. 59					8. 59
Nick Mataja	No year.	63. 75					63. 75
Jose Mendez, American seaman, steamship Ambridge	No year.	205. 11					205. 11
V. Morris, seaman	No year.	13. 85					13. 85
Edwin Nixon, seaman discharged from American steam yacht Rambler on Mar. 15, 1920	No year.	5. 50					5. 50

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
		On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
FOREIGN INTERCOURSE—continued									
Trust funds—Continued.									
Wages due—Continued.									
B. Mjimgburg, seaman, U. S. S. Lake Weir	No year.	$12.07						$12.07	
C. W. Olssen, seaman, steamship Brynhilda	No year.	21.11						21.11	
John Olson, seaman, steamship Brindilla	No year.	45.35						45.35	
R. Orr, seaman, steamsteamship Philadelphia	No year.	24.74						24.74	
L. Peterson, American seaman	No year.			$25.67				25.67	
Charles M. Peters, American seaman of steamship America	No year.	15.00						15.00	
Juan Pluguez, seaman, steamship Hilton	No year.	27.34						27.34	
Joe Reddick, American seaman	No year.	34.89						34.89	
Joseph (Ed) Rouleau, American seaman	No year.	32.59						32.59	
C. Rasmussen, seaman, U. S. S. Lake Weir	No year.	9.50						9.50	
John Roach, seaman, steamship Martha Washington	No year.	44.06						44.06	
J. Rodgers, seaman, steamship Philadelphia	No year.	8.64						8.64	
Seaman (name unknown) (deposited by Albert H. Gerberich, consul at Maracaibo, Venezuela)	No year.	5.00						5.00	
Edilerto Segura, seaman	No year.	69.59						69.59	
Michael Schpartz, seaman, steamship William O'Brien	No year.	213.79						213.79	
George d'Silva, insane seaman	No year.	367.11						367.11	
J. Smith, seaman, steamship Philadelphia	No year.	18.48						18.48	
Louis Tricerri, American seaman, S. S. America	No year.			15.00				15.00	
D. B. Wood, seaman, steamship Steadfast	No year.	56.91						56.91	
Wages of—									
Robert Burns, American seaman	No year.	114.80						114.80	
Jose M. Calderon, steamship Issaquena	No year.	30.00						30.00	
Louis Dean, of steamship Santa Alicia	No year.	40.69						40.69	

L. Diaz, steamship Ansable	No year.	10. 44						10. 44	
Harry H. Hartman, seaman, discharged from vessel Lake Fabyan	No year.	43. 00						43. 00	
John Irving, steamship Anfra	No year.	28. 70						28. 70	
Peder A. L. Olson, seaman	No year.	80. 00						80. 00	
Pedro Prestamos, steamship Calloon	No year.	141. 24						141. 24	
Leo Quayle, seaman	No year.	30. 00						30. 00	
Ronaldo Rodriquez, steamship Caddo	No year.	143. 00						143. 00	
David R. Sanderson, steamship Brompton	No year.	25. 50						25. 50	
Demit Spanos, seaman on steamship Western Comet	No year.	68. 30						68. 30	
Louis Tavarez, steamship Xacapa	No year.	91. 88						91. 88	
Claim of—									
Joseph Baker, bugler	No year.	12. 08						12. 08	
J. C. Clark, against Haiti	No year.	62. 44						62. 44	
Luciano Conda and Lorenzo Martyn	No year.	11. 00						11. 00	
Ivan Gerassimovitch	No year.	10, 000. 00						10, 000. 00	
L. Hayapis, seaman	No year.	27. 03						27. 03	
The Hydrographic Commission of the Amazon	No year.	203. 24						203. 24	
Nicolai Ivanovitch Solovieff	No year.	2, 000. 00						2, 000. 00	
Vasili Ivanovitch Solovieff	No year.	3, 000. 00			$3, 000. 00	$3, 000. 00			
Heirs or assigns of John Celestin Landreau	No year.	91, 877. 60						91, 877. 60	
M. C. McLane, seaman	No year.	19. 62						19. 62	
Spiro Radoicich, Serbian soldier	No year.	57. 54						57. 54	
Peter Scanlon, Altdamm Prison	No year.	154. 15						154. 15	
Special deposit accounts			$717, 222. 31			*25, 851. 98*			$743, 074. 29
		5, 284, 158. 68							
Less $333.81 repayments to "National security and defense" returned to the principal account and $304.78 to sundry accounts, per footnotes		638. 59							
Total, Foreign Intercourse		5, 283, 520. 09	824, 696. 80	16, 092, 328. 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, 852, 692. 89	16, 426, 722. 84	16, 438, 997. 04	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

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
TREASURY DEPARTMENT									
OFFICE OF SECRETARY OF THE TREASURY									
Salaries	1927			$150,000.00	$145,500.00	$144,786.22		$4,500.00	$713.78
	1925–26	$2,567.27	$218.89		*224.57*	*5.68*		2,791.84	
	1925	2,601.71					$2,601.71		
					145,275.43	144,780.54			
Salaries and expenses incident to foreign loans and transportation acts [1]	1927			7,640.00	7,395.00	7,315.93		245.00	79.07
	1926	86.92	11.28		*9.18*	2.10		96.10	
	1925	862.95					862.95		
					7,385.82	7,318.03			
Second Pan American Financial Conference at Washington, D. C.	No year.	83.02						83.02	
Total, Office of the Secretary		6,201.87	230.17	157,640.00	152,661.25	152,098.57	3,464.66	7,715.96	792.85
OFFICE OF CHIEF CLERK AND SUPERINTENDENT									
Salaries	1927			[2] 482,500.00	474,910.00	473,818.94		7,590.00	1,091.06
	1926	3,443.13	1,014.23		*1,726.48*	*712.25*		5,169.61	
	1925	6,444.06					6,444.06		
					473,183.52	473,106.69			
Contingent expenses, Treasury Department: Carpets and repairs	1927			500.00	500.00	435.82			64.18
	1926	16.90	32.12		15.83	47.95		1.07	
	1925	5.98					5.98		
					515.83	483.77			
File holders and cases	1927			5,000.00	4,975.00	4,511.57		25.00	463.43
	1926	277.97	82.24		277.25	359.49		.72	
	1925	19.23					19.23		
					5,252.25	4,871.06			
Freight, telegrams, etc.	1927			10,000.00	9,903.50	6,796.42		96.50	3,107.08
	1926	58.79	2,045.87		*169.69*	1,876.18		228.48	
	1925	62.51			.99	.99	61.52		
					9,734.80	8,673.59			

Fuel, etc	1927			19,000.00	18,500.00	17,728.25		500.00	771.75
	1926	1,585.22	73.38		*228.99*	*155.61*		1,814.21	
	1925	1,258.86					1,258.86		
					18,271.01	17,572.64			
Furniture, etc	1927			7,500.00	7,475.00	7,290.96		25.00	184.04
	1926	294.17	8.59		200.11	208.70		94.06	
	1925	98.44			1.50	1.50	96.94		
	1924–25	8.76					8.76		
					7,676.61	7,501.16			
Gas, etc	1927			20,000.00	18,500.00	16,266.71		1,500.00	2,233.29
	1926	3,076.96	2,499.31		291.96	2,791.27		2,785.00	
	1925	574.29					574.29		
					18,791.96	19,057.98			
Miscellaneous items	1927			11,600.00	11,499.50	11,053.95		100.50	445.55
	1926	247.71	1,795.48		37.72	1,833.20		209.99	
	1925	178.48	97.25		*97.25*		275.73		
					11,439.97	12,887.15			
Motor vehicles	1927			9,400.00	9,400.00	7,390.28			2,009.72
	1926	117.15	753.37		71.96	825.33		45.19	
	1925	3.76					3.76		
					9,471.96	8,215.61			
Newspaper clippings and books	1927			1,000.00	1,000.00	953.95			46.05
	1926	5.15	159.99		*9.69*	150.30		14.84	
	1925	22.27					22.27		
					990.31	1,104.25			
Rent	1927			12,500.00	12,500.00	11,458.26			1,041.74
	1926		1,041.74			1,041.74			
	1925	.08					.08		
					12,500.00	12,500.00			
Stationery	1927			480,000.00	404,998.42	335,307.45		75,001.58	69,690.97
	1926	77,261.49	55,761.19		50,116.73	63,879.19		27,144.76	41,998.73
	1925	15,314.18	423.43		*262.38*	161.05	15,576.56		
					454,852.77	399,347.69			
Labor-saving machines, Treasury Department	1927			14,000.00	13,900.00	13,528.46		100.00	371.54
	1926	785.48	3,403.75		481.46	3,885.21		304.02	
	1925	280.55					280.55		
					14,381.46	17,413.67			
Operating expenses, Darby Building	1927			4,000.00	3,800.00	3,111.55		200.00	688.45
	1926	948.45	975.52		8.48	984.00		939.97	
	1925	185.55					185.55		
					3,808.48	4,095.55			

[1] Heretofore stated under "Public debt service."
[2] Includes appropriation formerly provided for under "Salaries, Division of Mail and Files."

Expenditures, balances, etc Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF CHIEF CLERK AND SUPERINTENDENT continued									
Operating expenses, Treasury Department Annex	1927			$13,000.00	$12,500.00	$10,193.97		$500.00	$2,306.03
	1926	$141.51	$4,237.92		*869.93*	3,367.99		1,011.44	
	1925	571.06					$571.06		
					11,630.07	13,561.96			
Total, Office of Chief Clerk and Superintendent		113,288.14	74,405.38	1,090,000.00	1,052,501.00	1,000,392.77	25,385.20	125,401.91	126,513.61
GENERAL SUPPLY COMMITTEE									
Salaries and expenses, General Supply Committee	1927			[3] 120,000.00	116,484.92	115,985.31		3,515.08	499.61
Salaries, General Supply Committee	1927			(4)					
	1926	425.69	1,004.02		*169.12*	834.90		594.81	
	1925	2,376.03					2,376.03		
					169.12	834.90			
General Supply Committee, transfer of office material, supplies, and equipment	1927			(4)					
	1926	2,135.00	681.13		*323.20*	357.93		2,458.20	
	1925	10,436.54					10,436.54		
					323.20	357.93			
Total, General Supply Committee		15,373.26	1,685.15	120,000.00	115,992.60	117,178.14	12,812.57	6,568.09	499.61
OFFICE OF COMMISSIONER OF ACCOUNTS AND DEPOSITS									
Salaries	1927			[5] 78,660.00	72,000.00	70,759.00		6,060.00	1,841.00
Library, Treasury Department	1927			2,000.00	2,000.00	1,472.50			527.50
Total, Office of Commissioner of Accounts and Deposits				80,660.00	74,000.00	72,231.50		6,060.00	2,368.50

DIVISION OF BOOKKEEPING AND WARRANTS									
Salaries, Division of Bookkeeping and Warrants	1927			160,000.00	149,892.00	147,728.72		10,108.00	2,163.28
	1926	6,803.36	2,321.38		*2,321.38*			9,124.74	
	1925	2,935.77					2,935.77		
					147,570.62	147,728.72			
Contingent expenses, public moneys	1927			200,000.00	192,205.84	180,837.04		7,794.16	11,368.80
	1926	13,573.48	1,450.92	10,000.00	22,938.37	24,389.29		635.11	
	1925	1,117.27					1,117.27		
					215,144.21	205,226.33			
Recoinage of minor coins	1927			15,000.00	14,893.29	14,893.29		106.71	
	1926	588.07			577.25	577.25		10.82	
	1925	9.79					9.79		
					15,470.54	15,470.54			
Recoinage of gold coins	1927			3,000.00	1,701.10	1,701.10		1,298.90	
	1926	669.11			165.39	165.39		503.72	
	1925	15.41					15.41		
					1,866.49	1,866.49			
Permanent and indefinite:									
Recoinage of silver coins	No year.			231,129.24	231,129.24	231,129.24			
Special fund—									
Charges on silver-dollar bullion sold	No year.	[6] 1,382,141.37			25.75	25.75		1,382,115.62	
Total, Division of Bookkeeping and Warrants		1,407,853.63	3,772.30	619,129.24	611,206.85	601,447.07	4,078.24	1,411,697.78	13,532.08
DIVISION OF DEPOSITS									
Salaries	1927			[7]					
	1926	1,655.59	435.94		*435.94*			2,091.53	
	1925	302.90					302.90		
Total, Division of Deposits		1,958.49	435.94		*435.94*		302.90	2,091.53	
PUBLIC DEBT SERVICE									
Public debt service	1927			2,700,000.00	2,673,648.99	2,663,689.67		26,351.01	9,959.32
	1926	208,761.45	26,242.61		*10,403.51*	15,839.10		219,164.96	
	1925	90,119.67					90,119.67		
					2,663,245.48	2,679,528.77			
Salaries and expenses incident to foreign loans and transportation acts [8]									
Distinctive paper for United States securities	1927			1,456,993.63	1,437,465.89	1,403,553.54		19,527.74	33,912.35
	1926	[6] 70,954.59	33,554.86		*9,456.36*	24,098.50		80,410.95	
	1925	22,315.73					22,315.73		
					1,428,009.53	1,427,652.04			

[3] Includes appropriations formerly provided for under "Salaries, General Supply Committee" and "General Supply Committee, transfer of office material, supplies and equipment."
[4] See note 3.
[5] Includes appropriation formerly provided for under "Salaries, Division of Deposits."
[6] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 405.
[7] Provided for under "Salaries, Office of Commissioner of Accounts and Deposits, 1927."
[8] Account stated under Office of Secretary of the Treasury, p. 232.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
PUBLIC DEBT SERVICE—continued									
Permanent and indefinite:									
Expense of loans, act Sept. 24, 1917, as amended	No year.				*$29, 474. 70*	*$29, 474. 70*	$29, 474. 70		
Expense of loans, act Sept. 24, 1917, as amended and extended	No year.	[9] $15, 514. 86	$43, 996. 89	[10] $453, 431. 44	468, 946. 30	446, 904. 76			$66, 038. 43
Preparation, custody, and delivery of farm loan bonds (reimbursable)	No year.		12, 492. 46	18, 781. 39	18, 781. 39	31, 273. 85			
Preparation, custody, and delivery of Federal intermediate credit banks securities (reimbursable)	No year.		1, 195. 91			*199. 57*			1, 395. 48
Preparation and issue of Federal reserve notes (reimbursable)	No year.		296, 482. 42			*171, 601. 73*			468, 084. 15
Trust fund—									
Securities trust fund	No year.	707, 084. 81			71, 162. 75	71, 162. 75		$635, 922. 06	
Total, Public Debt Service		1, 114, 751. 11	413, 965. 15	4, 629, 206. 46	4, 620, 670. 75	4, 455, 246. 17	141, 910. 10	981, 376. 72	579, 389. 73
WORLD WAR FOREIGN DEBT COMMISSION									
World War Foreign Debt Commission	1927			5, 000. 00	5, 000. 00	1, 113. 48			3, 886. 52
	1926	1, 000. 00	537. 21		*85. 33*	451. 88		1, 085. 33	
	1925	3, 041. 34					3, 041. 34		
Total, World War Foreign Debt Commission		4, 041. 34	537. 21	5, 000. 00	4, 914. 67	1, 565. 36	3, 041. 34	1, 085. 33	3, 886. 52
DIVISION OF APPOINTMENTS									
Salaries	1927			61, 200. 00	60, 225. 00	60, 104. 82		975. 00	120. 18
	1926	517. 63	45. 86		*45. 86*			563. 49	
	1925	220. 09					220. 09		
Total, Division of Appointments		737. 72	45. 86	61, 200. 00	60, 179. 14	60, 104. 82	220. 09	1, 538. 49	[11] 120. 18
DIVISION OF PRINTING									
Salaries, Division of Printing	1927			53, 000. 00	52, 600. 00	52, 517. 68		400. 00	82. 32
	1926	14. 31	77. 79		*77. 79*			92. 10	
	1925	428. 80					428. 80		
					52, 522. 21	52, 517. 68			

Printing and binding, Treasury Department	1927			835,000.00	555,223.15	506,555.38		279,776.85	48,667.77
	1926–27			82,500.00		*14,216.47*		82,500.00	14,216.47
	1926	177,877.89	40,888.74		150,836.23	191,724.97		27,041.66	
	1925	3,043.17	7,104.55		*6,202.95*	901.60	9,246.12		
					699,856.43	684,965.48			
Materials for bookbinder, Treasury Department	1925	.16					.16		
Postage, Treasury Department	1927			1,000.00	1,000.00	959.15			40.85
	1926		46.73		*3.72*	43.01		3.72	
	1925	3.85					3.85		
					996.28	1,002.16			
Total, Division of Printing		181,368.18	48,117.81	971,500.00	753,374.92	738,485.32	9,678.93	389,814.33	63,007.41
DIVISION OF MAIL AND FILES									
Salaries	1927			[11]					
	1926	433.90	19.44		*19.44*			453.34	
	1925	47.52					47.52		
Total, Division of Mail and Files		481.42	19.44		*19.44*		47.52	453.34	
OFFICE OF DISBURSING CLERK									
Salaries	1927			53,300.00	51,500.00	51,207.75		1,800.00	292.25
	1926	2,611.50	788.61		*788.61*			3,400.11	
	1925	336.05					336.05		
Total, Office of Disbursing Clerk		2,947.55	788.61	53,300.00	50,711.39	51,207.75	336.05	5,200.11	292.25
BUREAU OF CUSTOMS									
Salaries, Division of Customs	1927			[12]					
	1926	465.38	236.17		*236.17*			701.55	
	1925	295.38					295.38		
					236.17				
Collecting the revenue from customs	1927			[13] 17,498,055.00	17,219,996.63	16,997,354.98		278,058.37	222,641.65
	1926	148,697.48	113,720.64		56,026.90	161,668.03		92,670.58	8,079.51
	1925	116,376.70			*11,824.92*	*11,824.92*	128,201.62		
	1924				*965.79*	*965.79*	965.79		
	1923				*77.46*	*77.46*	77.46		
	1922				*1.02*	*1.02*	1.02		
	Certified claims			759.68	759.68	759.68			
					17,263,914.02	17,146,913.50			
Compensation in lieu of moieties	1927			155,000.00	146,033.50	145,937.50		8,966.50	96.00
	1926	39,581.00	386.00			386.00		39,581.00	
	1925	24.00					24.00		
					146,033.50	146,323.50			

[9] Balance returned from "Expenses, Treasury savings certificates, Post Office Department, 1925."
[10] Exclusive of $9,000 transferred to "Expenses, Treasury savings certificates, Post Office Department, 1927."
[11] Provided for under "Salaries, office of chief clerk and superintendent, 1927."
[12] Provided for under "Collecting the revenue from customs, 1927."
[13] Includes appropriation formerly provided for under "Salaries, Division of Customs."

Expenditures, balances, etc. Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926 — On books of Treasury	Balances June 30, 1926 — To credit of disbursing officers	Appropriations	Expenditures in 1927: Warrants-issued basis	Checks issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927 — On books of Treasury	Balances June 30, 1927 — To credit of disbursing officers
BUREAU OF CUSTOMS continued									
Fence along border of United States and Mexico	1925 26	$27,000.00						$27,000.00	
Scales for customs service	1927			$100,000.00	$5,062.10	$4,506.24		94,037.90	$555.86
	1926	79,523.32	$481.93		44,896.47	45,378.40		34,626.85	
	1925	19,364.31			15,748.40	15,748.40	$3,615.91		
					65,706.97	65,633.04			
Refunding duties on domestic animals	1925 and prior.	3,856.00			1,181.43	1,181.43		2,674.57	
Permanent and indefinite:									
Debentures or drawbacks, bounties or allowances	No year.		693,442.34	13,128,800.77	13,128,800.77	12,496,882.03			1,325,361.08
Refund of excessive duties	No year.		702,304.64	7,056,127.25	7,056,127.25	7,780,598.52			637,833.37
Refunding moneys erroneously received and covered into the Treasury (customs)	No year.				*8.00*	*8.00*	8.00		
Refunding penalties or charges erroneously exacted (customs)	No year.			4,300.00	4,300.00	4,300.00			
Refunding proceeds of unclaimed merchandise	No year.			3,541.15	3,541.15	3,541.15			
Special funds									
Gold coin seized from Francisco Murietta	No year.			460.00	460.00	460.00			
Night services for lading and unlading vessels	No year.	550.12						550.12	
Philippine special fund (customs)	No year.	7,349.16		5,777.16	6,927.65	6,927.65		6,198.67	
Total, Bureau of Customs		443,082.85	1,570,571.72	38,552,821.01	38,276,748.57	37,652,752.82	133,189.18	585,966.11	2,194,567.47
BUREAU OF THE BUDGET									
Salaries and expenses	1927			165,000.00	150,269.94	140,819.70		14,730.00	9,450.18
	1926	19,199.34	5,277.32		*4,034.14*	643.18		23,833.48	
	1925	13,285.27					13,285.27		
					145,635.80	141,462.94			
Printing and binding, Bureau of the Budget	1927			25,000.00	25,000.00	25,000.00			
	1926	1,000.00	272.17		340.25	612.42		659.75	
	1925	24.13					24.13		
					25,340.25	25,612.42			
Total, Bureau of the Budget		33,508.74	5,549.49	190,000.00	170,976.05	167,075.36	13,309.40	39,223.20	9,450.18

FEDERAL FARM LOAN BUREAU									
Indefinite:									
Special funds—									
Salaries, Federal Farm Loan Board	1927	[14] 12, 534. 57		459, 485. 43	470, 000. 00	451, 158. 33		2, 020. 00	18, 841. 67
	1926	([15])	1, 327. 57		[15] *1, 327. 57*				
	1925								
					468, 672. 43	451, 158. 33			
Salaries and expenses, reviewing appraisers, Federal Farm Loan Board	1927			([16])					
	1926	([17])	7, 297. 85		[17] *4, 519. 55*	2, 778. 30		9. 83	
	1925	121. 60			121. 60	121. 60			
					4, 397. 95	2, 899. 90			
Expenses of additional personnel, Federal Farm Loan Board, under section 206(a), agricultural credits act of 1923	No year.	([18])	3, 308. 82		[18] *2, 156. 19*	1, 152. 63			
Miscellaneous expenses, Federal Farm Loan Board	1927	26, 147. 09		128, 852. 91	100, 966. 17	96, 907. 57		54, 033. 83	4, 058. 60
	1926	[20] 4, 906. 78	9, 218. 65		4, 773. 22	13, 991. 87		133. 56	
	1925	60. 00			60. 00	60. 00			
		43, 770. 04			105, 799. 39	110, 959. 44			
Less repayments transferred as per footnotes		7, 993. 48							
Total, Federal Farm Loan Bureau		35, 776. 56	21, 152. 89	588, 338. 34	567, 917. 68	566, 170. 30		56, 197. 22	22, 900. 27
OFFICE OF TREASURER OF UNITED STATES									
Salaries	1927			1, 075, 000. 00	1, 072, 207. 97	1, 070, 797. 35		2, 792. 03	1, 410. 62
	1926	19, 537. 28	355. 00		*414. 97*	*59. 97*		19, 952. 25	
	1925	11, 407. 27					11, 407. 27		
					1, 071, 793. 00	1, 070, 737. 38			
Salaries (national currency, reimbursable)	1927			320, 000. 00	313, 024. 17	311, 308. 91		6, 975. 83	1, 715. 26
	1926	83, 460. 28	811. 82		*811. 82*			84, 272. 10	
	1925	65, 160. 99					65, 160. 99		
					312, 212. 35	311, 308. 91			

[14] Transferred from 1926 account.
[15] Balance of $11,207 and $1,327.57 repayments transferred to 1927 account.
[16] Provided for under "Salaries, Federal Farm Loan Board, 1927," and "Miscellaneous expenses, Federal Farm Loan Board, 1927."
[17] Balance of $8,268.23 and $4,509.72 repayments transferred to "Miscellaneous expenses, Federal Farm Loan Board, 1927."
[18] Balance of $1,688.42 and $2,156.19 repayments transferred to "Miscellaneous expenses, Federal Farm Loan Board, 1927."
[19] Transferred from accounts as follows:

Salaries and expenses, reviewing appraisers, Federal Farm Loan Board, 1926	$12, 777. 95
Expenses of additional personnel, Federal Farm Loan Board	3, 844. 61
Miscellaneous expenses, Federal Farm Loan Board, 1926	9, 524. 53

[20] See note 19.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF TREASURER OF UNITED STATES—continued									
Repairs to canceling and cutting machines, office of Treasurer of United States	1925	$132. 05					$132. 05		
Indefinite:									
Contingent expenses, national currency (reimbursable)	1927			$150, 118. 62	$150, 118. 62	$140, 750. 42			$9, 368. 20
	1926		$16, 002. 20	8, 056. 04	7, 902. 12	23, 904. 32	153. 92		
	1925				158, 020. 74	164. 654. 74			
Total, Office of Treasurer of United States		179, 697. 87	17, 169. 02	1, 553, 174. 66	1, 542, 026. 09	1, 546, 701. 03	76, 854. 23	$113, 992. 21	12, 494. 08
OFFICE OF COMPTROLLER OF THE CURRENCY									
Salaries	1927			220, 000. 00	218, 000. 00	217, 391. 77		2, 000. 00	608. 23
	1926	7, 349. 98	580. 18		*573. 03*	7. 15		7, 923. 01	
	1925	14, 210. 01					14, 210. 01		
					217, 426. 97	217, 398. 92			
Salaries (national currency, reimbursable)	1927			64, 500. 00	59, 400. 00	59, 081. 68		5, 100. 00	318. 32
	1926	3, 057. 18	2, 894. 55		*2, 894. 55*			5, 951. 73	
	1925	10, 518. 39					10, 518. 39		
					56, 505. 45	59, 081. 68			
Special examinations of national banks	1927			1, 500. 00	1, 500. 00	1, 253. 53			246. 47
	1926		358. 73		*244. 23*	114. 50		244. 23	
	1925	67. 74					67. 74		
					1, 255. 77	1, 368. 03			
Permanent and indefinite:									
Refunding to national banking associations excess of duty	No year.			4, 901. 17	4, 901. 17	4, 901. 17			
Special fund—Salaries and expenses, national-bank examiners	No year.	706, 139. 09	113, 455. 22	2, 451, 008. 90	2, 403, 658. 96	2, 289, 282. 13		753, 489. 03	227, 832. 05
Total, Office of Comptroller of the Currency		741, 342. 39	117, 288. 68	2, 741, 910. 07	2, 683, 748. 32	2, 572, 031. 93	24, 796. 14	774, 708. 00	229, 005. 07

Salaries	1927			[21]				
	1926	7,498.78	1,128.05		*1,160.55*	*32.50*	8,659.33	
	1925	5,544.01				5,544.01		
					1,160.55	*32.50*		
Salaries (reimbursable)	1927			1,860.00	1,860.00	1,705.00		155.00
	1926		151.13			151.13		
					1,860.00	1,856.13		
Salaries and expenses of collectors, etc., of internal revenue	1927			[21]				
	1926	288,048.83	373,194.20		*40,260.59*	332,933.61	328,309.42	
	1925	212,115.04	1.22		1,230.96	1,232.18	210,884.08	
	1924				*1.50*	*1.50*	1.50	
	Certified claims.			220.66	220.66	220.66		
					38,810.47	334,384.95		
Collecting the internal revenue	1927			[22] 35,170,000.00	33,340,864.01	31,006,546.94	1,829,135.99	2,334,317.07
	1926	1,495,237.59	1,918,940.16		*138,374.32*	1,743,289.91	1,633,611.91	37,275.93
	1925	[23]1,116,927.69	26,213.05		*23,017.49*	3,195.56	1,139,945.18	
	1924				*34.57*	*34.57*	34.57	
	1923				*36.56*	*36.56*	36.56	
	Certified claims.			395.01	395.01	395.01		
					33,179,796.08	32,753,356.29		
Collecting the internal revenue (transfer to State, War, and Navy Department Buildings): Act Dec. 5, 1924	1925	[24]						
Collecting the war revenue	1922				*73.13*	*73.13*	73.13	
	1921				*19.50*	*19.50*	19.50	
	Certified claims.			33.27	33.27	33.27		
					59.36	*59.36*		
Enforcement of narcotic and national prohibition acts, internal revenue	1927			13,272,445.00	12,618,277.65	11,349,981.43	654,167.35	1,268,296.22
	1926–27	17,200.00	12,566.98		3,042.75	11,050.14	14,157.25	4,559.59
	1926	201,783.04	790,212.75		169,596.51	950,510.58	32,186.53	9,298.68
	1925	846,622.74	7,067.11		5,254.33	12,321.44	841,368.41	
	1924				*93.14*	*93.14*	93.14	
	1923				*1.95*	*1.95*	1.95	
	Certified claims.			4,446.14	4,446.14	4,446.14		
					12,800,522.29	12,328,214.64		
Enforcement of the national prohibition act, internal revenue	Certified claims.			995.30	995.30	995.30		

[21] Provided for under "Collecting the internal revenue, 1927."
[22] Includes appropriations formerly provided for under "Salaries, Office of Commissioner of Internal Revenue" and "Salaries and expenses of collectors, etc., of internal revenue."
[23] Includes $2,862.02 returned from same object under State, War, and Navy Department Buildings.
[24] See note 23.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF INTERNAL REVENUE—contd.									
Payment of judgments against internal-revenue officers									
Certified claims.				$448. 08	$448. 08	$448. 08			
Payment to Star Insurance Co.	1926			70. 25	70. 25	70. 25			
Refunding automobile and cigar taxes	1926–27			5, 250, 000. 00	4, 000, 544. 09	3, 777, 546. 76		$1, 249, 455. 91	$222, 997. 33
Refunding internal-revenue collections	1925	$522, 927. 25			160, 770. 85	160, 770. 85		362, 156. 40	
Certified claims.				1, 727. 23	1, 727. 23	1, 727. 23			
					162, 498. 08	162, 498. 08			
Refunding taxes illegally collected	1928 and prior.			175, 000, 000. 00	80, 610, 724. 03	68, 479, 032. 07		94, 389, 275. 97	12, 131, 691. 96
	1927 and prior.	[20] 28,711,148 30	[20] $9,312,141.72		28, 698, 207. 22	37, 987, 726. 92		12, 941. 08	22, 622. 02
	1926 and prior.	744, 816. 89	30, 446. 93		657, 262. 13	662, 756. 82		87, 554. 76	24, 952. 24
	1925 and prior.	46, 586. 38	16, 348. 79		46, 581. 29	62, 924. 22	$5. 09		5. 86
	1924 and prior.				*244, 278. 53*	*244, 278. 53*	244, 278. 53		
	1923				*1, 207. 31*	*1, 207. 31*	1, 207. 31		
	1922				*254. 56*	*254. 56*	254. 56		
	1921				*16, 739. 83*	*16, 739. 83*	16, 739. 83		
Certified claims.				14, 919. 17	14, 919. 17	14, 919. 17			
					109, 765, 213. 61	106, 944, 878. 97			
Refunding taxes illegally collected, claims accrued prior to July 1, 1920	No year.				*11, 868. 06*	*11, 868. 06*	11, 868. 06		
Permanent and indefinite:									
Allowance or drawback	No year.			532, 228. 11	532, 228. 11	532, 228. 11			
Redemption of stamps	No year.		139, 956. 73	902, 373. 01	902, 373. 01	883, 065. 86			159, 263. 88
Refunding moneys erroneously received and covered	No year.			410. 79	410. 79	410. 79			
Repayment of taxes erroneously collected under act of June 13, 1898	No year.			8, 453. 68	8, 453. 68	8, 453. 68			
Special funds—									
Additional income tax on railroads in Alaska	No year.	15, 784. 13		18, 827. 34	15, 784. 13	15, 784. 13		18, 827. 34	
Philippine special fund (internal revenue)	No year.	832, 437. 48		390, 097. 17	694, 559. 33	694, 559. 33		527, 975. 32	
Total, Bureau of Internal Revenue		35, 064, 678. 15	12, 628, 368. 82	230, 569, 950. 21	162, 013, 858. 39	158, 426, 791. 43	2, 472, 355. 41	101, 148, 414. 56	16, 215, 435. 78

COAST GUARD									
Salaries, Office of Coast Guard	1927			236, 750. 00	236, 750. 00	235, 805. 87			944. 13
	1926	1, 155. 40	400. 49		*400. 49*			1, 555. 89	
	1925	2, 611. 38					2, 611. 38		
					236, 349. 51	235, 805. 87			
Coast Guard	1927			24, 050, 187. 00	22, 160, 318. 83	20, 134, 764. 12		1, 889, 868. 17	2, 025, 554. 71
	1926	558, 025. 46	1, 524, 524. 09		*244, 034. 87*	1, 260, 207. 61		802, 060. 33	20, 281. 61
	1925	[25]1, 033, 651. 24	77, 570. 00		*61, 481. 43*	16, 088. 57	1, 095, 132. 67		
	1924				*972. 20*	*972. 20*	972. 20		
	1923				*100. 00*	*100. 00*	100. 00		
	1920				*160. 00*	*160. 00*	160. 00		
	Certified claims.			4, 152. 92	4, 152. 92	4, 152. 92			
					21, 857, 723. 25	21, 413, 981. 02			
Coast Guard (transfers, act May 21, 1920): To Department of Commerce, Bureau of Standards	1925	[6] 253. 00	42. 50		253. 00	295. 50			
To Navy Department	1925	([26])							
Repairs to Coast Guard vessels	1927			1, 768, 410. 00	1, 615, 545. 66	1, 376, 293. 38		152, 864. 34	239, 252. 28
	1926	[27] 106, 241. 88	290, 028. 31		38, 558. 76	321, 983. 99		67, 683. 12	6, 603. 08
					1, 654, 104. 42	1, 698, 277. 37			
Repairs to Coast Guard vessels (transfer to Navy Department, act May 21, 1920)	1926	([28])							
Repairs to Coast Guard cutters	1925	[29] 42, 858. 83	9, 472. 00		*5, 394. 12*	4, 077. 88	48, 252. 95		
	Certified claims.			18. 50	18. 50	18. 50			
					5, 375. 62	4, 096. 38			
Repairs to Coast Guard cutters (transfer to Navy Department, act May 21, 1920)	1925	[30] 31, 989. 55			31, 989. 55	31, 989. 55			
Repair and reconditioning of Coast Guard steamer for ice breaker	1926–27	100, 000. 00			86, 558. 00	86, 558. 00		13, 442. 00	
Additional vessels, Coast Guard	1926–Dec. 31, 1926	[31]3,675,023.80	42, 303. 85		3, 644, 850. 02	3, 638, 542. 52		30, 173. 78	48, 611. 35
	1924–25	208, 227. 87	49, 331. 72		31, 997. 20	81, 328. 92	176, 230. 67		
					3, 676, 847. 22	3, 719, 871. 44			
Additional vessels, Coast Guard (transfer, act May 21, 1920): To War Department	1926–Dec. 31, 1926	[32] 14, 976. 20			14, 687. 59	14, 687. 59		288. 61	
Construction and equipment of Coast Guard cutters	1927–28			1, 000, 000. 00	12, 000. 00	1, 973. 91		988, 000. 00	10, 026. 09

[6] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 405.
[20] Under the act of Mar. 3, 1926 (44 Stat. 180), this account was made available prior to June 30, 1926.
[25] Includes $1,628.28 returned from same object under Navy Department.
[26] See note 25.
[27] Includes $669.67 returned from same object under Navy Department.
[28] See note 27.
[29] Includes $54.45 returned from same object under Navy Department.
[30] See note 29.
[31] Exclusive of $288 transferred to same object under War Department.
[32] Includes $288 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
COAST GUARD—continued									
Construction and equipment of Coast Guard cutters									
1925 Mar. 31, 1927	[33]	$679,959.60			$634,397.87	$597,291.35		$45,561.73	$37,106.52
1925–26	[34]		$189,894.57		*[34] 83,489.49*	106,405.08			
					550,908.38	703,696.43			
Construction and equipment of Coast Guard cutter (transfer to War Department, act May 21, 1920)									
1925–Mar. 31, 1927	[35]	329.89			329.89	329.89			
Establishing Coast Guard stations	No year.	19,405.49						19,405.49	
Permanent and indefinite:									
Special funds—									
Building or purchase of such vessels as may be required for the Coast Guard, proceeds of sales	No year.	30,001.87	2,890.39		7,095.00	9,756.40		22,906.87	228.99
Rebuilding and improving Coast Guard stations, proceeds of sales	No year.	25,713.32	409.72		*3,892.45*	*3,482.73*		29,605.77	
Trust fund—									
Coast Guard allotments [36] (transfer to Veterans' Bureau, act Oct. 6, 1917)	No year.	6,589.36	1,000.00		*45.00*	*45.00*		6,634.36	1,000.00
		6,537,014.14							
Less repayment transferred as per footnote		83,489.49							
Total, Coast Guard		6,453,524.65	2,187,867.64	$27,059,518.42	28,119,532.74	27,917,791.62	$1,323,459.87	4,070,050.46	2,389,608.76
BUREAU OF ENGRAVING AND PRINTING									
Salaries	1927			470,000.00	467,011.39	463,625.35		2,988.61	3,386.04
	1926	909.88	6,607.32		*6,447.18*	160.14		7,357.06	
	1925	15,960.31					15,960.31		
					460,564.21	463,785.49			
Compensation of employees	1927			[37] 3,879,000.00	3,668,220.10	3,622,128.73		210,779.90	46,091.37
	1926	[6] 137,676.44	22,017.27		*230,454.59*	*208,437.32*		368,131.03	
	1925	85,392.57					85,392.57		
					3,437,765.51	3,413,691.41			

Compensation of employees (transfers to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926	1927			[38] 14, 000. 00	12, 756. 66	12, 413. 27		1, 243. 34	343. 39
Feb. 27, 1925	1926	([39])	301. 92		[39] *74. 42*	227. 50		29. 42	
Materials and miscellaneous expenses	1927			1, 487, 500. 00	995, 974. 61	833, 874. 46		491, 525. 39	162, 100. 15
	1926	364, 643. 88	163, 518. 31		157, 905. 23	321, 423. 54		206, 738. 65	
	1925	97, 854. 98			77. 51	77. 51	97, 777. 47		
Certified claims.				11. 65	11. 65	11. 65			
					1, 153, 969. 00	1, 155, 387. 16			
New machinery and equipment	1925–26	50, 510. 62	33, 630. 19		*11, 245. 19*	22, 385. 00		61, 755. 81	
Plate printing	1927			1, 916, 900. 00	1, 912, 712. 63	1, 825, 521. 16		4, 187. 37	87, 191. 47
	1926	([40])	116, 474. 76		[40] *92, 845. 09*	23, 629. 67		81, 450. 32	
	1925	1, 081. 88					1, 081. 88		
Certified claims.				1. 38	1. 38	1. 38			
		754, 030. 56			1, 819, 868. 92	1, 849, 152. 21			
Less repayments transferred to "Civil service retirement and disability fund"		11, 439. 77							
Total, Bureau of Engraving and Printing		742, 590. 79	342, 549. 77	7, 767, 413. 03	6, 873, 604. 69	6, 917, 042. 04	200, 212. 23	1, 436, 186. 90	299, 112. 42
SECRET-SERVICE DIVISION									
Salaries	1927			25, 180. 00	24, 600. 00	24, 510. 79		580. 00	89. 21
	1926	8. 65	492. 50		*492. 50*			501. 15	
	1925	1, 106. 58					1, 106. 58		
					24, 107. 50	24, 510. 79			
Suppressing counterfeiting and other crimes	1927			460, 000. 00	429, 062. 45	414, 595. 97		30, 937. 55	14, 466. 48
	1926	20, 871. 66	9, 616. 05		4, 258. 93	13, 874. 98		16, 612. 73	
	1925	21, 486. 23			22. 64	22. 64	21, 463. 59		
Certified claims.				4. 75	4. 75	4. 75			
					433, 348. 77	428, 498. 34			
Total, Secret-Service Division		43, 473. 12	10, 108. 55	485, 184. 75	457, 456. 27	453, 009. 13	22, 570. 17	48, 631. 43	14, 555. 69
PUBLIC HEALTH SERVICE									
Salaries, office of Surgeon General	1927			101, 000. 00	99, 080. 00	98, 982. 30		1, 920. 00	97. 70
	1926	[6] 619. 91	4. 44		*4. 44*			624. 35	
	1925	1, 239. 28					1, 239. 28		
					99, 075. 56	98, 982. 30			

[6] Exclusive of amount transferred to "Civil service retirement and disability fund, p. 405.
[33] Transferred from 1925–26 account, exclusive of $329.89 transferred to same object under War Department.
[34] Balance of $596,800 and $83,489.49 repayments transferred to 1925—Mar. 31, 1927, account.
[35] See note 33.
[36] Represents allotments of Coast Guard pay under the war-risk insurance act.
[37] Exclusive of $14,000 transferred to same object under Department of Commerce.
[38] See note 37.
[39] Balance of $100 and $45 repayments transferred to "Civil service retirement and disability fund," p. 405.
[40] Balance of $10,544.63 and $11,394.77 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
PUBLIC HEALTH SERVICE—continued									
Pay, etc., commissioned officers and pharmacists	1927			$1,175,000.00	$1,121,672.82	$1,111,798.02		$53,327.18	$9,874.80
	1926	[6] $16,404.78	$50,791.39	15,000.00	30,430.27	81,221.66		974.51	
	1925	38,263.80					$38,263.80		
					1,152,103.09	1,193,019.68			
Pay of acting assistant surgeons	1927			300,000.00	286,198.01	283,776.07		13,801.99	2,421.94
	1926	[6] 13,166.80	5,234.64		2,998.32	8,232.96		10,168.48	
	1925	6,012.67					6,012.67		
					289,196.33	292,009.03			
Pay of other employees	1927			1,000,000.00	971,285.31	964,304.96		28,714.69	6,980.35
	1926	[6] 11,484.53	13,719.75		3,840.40	17,560.15		7,644.13	
	1925	10,939.84			1.00	1.00	10,938.84		
					975,126.71	981,866.11			
Pay of personnel and maintenance of hospitals, Public Health Service	1927			5,250,000.00	5,019,594.48	4,886,090.23		230,405.52	133,504.25
	1926	189,929.17	158,084.09	36,198.00	203,402.74	359,431.05		22,724.43	2,055.78
	1925	105,632.51	1,406.17		1,605.58	3,011.75	104,026.93		
	1924				*27.22*	*27.22*	27.22		
	1923				*27.88*	*27.88*	27.88		
	1922			3,985.22	3,985.22	3,985.22			
	1921				*48.82*	*48.82*	48.82		
	1920				*66.00*	*66.00*	66.00		
	Certified claims.			1,155.13	1,155.13	1,155.13			
					5,229,573.23	5,253,503.46			
Books	1927			500.00	495.00	451.74		5.00	43.26
	1926	10.00	83.67		*3.96*	79.71		13.96	
	1925	.14					.14		
					491.04	531.45			
Care of seamen, etc.	Certified claims.			10.00	10.00	10.00			
Control of biologic products	1927			45,000.00	42,424.45	41,644.57		2,575.55	779.88
	1926	[6] 3,001.31	4,895.35		2,799.06	7,694.41		202.25	
	1925	3,295.19					3,295.19		
					45,223.51	49,338.98			

Expenses, division of venereal diseases, Public Health Service	1927			75,000.00	68,438.87	68,651.66		6,561.13	[4] 212.79
	1926	[3] 11,702.51	1,228.44		1,967.44	3,195.88		9,735.07	
	1925	23,206.35					23,206.35		
	1924				*17.27*	*17.27*	17.27		
					70,389.04	71,830.27			
Field investigations of public health	1927			280,000.00	251,916.75	249,536.06		28,083.25	2,380.69
	1926	[3] 14,936.07	10,309.44		10,253.16	20,265.26		4,682.91	297.34
	1925	14,759.58	208.76		*456.56*	*247.80*	15,216.14		
	1923				*111.35*	*111.35*	111.35		
	Certified claims.			2.07	2.07	2.07			
					261,604.07	269,444.24			
Freight, transportation, etc.	1927			25,000.00	13,507.17	12,849.97		11,492.83	657.20
	1926	7,302.13	274.35		6,561.05	6,835.40		741.08	
	1925	259.05			41.52	41.52	217.53		
	1919				*16.37*	*16.37*	16.37		
	Certified claims.			67.84	67.84	67.84			
					20,161.21	19,778.36			
Hospital construction, Public Health Service	No year.	197,468.62	2,579.80		6,002.57	6,681.48		191,466.05	1,900.89
Hospital furniture, etc., Public Health Service	No year.	200.16						200.16	
Interstate quarantine service	1927			69,000.00	59,892.52	56,463.37		9,107.48	3,429.15
	1926	[3] 5,694.39	356.47		3,330.64	3,668.54		2,363.75	18.57
	1925–26	[3] 6,097.62	1,345.15		3,165.06	4,510.21		2,932.56	
	1925	2,900.20			*9.00*	*9.00*	2,909.20		
	Certified claims.			1.12	1.12	1.12			
					66,380.34	64,634.24			
Maintenance, Hygienic Laboratory	1927			43,000.00	36,919.26	35,039.61		6,080.74	1,879.65
	1926	6,161.58	6,453.70		5,338.82	11,728.51		822.76	64.01
	1925	1,773.16	762.57		*110.22*	652.35	1,883.38		
	1924				*53.80*	*53.80*	53.80		
					42,094.06	47,366.67			
Maintenance, marine hospitals	Certified claims.			217.91	217.91	217.91			
Medical and hospital services, Public Health Service	1922				*13.38*	*13.38*	13.38		
	1921				*5.33*	*5.33*	5.33		
	Certified claims.			1,364.86	1,364.86	1,364.86			
					1,346.15	1,346.15			
National home for lepers	No year.		340.96		*20.38*	320.58	20.38		
Preparation and transportation of remains of officers	1927			1,500.00	506.00	348.00		994.00	158.00
	1926	2,200.00	500.00		*320.43*	179.57		2,520.43	
	1925	1,836.57					1,836.57		
					185.57	527.57			

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

[4] Debit balance.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
PUBLIC HEALTH SERVICE—continued									
Preventing the spread of epidemic diseases	1927			$430,000.00	$211,087.96	$200,598.10		$218,912.04	$10,489.86
	1926	[6] $28,198.58	$15,174.76		1,072.59	16,247.35		27,125.99	
	1925–26	[6] 12,465.37	7,548.44		4,479.42	12,017.52		7,985.95	10.34
	1925	5,935.87	312.35		*142.08*	170.27	$6,077.95		
					216,497.89	229,033.24			
Quarantine service	1927			[42] 456,758.37	389,134.30	371,784.15		67,624.07	17,350.15
	1926	84,116.16	26,193.93		77,308.28	99,390.35		6,807.88	4,111.86
	1925	29,716.03	1,037.39		*284.53*	752.86	30,000.56		
	1924				*36.00*	*36.00*	36.00		
	Certified claims			3.26	3.26	3.26			
					466,125.31	471,894.62			
Quarantine service (transfer to War Department, act May 21, 1920)	1927			[43] 3,241.63	514.86	514.86		2,726.77	
Studies of rural sanitation	1927			75,000.00	66,305.45	64,320.62		8,694.55	1,984.83
	1926	[6] 4,219.68	6,948.35		997.67	7,946.02		3,222.01	
	1925	2,254.67			33.17	33.17	2,221.50		
					67,336.29	72,299.81			
Survey of salt-marsh areas of South Atlantic and Gulf States	1927			25,000.00	18,997.78	16,533.23		6,002.22	2,464.55
Total, Public Health Service		863,404.28	315,794.36	9,413,005.41	9,028,632.14	9,141,684.24	247,789.83	999,987.72	202,742.26
MINTS AND ASSAY OFFICES									
Salaries, office of Director of the Mint	1927			33,400.00	33,365.00	33,287.70		35.00	77.30
	1926	115.21	239.81		*239.81*			355.02	
	1925	79.76					79.76		
					33,125.19	33,287.70			
Contingent expenses, office of Director of the Mint	1927			6,000.00	4,365.04	2,894.26		1,634.96	1,470.78
	1926	1,767.32	1,224.53		1,292.54	2,517.07		474.78	
	1925	782.34					782.34		
					5,657.58	5,411.33			

Freight on bullion and coin	1927			7,500.00	4,762.28	4,125.06		2,737.72	637.22
	1926	1,115.83	191.55		362.01	553.56		753.82	
	1925	178.57					178.57		
					5,124.29	4,678.62			
Mint at Carson City:									
Salaries and wages	1927			5,280.00	5,280.00	5,280.00			
	1926	(44)	.02		[44] *.02*				
					5,279.98	5,280.00			
Salaries	1925	19.71					19.71		
Contingent expenses	1927			800.00	757.38	730.82		42.62	26.56
	1926	9.51	.03	75.00	30.23	30.26		54.28	
	1925	4.16					4.16		
					787.61	761.08			
Mint at Denver:									
Salaries and wages	1927			156,710.00	155,149.08	155,116.98		1,560.92	32.10
	1926	(45)	177.25		[45] *203.00*	*25.75*			
					154,946.08	155,091.23			
Salaries	1925	1,400.06					1,400.06		
Wages of workmen	1925	1,074.96					1,074.96		
Contingent expenses	1927			50,000.00	36,335.80	25,999.41		13,664.20	10,336.39
	1926	13,906.43	3,281.78		3,037.80	6,159.37		10,868.63	160.21
	1925	5,781.56					5,781.56		
					39,373.60	32,158.78			
Mint at New Orleans:									
Salaries and wages	1927			11,160.00	11,160.00	11,160.00			
	1926	[6] 12.66						12.66	
					11,160.00	11,160.00			
Salaries	1925	12.50					12.50		
Contingent expenses	1927			1,500.00	1,335.00	1,187.33		165.00	147.67
	1926	252.03						252.03	
	1925	166.67					166.67		
					1,335.00	1,187.33			
Mint at Philadelphia:									
Salaries and wages	1927			600,000.00	549,004.66	521,580.48		50,995.34	27,424.18
	1926	[6] 49,011.64	27,245.97		*3,962.63*	23,283.34		52,974.27	
					545,042.03	544,863.82			
Salaries	1925	7,116.22					7,116.22		
Wages of workmen	1925	3,606.34					3,606.34		
Contingent expenses	1927			110,000.00	93,923.42	79,172.73		16,076.58	14,750.69
	1926	13,015.30	19,368.27		*2,823.58*	16,544.69		15,838.88	
	1925	3,866.13					3,866.13		
					91,099.84	95,717.42			

[6] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 405.
[42] Exclusive of $3,241.63 transferred to same object under War Department.
[43] See note 42.
[44] Balance of $11.98 and $0.02 repayments transferred to "Civil service retirement and disability fund," p. 405.
[45] Balance of $167.75 and $203 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
MINTS AND ASSAY OFFICES—continued									
Mint at San Francisco:									
Salaries and wages	1927			$256,000.00	$241,569.76	$241,133.59		$14,430.24	$436.17
	1926	[6] $5,327.99	$1,772.40		*1,772.40*			7,100.39	
					239,797.36	241,133.59			
Salaries	1925	491.94					$491.94		
Wages of workmen	1925	10,050.22					10,050.22		
Contingent expenses	1927			57,500.00	45,671.53	37,541.54		11,828.47	8,129.99
	1926	3,348.53	5,473.42		*1,556.68*	3,916.74		4,905.21	
	1925	1,271.63					1,271.63		
					44,114.85	41,458.28			
Assay office at Boise:									
Salaries and wages	1927			6,300.00	6,300.00	6,300.00			
	1926	[6] 51.25	3.75		*3.75*			55.00	
					6,296.25	6,300.00			
Salaries	1925	.03					.03		
Wages of workmen	1925	159.93					159.93		
Contingent expenses	1927			1,500.00	1,000.00	919.05		500.00	80.95
	1926	59.15	44.32		*30.48*	13.84		89.63	
	1925	16.58					16.58		
					969.52	932.89			
Assay office at Deadwood:									
Salaries and wages	1927			5,480.00	5,280.00	5,280.00		200.00	
	1926	[6] 23.33						23.33	
					5,280.00	5,280.00			
Contingent expenses	1927			300.00	131.57	131.57		168.43	
	1926	150.72			.87	.87		149.85	
	1925	13.13					13.13		
					132.44	132.44			
Assay office at Helena:									
Salaries and wages	1927			5,280.00	5,280.00	5,280.00			
	1926	[46]							
					5,280.00	5,280.00			

Salaries	1925	26. 25					26. 25		
Contingent expenses	1927			1, 100. 00	915. 04	836. 75		184. 96	78. 29
	1926	165. 61			6. 43	6. 43		159. 18	
	1925	11. 81					11. 81		
					921. 47	843. 18			
Assay office at New York:									
Salaries and wages	1927			255, 000. 00	248, 998. 00	248, 998. 00		6, 002. 00	
	1926	[6] 4, 321. 49	1, 000. 00		*1, 000. 00*			5, 321. 49	
					247, 998. 00	248, 998. 00			
Salaries	1925	1, 779. 65					1, 779. 65		
Wages of workmen	1925	2, 768. 86					2, 768. 86		
Contingent expenses	1927			85, 000. 00	83, 294. 38	73, 434. 26		1, 705. 62	9, 860. 12
	1926	3, 761. 46	7, 793. 74		*823. 83*	6, 969. 91		4, 585. 29	
	1925	5, 063. 66			*716. 66*	*716. 66*	5, 780. 32		
					81, 753. 89	79, 687. 51			
Assay office at Salt Lake City:									
Salaries and wages	1927			3, 960. 00	3, 960. 00	3, 960. 00			
	1926	[16]							
					3, 960. 00	3, 960. 00			
Salaries	1925	13. 13					13. 13		
Contingent expenses	1927			300. 00	228. 13	228. 13		71. 87	
	1926	105. 57						105. 57	
	1925	12. 44					12. 44		
					228. 13	228. 13			
Assay office at Seattle:									
Salaries and wages	1927			19, 680. 00	19, 625. 17	19, 578. 67		54. 83	46. 50
	1926	[6] 28. 11	5. 22		*5. 22*			33. 33	
					19, 619. 95	19, 578. 67			
Salaries	1925	37. 50					37. 50		
Wages of workmen	1925	48. 75					48. 75		
Contingent expenses	1927			5, 000. 00	4, 980. 25	4, 163. 38		19. 75	816. 87
	1926	18. 81	758. 37		*. 52*	757. 85		19. 33	
	1925	9. 54					9. 54		
					4, 979. 73	4, 921. 23			
		142, 431. 98							
Less repayments transferred to "Civil service retirement and disability fund"		203. 02							
Total, Mints and Assay Offices		142, 228. 96	68, 580. 43	1, 684, 825. 00	1, 554, 262. 79	1, 548, 331. 23	46, 580. 69	226, 210. 48	74, 511. 99

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

[16] Balance 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
		On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
OFFICE OF SUPERVISING ARCHITECT									
Public Buildings:									
Akron, Ohio: Post office	No year.	$198, 275. 00						$198, 275. 00	
Amarillo, Tex.: Post office and courthouse	No year.	10, 003. 00			$4, 320. 00	$4, 320. 00		5, 683. 00	
Amherst, Mass.: Post office	No year.	2, 617. 13			96. 52	96. 52		2, 520. 61	
Andalusia, Ala.: Post office	No year.	9, 910. 24			7, 052. 92	7, 052. 92		2, 857. 32	
Apalachicola, Fla.: Post office and customhouse	No year.	2, 007. 16						2, 007. 16	
Athens, Tenn.: Post office	No year.	44, 887. 15		$15, 000. 00	8, 245. 89	8, 245. 89		51, 641. 26	
Atlanta, Ga.: Post office and courthouse	No year.	5, 000. 00						5, 000. 00	
Bakersfield, Calif.: Post office	No year.	9, 551. 85						9, 551. 85	
Baltimore, Md.: Immigrant station	No year.	60, 362. 32			185. 91	185. 91		60, 176. 41	
Batavia, Ill.: Post office	No year.	71, 989. 28			25. 00	25. 00		71, 964. 28	
Bayonne, N. J.: Post office	No year.	99, 917. 35		30, 000. 00				129, 917. 35	
Birmingham, Ala.: Post office and courthouse	No year.			325, 000. 00	151, 877. 30	151, 877. 30		173, 122. 70	
	1926	11, 841. 00			170. 00	170. 00		11, 671. 00	
					152, 047. 30	152, 047. 30			
Bluffton, Ind.: Post office	No year.	1, 101. 65			203. 00	203. 00		898. 65	
Boston, Mass.—									
Appraisers' stores	No year.	4, 229. 86			1, 885. 00	1, 885. 00	$119. 86	2, 225. 00	
Post office and subtreasury	No year.	381. 92					381. 92		
Branford, Conn.: Post office	No year.	45, 275. 00			24, 210. 18	24, 210. 18		21, 064. 82	
Bristol, R. I.: Post office and customhouse	No year.			5, 000. 00				5, 000. 00	
Brookfield, Mo.: Post office	No year.	78. 75			78. 75	78. 75			
Brooklyn, N. Y.: Post office	No year.	11, 740. 09			1, 419. 53	1, 419. 53		10, 320. 56	
	1926	13, 931. 85			13, 394. 54	13, 394. 54		537. 31	
					14, 814. 07	14, 814. 07			
Buffalo, N. Y.: Post office	No year.	7, 000. 00						7, 000. 00	
Buffalo, Wyo.: Post office	No year.	62, 344. 65			12, 876. 31	12, 876. 31		49, 468. 34	
Calumet, Mich.: Post office	No year.	20, 000. 00						20, 000. 00	
Cape Charles, Va.: Post office	No year.	3, 700. 00						3, 700. 00	
Caribou, Me.: Post office	No year.	50, 000. 00						50, 000. 00	
Carnegie, Pa.: Post office	No year.	1, 938. 23						1, 938. 23	
Carroll, Iowa: Post office	No year.	1, 281. 05						1, 281. 05	
Central City, Nebr.: Post office	No year.	54, 815. 00			8, 459. 10	8, 459. 10		46, 355. 90	
Chadron, Nebr.: Post office	No year.	13, 361. 57					13, 361. 57		
Chamberlain, S. Dak.: Post office	No year.	53, 905. 00						53, 905. 00	
Chandler, Okla.: Post office	No year.	2, 514. 40						2, 514. 40	

Charles Town, W. Va.: Post office	No year.	1, 445. 46			129. 85	129. 85		1. 315. 61
Cheboygan, Mich.: Post office	No year.	52, 667. 24			49, 994. 80	49, 994. 80		2. 672. 44
Cherokee, Iowa: Post office	No year.	3, 846. 06			2, 923. 91	2, 923. 91		922. 15
Chicago, Ill.—								
Post office	No year.	1, 800, 000. 00		2, 225, 000. 00	3, 890, 000. 00	3, 890, 000. 00		135, 000. 00
Post office, courthouse, etc	No year.	10, 000. 00						10, 000. 00
	1927			10, 000. 00				10, 000. 00
	1925–26	16, 616. 61						16, 616. 61
Cleveland, Ohio: Post office, customhouse, and courthouse	No year.	10, 000. 00						10, 000. 00
Clinton, Ind.: Post office	No year.	2, 091. 45			1, 247. 00	1, 247. 00		844. 45
Clinton, S. C.: Post office	No year.	4, 527. 71			725. 00	725. 00		3, 802. 71
Cody, Wyo.: Post office	No year.	49, 785. 00			17, 820. 26	17, 820. 26		31, 964. 74
Coeur d'Alene, Idaho: Post office and courthouse	No year.	71, 800. 00		30, 000. 00				101, 800. 00
Cohoes, N. Y.: Post office	No year.	5, 042. 03						5, 042. 03
Columbia, S. C.: Post office	No year.	11, 732. 47						11, 732. 47
Columbus, Ohio: Post office and courthouse	No year.	3, 500. 00					3, 500. 00	
Comanche, Tex.: Post office	No year.	16, 251. 75			12, 942. 49	12, 942. 49		3, 309. 26
Cordova, Alaska: Post office and courthouse	No year.	2, 646. 57						2, 646. 57
Dawson, Ga.: Post office	No year.	2, 942. 20			620. 50	620. 50		2, 321. 70
Decatur, Ala.: Post office	1926			5, 656. 00	5, 655. 82	5, 655. 82		. 18
Delphos, Ohio: Post office	No year.	6, 000. 00						6, 000. 00
Des Moines, Iowa—								
Courthouse	No year.	150, 300. 00		40, 000. 00	116. 41	116. 41		190, 183. 59
Post office and courthouse	No year.	33, 840. 93					33, 840. 93	
Detroit, Mich.: Post office and courthouse	No year.	66, 903. 00						66, 903. 00
Donora, Pa.: Post office	No year.	75, 000. 00						75, 000. 00
Douglas, Ga.: Post office	No year.	7, 814. 56			5, 836. 30	5, 836. 30		1, 978. 26
Dubois, Pa.: Post office	No year.	2, 238. 00			169. 39	169. 39		2, 068. 61
Duluth, Minn.: Post office, courthouse, and customhouse	No year.	4, 000. 00					4, 000. 00	
Durango, Colo.: Post office	No year.	80, 000. 00		20, 000. 00	7. 00	7. 00		99, 993. 00
East Las Vegas, N. Mex.: Post office and courthouse	No year.	115, 930. 40			47. 49	47. 49		115, 882. 91
East Orange, N. J.: Post office	No year.	124, 805. 00						124, 805. 00
Eldorado, Kans.: Post office	No year.	13, 254. 39						13, 254. 39
Elizabethton, Tenn.: Post office	No year.	2, 500. 00						2, 500. 00
Ellsworth, Me.: Post office and customhouse	1926	1, 605. 00			1, 222. 00	1, 222. 00		383. 00
Eureka, Utah: Post office	No year.	4, 027. 81			558. 75	558. 75		3, 469. 06
Fairmont, Minn.: Post office	No year.	22, 364. 31			21, 029. 30	21, 029. 30		1, 335. 01
Fallon, Nev.: Post office	No year.	53, 243. 00						53, 243. 00
Fayette, Mo.: Post office	No year.	2, 284. 30			569. 76	569. 76		1, 714. 54
Fort Fairfield, Me.: Post office and customhouse	No year.	61, 765. 00						61, 765. 00
Fort Plain, N. Y.: Post office	No year.	65, 000. 00						65, 000. 00
Fort Wayne, Ind.: Post office and courthouse	No year.	5, 000. 00					5, 000. 00	
Franklin, Pa.: Post office	No year.	11, 582. 94			8, 695. 72	8, 695. 72		2, 887. 22
Franklin, Tenn.: Post office	No year.	2, 237. 59			845. 52	845. 52		1, 392. 07
Frederick, Md.: Post office	No year.	3, 065. 88					3, 065. 88	

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Balances June 30, 1927		
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)	Amount carried to surplus fund	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF SUPERVISING ARCHITECT—continued									
Public buildings—Continued.									
Fremont, Ohio: Post office	No year.	$99, 865. 00			$27. 50	$27. 50		$99, 837. 50	
Fresno, Calif.: Post office	No year.	2, 000. 00					$2, 000. 00		
Front Royal, Va.: Post office	No year.	1, 840. 60						1, 840. 60	
Gallipolis Ohio: Post office	No year.	7, 020. 71			801. 62	801. 62		6, 219. 09	
Galveston, Tex.: Post office and customhouse	No year.	15, 000. 00						15, 000. 00	
Geneseo, Ill.: Post office	No year.	8, 320. 96			5, 306. 80	5, 306. 80		3, 014. 16	
Georgetown, Ky.: Post office	No year.	9, 662. 58					9, 662. 58		
Gilmer, Tex.: Post office	No year.	2, 100. 55			543. 78	543. 78		1, 556. 77	
Globe, Ariz.: Post office and courthouse	No year.	99, 844. 00			50. 00	50. 00		99, 794. 00	
Goldfield, Nev.: Post office	No year.	75, 000. 00						75, 000. 00	
Greenville, N. C.: Post office	No year.	33. 00					33. 00		
Harrisonville, Mo.: Post office	No year.	3, 630. 60						3, 630. 60	
Hartford, Conn.: Post office and customhouse	No year.	3, 000. 00					3, 000. 00		
Hastings, Mich.: Post office	No year.	5, 239. 80			790. 00	790. 00		4, 449. 80	
Hinton, W. Va.: Post office	No year.	6, 781. 28			5, 768. 30	5, 768. 30		1, 012. 98	
Holly Springs, Miss.: Post office	No year.	11, 377. 30			8, 905. 43	8, 905. 43		2, 471. 87	
Honolulu, Hawaii: Post office, courthouse, and customhouse	No year.	27, 123. 96			129. 50	129. 50		26, 994. 46	
Hoosick Falls, N. Y.: Post office	No year.	1, 835. 44						1, 835. 44	
Hot Springs, Ark.: Post office	No year.	3, 192. 13						3, 192. 13	
Houghton, Mich.: Post office	No year.	834. 13						834. 13	
Huntington, W. Va.: Post office and courthouse	No year.	22, 583. 11			2, 500. 77	2, 500. 77		20, 082. 34	
Indianapolis, Ind.: Post office and courthouse	No year.	20, 000. 00					20, 000. 00		
Jamestown, N. Dak.: Post office	No year.	59, 980. 00		$15, 000. 00	46. 00	46. 00		74, 934. 00	
Jerseyville, Ill.: Post office	No year.	5, 218. 47			26. 00	26. 00		5, 192. 47	
Juneau, Alaska: Post office and customhouse	No year.	131, 971. 70			74. 75	74. 75		131, 896. 95	
Kenton, Ohio: Post office	No year.	6, 260. 10			875. 12	875. 12		5, 384. 98	
Lakeland, Fla.: Post office	No year.	12, 994. 28						12, 994. 28	
Lancaster, S. C.: Post office	No year.	41, 960. 00		8, 000. 00	1, 951. 20	1, 951. 20		48, 008. 80	
Lanett, Ala. See West Point, Ga.									
Lansing, Mich.: Post office	No year.	1, 500. 00					1, 500. 00		
Lawrence, Mass.: Post office	No year.	1, 500. 00					1, 500. 00		

Leesburg, Va.: Post office	No year.	672. 96			25. 00	25. 00		647. 96
Leominster, Mass.: Post office	No year.	69, 903. 00			7. 75	7. 75		69, 895. 25
Lewistown, Pa.: Post office	No year.	58, 370. 00			10, 285. 20	10, 285. 20		48, 084. 80
Liberty, Mo.: Post office	No year.	4, 072. 79			1. 50	1. 50		4, 071. 29
Lincoln, Nebr.: Post office and courthouse	No year.	5, 000. 00					5, 000. 00	
Little Rock, Ark.: Post office and courthouse	No year.	3, 500. 00					3, 500. 00	
Long Island City, N. Y.: Post office	No year.	159, 372. 00						159, 372. 00
Los Angeles, Calif.: Post office and courthouse	No year.	9, 000. 00					5, 000. 00	4, 000. 00
Louisville, Ky.: Post office	No year.	20, 000. 00					20, 000. 00	
	1926	4, 830. 00			507. 00	507. 00		4, 323. 00
					507. 00	507. 00		
Lowell, Mass.: Post office	No year.	800. 00					800. 00	
McCook, Nebr.: Post office and courthouse	No year.	4, 538. 19					4, 538. 19	
McKees Rocks, Pa.: Post office	No year.	64, 907. 00						64, 907. 00
Madison, Wis.: Post office and courthouse	No year.	78, 062. 85		75, 000. 00	23, 924. 00	23, 924. 00		129, 138. 85
Malden, Mass.: Post office	No year.	500. 00						500. 00
Marianna, Ark.: Post office	No year.	739. 95						739. 95
Mariana, Fla.: Post office and courthouse	No year.	65, 924. 50			70. 00	70. 00		65, 854. 50
Memphis, Tenn.: Subpost office	No year.			100, 000. 00				100, 000. 00
Metropolis, Ill.: Post office	No year.	50, 000. 00						50, 000. 00
Midland, Mich.: Post office	No year.	2, 205. 55			491. 00	491. 00		1, 714. 55
Millville, N. J.: Post office	No year.	30, 232. 50						30, 232. 50
Milwaukee, Wis.: Post office, courthouse, and customhouse	No year.	5, 000. 00					5, 000. 00	
Mineral Point, Wis.: Post office and customhouse	No year.	2, 737. 97			703. 00	703. 00		2, 034. 97
Missoula, Mont.—								
Post office and courthouse	No year.	65, 000. 00		60, 000. 00	2, 160. 00	2, 160. 00		122, 840. 00
Rent of buildings	No year.	5, 000. 00						5, 000. 00
Mobile, Ala.: Customhouse and post office	1926	5, 887. 16			5, 887. 16	5, 887. 16		
Montclair, N. J.: Post office	No year.	99, 655. 00		35, 000. 00	3, 375. 00	3, 375. 00		131, 280. 00
Montevideo, Minn.: Post office	No year.	49, 777. 50			15, 413. 50	15, 413. 50		34, 364. 00
Mount Airy, N. C.: Post office	No year.	5, 000. 00						5, 000. 00
Mount Carmel, Ill.: Post office	No year.	54, 965. 00		20, 000. 00	1, 287. 00	1, 287. 00		73, 678. 00
Mount Pleasant, Tex.: Post office	No year.	840. 74						840. 74
Mystic, Conn.: Post office	No year.	10, 078. 75			4, 805. 11	4, 805. 11		5, 273. 64
Nashville, Tenn.: Post office and customhouse	No year.	3, 500. 00					3, 500. 00	
Neenah, Wis.: Post office	No year.	14, 356. 91			20. 00	20. 00	14, 336. 91	
Newark, N. J.: Post office and customhouse	No year.	10, 000. 00		1, 600, 000. 00			10, 000. 00	1, 600, 000. 00
Newburyport, Mass.: Post office	No year.	69, 921. 83		5, 000. 00				74, 921. 83
New Orleans, La.: Mint	1925	14. 00					14. 00	
Newport, R. I.: Post office and customhouse	No year.	32, 224. 79						32, 224. 79

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
		On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
OFFICE OF SUPERVISING ARCHITECT—continued									
Public buildings—Continued.									
New York, N. Y.—									
Assay office building	No year.	$2,020.52						$2,020.52	
Barge Office	No year.			$25,000.00				25,000.00	
Customhouse	1925	313.83					$313.83		
Customhouse building	No year.	5,040.00						5,040.00	
Post office	No year.	50,672.36						50,672.36	
Subtreasury	No year.	1,021.69					1,021.69		
Nogales, Ariz.: Post office and customhouse	No year.	2,124.17						2,124.17	
Norfolk, Va.: Post office and courthouse	No year.	6,000.00					6,000.00		
North Vernon, Ind.: Post office	No year.	4,173.05			$307.00	$307.00		3,866.05	
Oconto, Wis.: Post office	No year.	8,080.95						8,080.95	
Olyphant, Pa.: Post office	No year.	65,000.00						65,000.00	
Orange, Tex.: Post office	No year.	583.88						583.88	
Paris, Tex.: Post office and courthouse	No year.	9,742.90		84,000.00	37,923.00	37,923.00		55,819.90	
Paxton, Ill.: Post office	No year.	60,000.00						60,000.00	
Philadelphia, Pa.—									
Mint building	1927			65,000.00	57,385.38	57,385.38		7,614.62	
Post office and courthouse	No year.	37,686.95					11,500.45	26,186.50	
Phoenixville, Pa.: Post office	No year.	70.32			67.25	67.25	3.07		
Pikeville, Ky.: Post office and courthouse	No year.	7,000.00						7,000.00	
Pittsburgh, Pa.: Post office	No year.	950,000.00		1,127,000.00	2,077,000.00	2,077,000.00			
Pittsburg, Tex.: Post office	No year.	3,693.35			505.00	505.00		3,188.35	
Pittston, Pa.: Post office	No year.	6,617.78			105.08	105.08		6,512.70	
Plymouth, Ind.: Post office	No year.	10,000.00						10,000.00	
Portland, Me.: Post office and courthouse	No year.	1,500.00					1,500.00		
Pottsville, Pa.: Post office	No year.	250.00						250.00	
Poughkeepsie, N. Y.—									
Post office	No year.	2,289.09						2,289.09	
Rent of buildings	No year.	10,000.00						10,000.00	
Pratt, Kans.: Post office	No year.	9,041.40			129.85	129.85		8,911.55	
Prescott, Ark.: Post office	No year.	42,569.61		10,000.00	47,170.31	47,170.31		5,399.30	
Putnam, Conn.: Post office	No year.	56,344.00						56,344.00	
Red Bluff, Calif.: Post office	No year.	50,100.00						50,100.00	
Rhinelander, Wis.: Post office	No year.	22,700.04			16.00	16.00		22,684.04	
Richmond, Va.: Post office, courthouse, and customhouse	No year.	3,000.00					3,000.00		
Ripon, Wis.: Post office	No year.	852.57			207.40	207.40		645.17	
Rochester, Ind.: Post office	No year.	9,955.96			66.61	66.61		9,889.35	
Rock Island, Ill.: Post office	No year.	3,000.00					3,000.00		
Russellville, Ark.: Post office	No year.	1,765.85			94.40	94.40		1,671.45	
St. Johns, Oreg.: Post office	No year.	5,000.00						5,000.00	

St. Johnsbury, Vt.: Post office	No year.	8, 605. 24			307. 00	307. 00		8, 298. 24
St. Louis, Mo.—								
Customhouse	1927			55, 000. 00	54, 874. 00	54, 874. 00		126. 00
Federal office building	No year.			500, 000. 00				500, 000. 00
Post office	1926	9, 700. 00			8, 575. 00	8, 575. 00		1, 125. 00
St. Paul, Minn.: Post office, courthouse, and customhouse	No year.	8, 000. 00					8, 000. 00	
	1926	18, 371. 00			2, 970. 00	2, 970. 00		15, 401. 00
					2, 970. 00	2, 970. 00		
Saco, Me.: Post office	No year.	839. 40						839. 40
Salem, Ind.: Post office	No year.	5, 000. 00						5, 000. 00
Salem, Va.: Post office	No year.	3, 344. 15						3, 344. 15
Salisbury, Md.: Post office	No year.	834. 35			300. 80	300. 80		533. 55
Sandpoint, Idaho: Post office	No year.	69, 667. 98			6, 501. 00	6, 501. 00		63, 166. 98
Sandusky, Ohio: Post office	No year.	106, 648. 23		40, 000. 00	141, 792. 99	141, 792. 99		4, 855. 24
San Francisco, Calif.: Post office, courthouse, etc	No year.	10, 000. 00						10, 000. 00
San Luis Obispo, Calif.: Post office	No year.	20, 365. 61			11, 370. 93	11, 370. 93		8, 994. 68
San Pedro, Calif.: Post office and customhouse	No year.	60, 000. 00						60, 000. 00
Santa Fe, N. Mex.: Post office, etc	No year.	12, 138. 85						12, 138. 85
Saranac Lake, N. Y.: Post office	No year.	10, 891. 25			7, 934. 20	7, 934. 20		2, 957. 05
Savannah, Ga.: Post office	No year.	2, 500. 00					2, 500. 00	
Sayre, Pa.: Post office	No year.	80, 000. 00						80, 000. 00
Scranton, Pa.: Post office	No year.	5, 500. 00					5, 500. 00	
Shawnee, Okla.: Post office	No year.	10, 939. 51						10, 939. 51
Shelbyville, Ky.: Post office	No year.	49, 796. 25			1, 259. 00	1, 259. 00		48, 537. 25
Sitka, Alaska: Customhouse	No year.	200. 00						200. 00
Southbridge, Mass.: Post office	No year.	61, 815. 00						61, 815. 00
Spanish Fork, Utah: Post office	No year.	1, 184. 60						1, 184. 60
State College, Pa.: Post office	No year.	1, 180. 91			816. 48	816. 48	364. 43	
Steubenville, Ohio: Post office	No year.	4, 745. 27		10, 000. 00	5, 231. 96	5, 231. 96		9, 513. 31
Stuttgart, Ark.: Post office	No year.	4, 000. 00						4, 000. 00
Syracuse, N. Y.: Post office	No year.	549, 750. 00		250, 000. 00	31, 376. 11	31, 376. 11		768, 373. 89
Tacoma, Wash.: Post office, courthouse, and customhouse	No year.	2, 200. 00					2, 200. 00	
Tamaqua, Pa.: Post office	No year.	75, 000. 00						75, 000. 00
Tarentum, Pa.: Post office	No year.	49, 775. 00			65. 00	65. 00		49, 710. 00
Thibodaux, La.: Post office	No year.	7, 194. 59			4, 169. 41	4, 169. 41		3, 025. 18
Thomasville, N. C.: Post office	No year.	8, 181. 57			4, 338. 91	4, 338. 91		3, 842. 66
Tomah, Wis.: Post office	No year.	46, 850. 00						46, 850. 00
Topeka, Kans.: Post office and courthouse	No year.	2, 500. 00					2, 500. 00	
	1926	15, 305. 58	$5, 177. 89		*5, 177. 89*			20, 483. 47
					5, 177. 89			
Tullahoma, Tenn.: Post office	No year.	20, 690. 80			17, 389. 36	17, 389. 36		3, 301. 44
Utica, N. Y.—								
Post office, courthouse, and customhouse	No year.	180, 000. 00			50. 00	50. 00		179, 950. 00
Rent of buildings	No year.	15, 000. 00						15, 000. 00

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF SUPERVISING ARCHITECT—continued									
Public Buildings—Continued.									
Vernal, Utah: Post office	No year.	$2,431.40			$1,561.67	$1,561.67		$869.73	
Vineland, N. J.: Post office	No year.	21,802.65			14,938.77	14,938.77		6,863.88	
Vinton, Iowa: Post office	No year.	400.20						400.20	
Walden, N. Y.: Post office	No year.	27,973.40			19,294.80	19,294.80		8,678.60	
Waltham, Mass.: Post office	No year.	58,948.80						58,948.80	
Washington, Mo.: Post office	No year.	2,269.45					$2,269.45		
Washington Court House, Ohio: Post office	No year.	11,853.39			100.00	100.00		11,753.39	
Waterloo, N. Y.: Post office	No year.	996.81			159.00	159.00		837.81	
Water Valley, Miss.: Post office	No year.	775.51						775.51	
Waynesburg, Pa.: Post office	No year.	26,000.00						26,000.00	
West Point, Ga. (Lanett, Ala.): Post office	No year.	43,885.00						43,885.00	
Williamson, W. Va.: Post office	No year.	780.50		$95,000.00	13.15	13.15		95,767.35	
Wilmington, N. C.: Customhouse and appraisers' stores	No year.	74,311.80			2,270.00	2,270.00		72,041.80	
Wilmington, Ohio: Post office	No year.	74,974.49						74,974.49	
Wilson, N. C.: Post office	No year.	49,935.00		60,000.00	5.00	5.00		109,930.00	
Winchester, Ky.: Post office	No year.	20,000.00						20,000.00	
Winchester, Mass.: Post office	No year.	55,325.00			5,415.07	5,415.07		49,909.93	
Woodbury, N. J.: Post office	No year.	2,164.61			788.50	788.50		1,376.11	
Worcester, Mass.: Post office, etc	No year.	1,400.00						1,400.00	
Wyandotte, Mich.: Post office	No year.	74,958.25						74,958.25	
Yonkers, N. Y.: Post office	No year.	156,187.57		40,000.00	17,250.00	17,250.00		178,937.57	
Washington, D. C.—									
Agricultural Department buildings	No year.			1,925,000.00	300,000.00	300,000.00		1,625,000.00	
Archives Building	No year.			1,000,000.00				1,000,000.00	
Auditor's Building, fireproofing	1926	1,090.80			1,040.80	1,040.80		50.00	
Building, Interior Department offices	No year.	800.00						800.00	
Central heating, lighting, and power plant for public buildings	No year.	891,976.78						891,976.78	
Department of Commerce Building	No year.			600,000.00				600,000.00	

Departments of State, Justice, Commerce, and Labor Buildings	No year.	78, 922. 04						78, 922. 04	
Government Printing Office Building	No year.			100, 000. 00				100, 000. 00	
Internal Revenue Building	No year.			1, 700, 000. 00	7, 447. 47	7, 447. 47		1, 692, 552. 53	
Liberty Loan Building	No year.			250, 000. 00	62, 163. 00	62, 163. 00		187, 837. 00	
National Archives Building	No year.	2, 833. 68						2, 833. 68	
Plans for Memorial Amphitheater at Arlington, Va	No year.	1, 807. 34						1, 807. 34	
Plans for armory for National Guard, District of Columbia	No year.	205. 51						205. 51	
Treasury Building Annex	No year.	3, 639. 91						3, 639. 91	
Treasury Annex No. 2, repairs (transfer to State, War, and Navy Department Buildings, act May 21, 1920)	No year.	805. 63						805. 63	
Treasury Building, new roof, etc	No year.	55, 231. 63			7, 488. 32	7, 488. 32		47, 743. 31	
United States Supreme Court Building, site	No year.			1, 500, 000. 00				1, 500, 000. 00	
Total, sites, construction, and rent, post offices, customhouses, courthouses, etc		10, 339, 490. 36	$5, 177. 89	14, 059, 656. 00	7, 307, 473. 30	7, 312, 651. 19	222, 327. 76	16, 869, 345. 30	
Quarantine stations—									
Astoria, Oreg.: Quarantine station	No year.	3, 769. 32			3, 366. 70	3, 366. 70	402. 62		
Baltimore, Md.: Quarantine station	No year.	3, 000. 00			2, 586. 00	2, 586. 00	414. 00		
	1927			15, 000. 00	14, 835. 00	14, 835. 00		165. 00	
					17, 421. 00	17, 421. 00			
Boston, Mass.: Quarantine station	No year.	11, 408. 72			4, 926. 82	4, 926. 82		6, 481. 90	
	1927			8, 000. 00	5, 714. 00	5, 714. 00		2, 286. 00	
					10, 640. 82	10, 640. 82			
Cape Charles, Va.: Quarantine station	No year.	5, 675. 53					5, 675. 53		
Cape Fear, N. C.: Quarantine station	No year.	500. 00						500. 00	
	1927			8, 000. 00	7, 820. 00	7, 820. 00		180. 00	
					7, 820. 00	7, 820. 00			
Charleston, S. C.: Quarantine station	1927			18, 000. 00	9, 872. 00	9, 872. 00	3, 000. 00	5, 128. 00	
Columbia River quarantine station	No year.	1, 309. 62					1, 309. 62		
Galveston, Tex.: Quarantine station	No year.	1, 965. 00			1, 579. 82	1, 579. 82		385. 18	
Gulf, Miss.: Quarantine station	No year.	3, 308. 27						3, 308. 27	
Marcus Hook, Pa.: Quarantine station	No year.	1, 512. 97						1, 512. 97	
	1927			18, 500. 00	11, 949. 60	11, 949. 60		6, 550. 40	
					11, 949. 60	11, 949. 60			

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
		On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
OFFICE OF SUPERVISING ARCHITECT—continued									
Public Buildings—Continued.									
Quarantine stations—Con.									
Mobile, Ala.: Quarantine station	No year.	$151,094.81		$100,000.00	$226,922.16	$212,899.46		$24,172.65	$14,022.70
New Orleans, La.: Quarantine station	No year.	8,725.03		30,000.00	30,000.00	30,000.00		8,725.03	
	1927			2,000.00	1,841.00	1,841.00		159.00	
					31,841.00	31,841.00			
New York, N. Y.: Quarantine station	No year.	2,303.50		12,500.00	261.90	261.90		14,541.60	
	1927			7,540.00	4,880.45	4,880.45		2,659.55	
	1926	63.97						63.97	
					5,142.35	5,142.35			
Port Townsend, Wash.: Quarantine station	No year.	8,448.80						8,448.80	
	1927			2,500.00				2,500.00	
Reedy Island, Delaware River, quarantine station	No year.	1,902.87						1,902.87	
San Francisco, Calif.: Quarantine station	No year.	11,135.61						11,135.61	
	1926	8.95						8.95	
San Juan, P. R.: Quarantine station	No year.	3,500.00						3,500.00	
Savannah, Ga.: Quarantine station	No year.	3,950.00						3,950.00	
Tampa Bay, Fla.: Quarantine station	No year.	3,000.00						3,000.00	
Texas: Quarantine stations	No year.	90,071.00			17,820.00	17,820.00		72,251.00	
Total, sites and construction, quarantine stations		316,653.97		222,040.00	344,375.45	330,352.75	$10,801.77	183,516.75	14,022.70
Marine hospitals—									
Baltimore, Md.: Marine hospital	No year.	3,881.12			*315.00*	*315.00*		4,196.12	
	1926	25,457.31	$315.00		15,993.00	16,308.00		9,464.31	
					15,678.00	15,993.00			
Boston, Mass.: Marine hospital	1926	68.00						68.00	
Cairo, Ill.: Marine hospital	No year.	14,871.00						14,871.00	

Carville, La.: National leper home	No year.	22. 15	400. 00		*399. 06*	. 94	421. 21		
Carville, La.: Marine hospital	No year.	1, 037. 54	569. 31		634. 73	1, 204. 04		402. 81	
	1927			32, 500. 00	15, 957. 52	9, 573. 26		16, 542. 48	6, 384. 26
	1926	279. 25	24. 52		254. 66	176. 05		24. 59	103. 13
					16, 846. 91	10, 953. 35			
Chicago, Ill.: Marine hospital	No year.	71, 706. 80		130, 000. 00	9, 199. 80	9, 199. 80	706. 80	191, 800. 20	
Detroit, Mich.: Marine hospital	No year.	10, 613. 00		250, 000. 00	595. 00	595. 00		260, 018. 00	
Key West, Fla.: Marine hospital	No year.	1, 080. 00						1, 080. 00	
Louisville, Ky.: Marine hospital	No year.	7, 672. 81						7, 672. 81	
Mobile, Ala.: Marine hospital	No year.	4, 593. 37					243. 35	4, 350. 02	
New Orleans, La.: Marine hospital	No year.	9, 034. 19			518. 69	518. 69		8, 515. 50	
	1927			8, 000. 00	5, 789. 00	5, 789. 00		2, 211. 00	
	1926	1, 624. 00	115. 30		250. 00	365. 30		1, 374. 00	
					6, 557. 69	6, 672. 99			
New York, N. Y.: Marine hospital	No year.	14, 132. 57						14, 132. 57	
	1927			5, 700. 00	1, 911. 38	1, 911. 38		3, 788. 62	
Philadelphia, Pa.: Marine hospital	No year.	16, 357. 36						16, 357. 36	
Portland, Me.: Marine hospital	1926	1, 105. 00			646. 46	646. 46		458. 54	
Port Townsend, Wash.: Marine hospital	No year.	840. 75						840. 75	
San Francisco, Calif.: Marine hospital	No year.	37, 091. 25			31, 877. 85	31, 877. 85		5, 213. 40	
	1927			2, 000. 00	1, 920. 00	1, 920. 00		80. 00	
					33, 797. 85	33, 797. 85			
Savannah, Ga.: Marine hospital	No year.	10, 377. 71		8, 000. 00	255. 10	255. 10	. 68	18, 081. 93	
St. Louis, Mo.: Marine hospital	No year.	3, 760. 00			2, 815. 00	2, 815. 00		945. 00	
Special fund— Cleveland, Ohio: Marine hospital (new)	No year.	654, 025. 00			91, 991. 82	91, 991. 82		562, 033. 18	
Total, sites and construction, marine hospitals		889, 590. 18	1, 424. 13	436, 200. 00	179, 895. 95	174, 832. 69	1, 372. 04	1, 144, 522. 19	6, 487. 39
Veterans' hospitals— Hospital facilities, etc., for war patients	No year.	34, 324. 34	34, 778. 40		22, 731. 94	46, 023. 20		11, 592. 40	11, 487. 14
Chicago, Ill.: Broadview hospital	No year.	7, 738. 86						7, 738. 86	
Oteen, N. C.: Public Health Hospital No. 60	No year.	3, 044. 19					3, 044. 19		
Palo Alto, Calif.: Public Health Hospital No. 24	No year.	162. 41					162. 41		

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
OFFICE OF SUPERVISING ARCHITECT—continued									
Public buildings—Continued.									
Veterans' hospitals—Con.									
Perryville, Md.: Public Health Hospital No. 42	No year.	$422.20					$422.20		
West Roxbury, Mass.: Public Health Hospital No. 44	No year.	26,594.68					26,594.68		
Total, sites, construction, etc., veterans' hospitals		72,286.68	$34,778.40		$22,731.91	$46,023.20	30,223.48	$19,331.26	$11,487.14
Repairs, equipment, etc.—									
Additional lock-box equipment for public buildings	1926	2,439.60	9,183.41		2,000.00	11,091.08		439.60	92.33
Appraisal and sale of marine hospital reservation, Cleveland, Ohio	No year.	575.00						575.00	
General expenses of public buildings	1927			$1,285,490.00	835,648.84	811,726.74		449,841.16	23,922.10
	1926	53,191.38	12,460.00		7,187.79	19,088.91		46,003.59	558.88
	1925	36,376.84	207.84		*36.66*	171.18	36,413.50		
	Certified claims.			7.92	7.92	7.92			
					842,807.89	830,994.75			
Mechanical equipment for public buildings	1927			[47] 556,700.00 [48]	513,641.29	448,965.98		43,058.71	64,675.31
	1926–27								
	1926	64,686.90	49,281.66		62,290.09	108,740.82		2,396.81	2,830.93
	1925	34,054.04	3,424.87		*2,040.00*	1,384.87	36,094.04		
	Certified claims.			4.63	4.63	4.63			
					573,896.01	559,096.30			
Rent of temporary quarters, public buildings	1927			175,000.00	20,000.00	11,611.43		155,000.00	8,388.57
Repairs and preservation of public buildings	1927			930,000.00	832,329.66	782,330.41		97,670.34	49,999.25
	1926	148,609.00	20,795.92		141,714.63	155,489.08		6,894.37	7,021.47
	1925	7,320.84	13,309.98		*12,078.06*	1,231.92	19,398.90		
	Certified claims.			196.60	196.60	196.60			
					962,162.83	939,248.01			

Reimbursement to contributors to opening, etc., of Bishop Street adjoining former Federal building site, Honolulu, Hawaii	No year.	1,098.00						1,098.00	
Remodeling and enlarging public buildings	1927			600,000.00	553,671.11	540,768.36		46,328.89	12,902.75
	1926	289,867.81	42,893.63		288,470.74	331,095.65		1,397.07	268.72
	1925	396.26					396.26		
					842,141.85	871,864.01			
Vaults and safes for public buildings	1927			100,000.00	69,148.90	46,493.67		30,851.10	22,655.23
	1926	26,885.60	10,130.19		26,726.86	36,568.62		158.74	288.43
	1925	1,589.98	821.15		*770.55*	50.60	2,360.53		
	Certified claims.			3.00	3.00	3.00			
					95,108.21	83,115.89			
Total, repairs, equipment, etc., public buildings		667,091.25	162,508.65	3,647,402.15	3,338,116.79	3,307,021.47	94,663.23	881,713.38	193,603.97
Operating expenses—									
Salaries, Office of Supervising Architect	1927			371,720.00	335,000.00	333,852.69		36,720.00	1,147.31
	1926	1,840.15	14.76		*14.76*			1,854.91	
	1925	4,745.35			4.71	4.71	4,740.64		
					334,989.95	333,857.40			
Furniture and repairs of same for public buildings	1927			775,000.00	652,868.97	572,291.31		122,131.03	80,577.66
	1926	83,861.52	42,810.30		73,147.08	111,796.27		10,714.44	4,161.11
	1925	8,763.93	4,598.25		*3,402.71*	1,195.54	12,166.64		
	1924				*36.50*	*36.50*	36.50		
	Certified claims.			82.73	82.73	82.73			
					722,659.57	685,329.35			
Lands and other property of the United States	1927			2,550.00	1,654.46	1,654.46		895.54	
	1926	26.58						26.58	
	1925	50.00					50.00		
					1,654.46	1,654.46			
Operating force for public buildings	1927			6,500,000.00	6,487,403.91	6,476,676.49		12,596.09	10,727.42
	1926	[6] 170.79	15,945.27		*10,894.00*	4,844.77		11,064.79	206.50
	1925	[6] 16,391.53	15.00		620.45	635.45	15,771.08		
	1924				*26.08*	*26.08*	26.08		
	Certified claims.			5.36	5.36	5.36			
					6,477,109.64	6,482,135.99			

[6] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 406.
[47] Transferred from 1926–27 account.
[48] See note 47.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF SUPERVISING ARCHITECT—continued									
Public Buildings—Continued.									
Operating expenses—Contd.									
Operating supplies for public buildings	1927			$3,011,500.00	$2,684,672.17	$2,551,870.92		$326,827.83	$132,801.25
	1926	$446,336.32	$99,019.46		209,684.70	294,117.16		236,651.62	14,587.00
	1925	228,176.94	1,766.39		844.38	2,610.77	$227,332.56		
	1924	27,000.00			1,246.83	1,246.83	25,753.17		
	Certified claims.			366.46	366.46	366.46			
					2,896,814.54	2,850,212.14			
Outside professional services	1927			150,000.00	10,000.00	1,442.09		140,000.00	8,557.91
Relief of contractors, etc., for public buildings under Treasury Department	No year.	8,719.80	16,250.65		8,000.00	15,214.97		719.80	9,035.68
Total operating expenses, public buildings		826,082.91	180,420.08	10,811,224.55	10,451,228.16	10,369,846.40	285,876.67	900,202.63	261,801.84
Total, public buildings		13,111,195.35	384,309.15	29,176,522.70	21,643,821.59	21,540,727.70	645,264.95	19,998,631.51	487,403.04
TREASURY, MISCELLANEOUS									
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		1,659.86	993.86	993.86		1,264.55	
National security and defense, Treasury Department [49]	1919				*171.66*	*171.66*		([49])	
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 Blanks & 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 P. 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, Tex	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			

Gertie Foss, widow of Olaf Foss	No year.	1, 170. 00						1, 170. 00
Estate of J. A. Galloway	No year.			2, 040. 00	2, 040. 00	2, 040. 00		
Letitia W. Garrison	No year.	375. 00						375. 00
Estate of James H. Graham	No year.	664. 13			664. 13	664. 13		
R. W. Hilderbrand	No year.			1, 361. 35	1, 361. 35	1, 361. 35		
Helene M. Hubrich	No year.			546. 00	546. 00	546. 00		
F. T. E. Kallum	No year.	99. 15			99. 15	99. 15		
Maurice E. Kinsey	No year.			5, 000. 00	5, 000. 00	5, 000. 0		
Estate of Frank W. Knight	No year.	1, 500. 00						1, 500. 00
Harry McNeil	No year.	1, 000. 00			1, 000. 00	1, 000. 00		
Nebraska Buick Co	No year.			258. 00	258. 00	258. 00		
Hewson L. Peeke	No year.	100. 00			100. 00	100. 00		
T. Luther Pinder	No year.	8, 000. 00			8, 000. 00	8, 000. 00		
John Plumlee, administrator of estate of G. W. Plumlee	No year.	1, 275. 00			1, 275. 00	1, 275. 00		
Lillie B. Randell	No year.	975. 00						975. 00
Katherin Rorison	No year.	5, 000. 00			5, 000. 00	5, 000. 00		
Robert Spaugh	No year.	750. 00						750. 00
Widow of W. J. S. Stewart	No year.	1, 200. 00			1, 200. 00	1, 200. 00		
M. Tillery and Mrs. V. D. Tillery	No year.			1, 646. 57	1, 646. 57	1, 646. 57		
J. H. Toulouse	No year.	631. 20			631. 20	631. 20		
Ruth J. Walling	No year.			5, 000. 00	5, 000. 00	5, 000. 00		
Johanna B. Weinberg	No year.			4, 008. 80	4, 008. 80	4, 008. 80		
Mark J. White	No year.			163. 75	163. 75	163. 75		
To promote the education of the blind [50]	1927			40, 000. 00	40, 000. 00	40, 000. 00		
Increase of compensation, Treasury Department	1924				*38. 88*	*38. 88*	38. 88	
	Certified claims.			76. 93	76. 93	76. 93		
					38. 05	38. 05		
Permanent and indefinite: Increase of compensation, Treasury Department	1922			93. 33	93. 33	93. 33		
	1921				*4. 65*	*4. 65*	4. 65	
	1920				*20. 00*	*20. 00*	20. 00	
					68. 68	68. 68		
To promote the education of the blind, interest [51]	No year.			10, 000. 00	10, 000. 00	10, 000. 00		
Trust funds— Trust-fund interest for support of free schools in South Carolina	No year.	1, 489. 64						1, 489. 64
To promote the education of the blind, principal	No year.	250, 000. 00						250, 000. 00
Outstanding liabilities	No year.	5, 747, 566. 24			*262, 454. 78*	*262, 454. 78*	1, 690. 52	6, 008, 330. 50
Spanish indemnity, interest	No year.	6, 452. 06						6, 452. 06
Spanish indemnity, principal	No year.	2, 778. 25						2, 778. 25
Special deposit accounts			12, 316, 884. 14			625, 752. 47		11, 691, 131. 67
		6, 096, 058. 79						
Less repayments to "National security and defense" returned to the principal account		171. 66						
Total, Treasury, miscellaneous		6, 095, 887. 13	12, 316, 884. 14	614, 384. 07	368, 997. 58	994, 750. 05	1, 754. 05	6, 339, 519. 57	11, 691, 131. 67

[49] See p. 97 for "National security and defense" statement.

[50] See interest account following.

[51] See note 50.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926 — On books of Treasury	Funds available in 1927: Balances June 30, 1926 — To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
SPECIAL ACCOUNTS [52]									
Purchase of obligations of foreign governments	No year.	$38,591,629.05						$38,591,629.05	
Permanent and indefinite: Premium on the public debt	No year.			$7,111,244.28	$7,111,244.28	$7,111,244.28			
Subscription to capital stock, Federal intermediate credit banks	No year.			1,000,000.00	1,000,000.00	1,000,000.00			
Total, Special Accounts		38,591,629.05		8,111,244.28	8,111,244.28	8,111,244.28		38,591,629.05	
Total, Treasury Department		105,391,022.60	$30,530,197.68	366,295,927.65	288,909,184.37	284,806,060.63	$5,409,413.75	177,368,352.13	$34,633,321.42
SUMMARY									
General expenditures: Treasury Department, exclusive of customs and internal-revenue refunds		74,505,566.89	19,575,556.53	163,378,344.82	152,038,117.35	151,505,080.20	5,135,052.37	80,710,741.99	20,108,593.68
Refunds of receipts: Customs		11,755.28	1,455,746.98	20,798,546.33	20,800,870.25	20,293,422.78	8.00	9,423.36	1,963,194.45
Internal revenue		30,873,700.43	9,498,894.17	182,119,036.50	116,070,196.77	113,007,557.65	274,353.38	96,648,186.78	12,561,533.29
Total, Treasury Department		105,391,022.60	30,530,197.68	366,295,927.65	288,909,184.37	284,806,060.63	5,409,413.75	177,368,352.13	34,633,321.42
WAR DEPARTMENT									
Military Activities									
OFFICE OF SECRETARY OF WAR									
Salaries, Office of Secretary of War	1927			220,807.00	220,790.26	220,568.78		16.74	221.48
	1925–26	2,062.18	845.74		*915.63*	*69.89*		2,977.81	
	1925	5,472.92			*77.82*	*77.82*	5,550.74		
					219,796.81	220,421.07			
Additional employees, War Department	1919				*2.33*	*2.33*	2.33		
	1918				*2.00*	*2.00*	2.00		
					4.33	*4.33*			
Administrative expenses, World War adjusted compensation act, War Department	1924–27	[1] 231,040.00			201,065.19	198,731.17		29,974.81	2,334.02
	1924–26	[2]	10,104.92		[2] *9,227.62*	877.30		434.55	
	1924–25	4.89			*11.76*	*11.76*		16.65	
					191,825.81	199,596.71			

Contingent expenses, War Department	1927			[3] 100, 431. 00	89, 700. 88	73, 369. 30		10, 730. 12	16, 331. 58
	1926	24, 250. 33	6, 631. 60		18, 301. 98	24, 933. 58		5, 948. 35	
	1925	13, 217. 22					13, 217. 22		
	Certified claims.			2. 50	2. 50	2. 50			
					108, 005. 36	98, 305. 38			
Postage to Postal Union countries	1927			250. 00	240. 00	240. 00		10. 00	
	1926	10. 00						10. 00	
	1925	15. 00					15. 00		
					240. 00	240. 00			
Printing and binding, War Department	1927			590, 000. 00	317, 517. 16	274, 957. 44		272, 482. 84	42, 559. 72
	1926	292, 703. 76	37, 590. 93		199, 363. 72	193, 821. 97		93, 340. 04	43, 132. 68
	1925	72, 954. 87	28, 021. 15		14, 505. 35	42, 526. 50	8, 449. 52	50, 000. 00	
	Certified claims.			2, 982. 28	2, 982. 28	2, 982. 28			
					534, 368. 51	514, 288. 19			
Stationery, War Department	1927			67, 000. 00	45, 809. 74	43, 559. 53		21, 190. 26	2, 250. 21
	1926	23, 693. 77	3, 894. 82		11, 585. 93	15, 480. 75		12, 107. 84	
	1925	14, 743. 23					14, 743. 23		
					57, 395. 67	59, 040. 28			
Contingencies of the Army	1927			12, 410. 00	5, 195. 76	5, 195. 76		7, 214. 24	
	1926	14, 773. 67			948. 12	948. 12		13, 825. 55	
	1925	[4] 22, 974. 46			*2. 25*	*2. 25*	22, 976. 71		
	1923				*6. 50*	*6. 50*	6. 50		
	1920				*80. 74*	*80. 74*	80. 74		
		717, 916. 30			6, 054. 39	6, 054. 39			
Less repayments transferred per footnote		8, 793. 07							
Total, Office of Secretary of War		709, 123. 23	87, 089. 16	993, 882. 78	1, 117, 682. 22	1, 097, 941. 69	65, 043. 99	520, 279. 80	106, 829. 69
GENERAL STAFF CORPS									
Salaries, Office of Chief of Staff	1927			216, 875. 00	212, 037. 24	212, 037. 24		4, 837. 76	
	1926	2, 214. 83			*126. 44*	*126. 44*		2, 341. 27	
	1925	2, 777. 21			*112. 62*	*112. 62*	2, 889. 83		
					211, 798. 18	211, 798. 18			
Contingencies, Military Intelligence Division, General Staff Corps	1927			61, 520. 00	51, 556. 07	51, 556. 07		9, 963. 93	
	1926	[4] 9, 857. 23			9, 605. 93	9, 605. 93		251. 30	
	1925	[4] 5, 506. 41			1. 46	1. 46	5, 504. 95		
	1923				*. 35*	*. 35*	. 35		
	1921				*747. 07*	*747. 07*	747. 07		
					60, 416. 04	60, 416. 04			
Total, General Staff Corps		20, 355. 68		278, 395. 00	272, 214. 22	272, 214. 22	9, 142. 20	17, 394. 26	

[2] Heretofore not included under Treasury Department totals.

[1] Transferred from 1924–1926 account.

[2] Balance of $225,073.46 and $8,793.07 repayments transferred as follows: $231,040 to 1924–1927 account and $2,826.53 to "Civil service retirement and disability fund," p. 406.

[3] Includes $6,931 transferred from accounts as follows:

Salaries, Office of Chief of Finance, 1927	$539.00
Salaries, Office of Chief of Ordnance, 1927	602.16
Salaries, Office of Quartermaster General, 1927	5,789.84

[4] Exclusive of amount 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1926			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
ADJUTANT GENERAL'S DEPARTMENT									
Salaries, Adjutant General's Office	1927			$1,392,620.00	$1,369,240.23	$1,365,965.14		$23,379.77	$3,275.09
	1926	$169.21	$291.16		*1,585.64*	*1,294.48*		1,754.85	
	1925	79,333.21			*7,650.27*	*7,650.27*	$6,983.48	80,000.00	
					1,360,004.32	1,357,020.39			
Contingencies, headquarters of military departments, etc	1927			4,500.00	3,569.80	3,569.80		930.20	
	1926	796.68			706.21	706.21		90.47	
	1925	38.05			*61.60*	*61.60*	99.65		
					4,214.41	4,214.41			
Completion of roster of Union and Confederate armies	1927			70,000.00	68,092.22	67,863.21		1,907.78	229.01
Military post exchanges	1927			83,800.00	66,537.40	66,537.40		17,262.60	
	1926	[4] 16,479.37			14,969.54	14,969.54		1,509.83	
	1925	[4] 2,069.81			492.60	492.60	1,577.21		
	1924			116.17	100.14	100.14	16.03		
	1923 and prior.			1.87	*59.93*	*59.93*	61.80		
					82,039.75	82,039.75			
Registration and selection for military service	1919				*34.50*	*34.50*	34.50		
	Certified claims.	389.39		1,145.04	1,145.04	1,145.04		389.39	
					1,110.54	1,110.54			
Registration and selection for military service, Act June 15, 1917	1917–18				*213.00*	*213.00*	213.00		
Vocational training of soldiers	1922				*115.39*	*115.39*	115.39		
Army War College	1927			68,390.00	66,387.41	66,387.41		2,002.59	
	1926	2,359.62			552.70	552.70		1,806.92	
	1925	2,299.07			*24.87*	*24.87*	2,323.94		
					66,915.24	66,915.24			
Command and General Staff School, Fort Leavenworth, Kans	1927			40,599.00	36,890.08	36,890.08		3,708.92	
	1926	1,334.78			614.08	614.08		720.70	
	1925	250.69					250.69		
					37,504.16	37,504.16			

General service schools, Fort Leavenworth, Kans	1923			1. 17	1. 17	1. 17			
Total, Adjutant General's Department		105, 519. 88	291. 16	1, 661, 173. 25	1, 619, 553. 42	1, 616, 340. 48	11, 675. 69	135, 464. 02	3, 504. 10
OFFICE OF THE INSPECTOR GENERAL									
Salaries, Office of Inspector General	1927			25, 180. 00	25, 091. 33	24, 974. 10		88. 67	117. 23
	1926	37. 62	192. 97		*198. 95*	*5. 98*		236. 57	
	1925	995. 65			*25. 59*	*25. 59*	1, 021. 24		
Total, Office of the Inspector General		1, 033. 27	192. 97	25, 180. 00	24, 866. 79	24, 942. 53	1, 021. 24	325. 24	117. 23
OFFICE OF THE JUDGE ADVOCATE GENERAL									
Salaries, Office of Judge Advocate General, U. S. Army	1927			62, 820. 00	61, 638. 96	61, 218. 76		1, 181. 04	420. 20
	1926	4, 484. 12	498. 46		*626. 21*	*127. 75*		5, 110. 33	
	1925	1, 493. 87			*38. 28*	*38. 28*	1, 532. 15		
					60, 974. 47	61, 052. 73			
Special services, Office of Judge Advocate General, U. S. Army	1927			25, 000. 00	19, 873. 25	19, 873. 25		5, 126. 75	
	1926	13, 338. 62			*150. 15*	*150. 15*		13, 488. 77	
	1924–25	22, 150. 44			*639. 68*	*639. 68*	22, 790. 12		
					19, 083. 42	19, 083. 42			
Total, Office of the Judge Advocate General		41, 467. 05	498. 46	87, 820. 00	80, 057. 89	80, 136. 15	24, 322. 27	24, 906. 89	420. 20
ARMY ACCOUNT OF ADVANCES									
Permanent working fund—Army account of advances [5]	No year.	[6] 7, 948, 777. 92	6, 381, 373. 84	[9] 1, 232, 932. 41	3, 521, 327. 75	2, 009, 070. 56		[6] 10, 237, 173. 26	7, 893, 631. 03
SPECIAL DEPOSITS									
Special deposit accounts			4, 351, 536. 44			1, 723, 856. 61			2, 627, 679. 83
FINANCE DEPARTMENT									
Salaries, Office of Chief of Finance	1927			[7] 350, 281. 00	345, 419. 27	344, 524. 50		4, 861. 73	894. 77
	1926	[4] 1, 622. 89	917. 13		*917. 13*			2, 540. 02	
	1925	6, 172. 64			*162. 30*	*162. 30*	6, 334. 94		
					344, 339. 84	344, 362. 20			
Increase of compensation, War Department	1923				*30. 05*	*30. 05*	30. 05		

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 406.
[5] This account 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 represent the unadjusted disbursements on a warrants-issued basis and affect the total balances, War Department.
[6] Debit balance.
[7] Exclusive of $539 transferred to "Contingent expenses, War Department, 1927."
[9] Repay warrants credited direct to this account.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
MILITARY ACTIVITIES—Continued									
FINANCE DEPARTMENT—continued									
Finance Service	1927			$1,120,000.00	$1,065,485.90	$1,065,485.90		$54,514.10	
	1926	[4] $129,354.43			7,428.08	7,428.08		121,926.35	
	1925	[4] 212,814.41			4.10	4.10	$12,810.31	200,000.00	
	1924				*164.02*	*164.02*	164.02		
	1923				*1.00*	*1.00*	1.00		
					1,072,753.06	1,072,753.06			
Pay of the Army	1927			120,580,598.00	118,155,888.09	118,155,888.09		2,424,709.91	
	1926	3,652,132.75			3,530,860.78	3,530,860.78		121,271.97	
	1925	[4] 460,658.63			*33,011.29*	*33,011.29*	298,627.92	195,042.00	
	1924	21,000.00		1,795.72	6,732.26	6,732.26	16,063.46		
	1923			315.87	*16,200.18*	*16,200.18*	16,516.05		
	1922				*3,212.11*	*3,212.11*	3,212.11		
	Certified claims.			31,326.85	31,326.85	31,326.85			
					121,672,384.40	121,672,384.40			
Pay, etc., of the Army	1921				*1,995.69*	*1,995.69*	1,995.69		
	1920				*3,527.75*	*3,527.75*	3,527.75		
	1919				*11,998.64*	*11,998.64*	11,998.64		
	1918				*15,760.64*	*15,760.64*	15,760.64		
	1917 and prior.				*399.72*	*399.72*	399.72		
	Certified claims.	1,298.55		354,980.52	354,330.54	354,330.54		1,948.53	
					320,648.10	320,648.10			
Pay, etc., of the Army, act June 15, 1917	1917–18				*316.67*	*316.67*	316.67		
Pay, etc., of the Army, War with Spain	Certified claims.			274.11	274.11	274.11			
Arrears of pay, bounty, etc.	Certified claims.			125.00	125.00	125.00			
Mileage of the Army	1927			800,000.00	575,674.77	575,674.77		224,325.23	
	1926	234,067.23			99,990.95	99,990.95		134,076.28	
	1925	180,338.88			5,692.14	5,692.14	109,646.74	65,000.00	
	Certified claims.			256.72	256.72	256.72			
					681,614.58	681,614.58			
Mileage to officers and contract surgeons	1922				*5.75*	*5.75*	5.75		
	1920				*45.40*	*45.40*	45.40		
	1919				*135.30*	*135.30*	135.30		
	1918				*.77*	*.77*	.77		
	Certified claims.			871.89	871.89	871.89			
					684.67	684.67			

Apprehension of deserters, etc.	1927			160,000.00	147,930.05	147,930.05		12,069.95	
Expenses of courts-martial	1927			70,000.00	52,221.95	52,221.95		17,778.05	
Claims of officers, enlisted men, and nurses of the Army for destruction of private property	No year.	9,086.31		50,000.00	30,969.61	30,969.61		28,116.70	
Claims for damages to and loss of private property	No year.	36,856.48		25,000.00	11,802.90	11,802.90		50,053.58	
Claims for damages, act Dec. 28, 1922, War Department	No year.	927.47		376.05	1,188.45	1,188.45		115.07	
Settlement of claims of foreign Governments and their nationals	1923	2,238,075.92			20,789.79	20,789.79	2,217,286.13		
Permanent and indefinite:									
Claims of officers and men of the Army for destruction of private property	No year.			394.08	394.08	394.08			
Extra pay, Regular Army, War with Spain	No year.			92.40	92.40	92.40			
Extra pay to volunteers, War with Spain	No year.			994.99	994.99	994.99			
Increase of compensation, War Department, proper	Certified claims.			97.66	97.66	97.66			
Increase of compensation, War Department	1920				*9.27*	*9.27*	9.27		
	1918				*4.00*	*4.00*	4.00		
	Certified claims.			8.86	8.86	8.86			
					4.41	*4.41*			
Increase of compensation, Military Establishment	1922				*1.34*	*1.34*	1.34		
	1921				*17.42*	*17.42*	17.42		
	Certified claims.	94.43		20,413.64	20,173.74	20,173.74		334.33	
					20,154.98	20,154.98			
Refunding moneys erroneously received and covered into the Treasury	No year.			5.40	5.40	5.40			
Trust funds—									
Army allotments (transfer to Veterans' Bureau, act Oct. 6, 1917) [8]	No year.	19,468,099.51	$22,870.22		*109,141.05*	*105,249.95*		19,577,240.56	$18,979.12
Pay of the Army, deposit fund	No year.	1,752,988.06		980,165.42	1,566,018.51	1,566,018.51		1,167,134.97	
Total, Finance Department		28,405,588.59	23,787.35	124,548,374.18	125,835,992.35	125,839,905.81	2,714,911.09	24,403,059.33	19,873.89
QUARTERMASTER CORPS									
Salaries, Office of Quartermaster General	1927			[9] 567,630.16	559,040.13	558,807.27		8,590.03	232.86
	1926	[4] 18,369.75	954.50		*954.50*			19,324.25	
	1925	3,762.72			*525.62*	*525.62*	4,288.34		
					557,560.01	558,281.65			

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 406.
[8] Represents allotments of Army pay under war risk insurance act.
[9] Exclusive of $5,789.84 transferred to "Contingent expenses, War Department, 1927."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
MILITARY ACTIVITIES—Continued									
QUARTERMASTER CORPS—continued									
Army transportation	1927–28			$1,000,000.00	$29,098.48	$29,098.48		$970,901.52	
	1927	[10] $225,000.00		12,496,230.00	9,469,229.11	9,469,229.11		3,252,000.89	
	1926–27	[4] 2,024,731.82			1,612,355.42	1,612,355.42		412,376.40	
	1926	[11] 4,602,011.51			3,418,423.59	3,418,423.59		1,183,587.92	
	1925	[4] 2,732,428.80			44,534.57	44,534.57	$687,894.23	2,000,000.00	
	1924				*27,646.47*	*27,646.47*	27,646.47		
	1923				*2,761.17*	*2,761.17*	2,761.17		
	1922				*5,723.64*	*5,723.64*	5,723.64		
	Certified claims.	109.44		11,768.94	11,878.38	11,878.38			
					14,549,388.27	14,549,388.27			
Barracks and quarters	1927	[12] 431,130.00		3,329,812.00	3,272,017.94	3,272,017.94		488,924.06	
	1926	[13] 509,096.22			486,243.50	486,243.50		22,852.72	
	1925	[4] 57,189.94			1,629.49	1,629.49	20,560.45	35,000.00	
	1924			96.00	95.25	95.25	.75		
	1923				*.60*	*.60*	.60		
	1921 and prior.			361.94	*657.72*	*657.72*	1,019.66		
	Certified claims.			3,622.11	3,622.11	3,622.11			
					3,762,949.97	3,762,949.97			
Barracks and quarters, act Feb. 28, 1920		150,670.42					71,105.27	79,565.15	
Barracks and quarters, Philippine Islands	No year.	156,417.80		220,000.00	213,976.67	213,976.67		162,441.13	
Barracks and quarters, seacoast defenses	No year.				*17.37*	*17.37*	17.37		
Clothing and equipage	1927–28			60,000.00	18,808.85	18,808.85		41,191.15	
	1927			6,501,916.00	5,654,181.18	5,654,181.18		847,734.82	
	1926	[4] 766,189.43			670,018.66	670,018.66		96,170.77	
	1925	[4] 85,851.25			261.51	261.51	[5] 40,589.74	45,000.00	
	1924			6.40	*129.12*	*129.12*	135.52		
	1923				*35.31*	*35.31*	35.31		
	1922			18.50	*37.17*	*37.17*	55.67		
	Certified claims.			433.33	433.33	433.33			
					6,343,501.93	6,343,501.93			
Clothing and camp and garrison equipage	Certified claims.			26.00	26.00	26.00			
General appropriations, Quartermaster Corps	1921				*15,215.88*	*15,215.88*	15,215.88		
	1920			2.00	*1,878.47*	*1,878.47*	1,880.47		
	1919			533.75	*63,032.57*	*63,032.57*	63,566.32		
	Certified claims.	406.45		41,730.02	41,397.65	41,397.65		738.82	
					38,729.27	***38,729.27***			

General appropriations, Quartermaster Corps, act Feb. 28, 1920		1, 886, 522. 46			500. 00	500. 00	133, 323. 49	1, 752, 698. 97	
Horses for Cavalry, Artillery, Engineers, etc	1927	[14] 600, 000. 00		450, 165. 00	999, 003. 08	999, 003. 08		51, 161. 92	
	1926	[4] 26, 678. 88			14, 643. 90	14, 643. 90		12, 034. 98	
	1925	[4] 960. 23			*260. 77*	*260. 77*	1, 221. 00		
	1924				*243. 53*	*243. 53*	243. 53		
	1921				*47. 00*	*47. 00*	47. 00		
	Certified claims.			30. 24	30. 24	30. 24			
					1, 013, 125. 92	1, 013, 125. 92			
Incidental expenses of the Army	1927			[15] 3, 917, 850. 00	3, 407, 181. 72	3, 407, 181. 72		510, 668. 28	
	1926	[4] 237, 654. 42			127, 797. 86	127, 797. 86		109, 856. 56	
	1925	[16] 317, 181. 40			*1, 509. 56*	*1, 509. 56*	43, 690. 96	275, 000. 00	
	1924				*678. 11*	*678. 11*	678. 11		
	1923			3. 31	*63. 60*	*63. 60*	66. 91		
	1922				*104. 35*	*104. 35*	104. 35		
	Certified claims.			9. 60	9. 60	9. 60			
					3, 532, 633. 56	3, 532, 633. 56			
Incidental expenses of the Army (transfer to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926	1927			[17] 11, 750. 00	10, 714. 99	10, 017. 95		1, 035. 01	$697. 04
Act. Feb. 27, 1925	1926	[4] 1, 495. 33	$765. 69		1, 120. 68	1, 886. 37		374. 65	
Act May 28, 1924	1925	[18] 119. 10			119. 10	119. 10			
Act May 21, 1920	Certified claims.			26. 76	26. 76	26. 76			
Incidental expenses, Quartermaster Corps	Certified claims.			6. 65	6. 65	6. 65			
Inland and port storage and shipping facilities	No year.	[19] 215, 291. 59			16, 227. 02	16, 227. 02		199, 064. 57	
	1918–19				*14. 98*	*14. 98*	14. 98		
					16, 212. 04	16, 212. 04			
National security and defense, War Department [20]	1919				*100. 00*	*100. 00*		([20])	
Regular supplies of the Army	1927–28			2, 500, 000. 00	422, 685. 70	422, 685. 70		2, 077, 314. 30	
	1927			8, 464, 391. 00	7, 265, 487. 19	7, 265, 487. 19		1, 198, 903. 81	
	1926–27	[4] 3, 129, 040. 20			2, 869, 549. 95	2, 869, 549. 95		259, 490. 25	
	1926	[4] 1, 359, 769. 17			1, 161, 490. 19	1, 161, 490. 19		198, 278. 98	
	1925	[4] 237, 329. 94			8, 374. 74	8, 374. 74	78, 955. 20	150, 000. 00	
	1924				*22. 81*	*22. 81*	22. 81		
	1923				*4, 444. 89*	*4, 444. 89*	4, 444. 89		
	1922			20. 22	18. 22	18. 22	2. 00		
	Certified claims.			5, 176. 11	5, 176. 11	5, 176. 11			
					11, 728, 314. 40	11, 728, 314. 40			
Regular supplies of the Army (transfer to Veterans' Bureau, act May 21, 1920)	1926	4, 785. 00			4, 785. 00	4, 785. 00			

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 406.
[10] Transferred from 1926 account.
[11] See note 10.
[12] Includes $6,130 transferred from 1926 account and $425,000 transferred from "Inland and port storage and shipping facilities."
[13] Exclusive of $6,130 transferred to 1927 account and $7,933.82 transferred to "Civil service retirement and disability fund," p. 406.
[14] Transferred from "Arming, equipping, and training the National Guard, 1924."
[15] Exclusive of $11,750 transferred to same object under Department of Commerce, Bureau of Standards.
[16] Includes $167.15 returned from same object under Department of Commerce, and excludes $719.91 transferred to "Civil service retirement and disability fund," p. 406.
[17] See note 15.
[18] Exclusive of $167.15 returned to same object under War Department.
[19] Exclusive of $425,000 transferred to "Barracks and quarters, 1927."
[20] See p. 97 for "National security and defense" statement.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued.									
QUARTERMASTER CORPS—continued.									
Rent of buildings, Quartermaster Corps	1927			$32,982.00	$23,575.66	$23,575.66		$9,406.34	
	1926	$4,121.08			2,150.00	2,150.00		1,971.08	
	1925	801.16					$801.16		
					25,725.66	25,725.66			
Roads, walks, wharves, and drainage	1927			709,381.00	607,607.28	607,607.28		101,773.72	
	1926	[4] 144,763.81			141,932.72	141,932.72		2,831.09	
	1925	[4] 3,519.40			1,664.33	1,664.34	1,855.07		
	1923				*2.00*	*2.00*	2.00		
	1921			9.84	9.84	9.84			
	1918				*111.61*	*111.61*	111.61		
	Certified claims.			1,936.00	1,936.00	1,936.00			
					753,036.56	753,036.56			
Roads, walks, wharves, and drainage, act June 15, 1917	1917–18				*45.66*	*45.66*	45.66		
Improvement and repair of roads, Fort Canby, Wash	1927			5,500.00	4,108.80	4,108.80		1,391.20	
Roads, Fort Riley, Kans., Military Reservation	1923–24			136.28	136.28	136.28			
Shooting galleries and ranges	1927			30,000.00	20,914.67	20,914.67		9,085.33	
	1926	[4] 11,081.42			9,986.88	9,986.88		1,094.54	
	1925	[4] 1,350.02			1,094.54	1,094.54	255.48		
	Certified claims.			200.00	200.00	200.00			
					32,196.09	32,196.09			
Subsistence of the Army	1927			16,109,908.00	14,576,863.46	14,576,863.46		1,533,044.54	
	1926–27			1,999,390.00	1,700,200.50	1,700,200.50		299,189.50	
	1926	[21] 1,291,251.16			1,264,705.48	1,264,705.48		26,545.68	
	1925	[22] 94,997.87			85,909.58	85,909.58	9,088.29		
	1924				*1,438.67*	*1,438.67*	1,438.67		
	1923				*24.85*	*24.85*	24.85		
	1922			18.56	*1,044.30*	*1,044.30*	1,062.86		
	Certified claims.			280.71	280.71	280.71			
					17,625,451.91	17,625,451.91			
Supplies, services, and transportation, Quartermaster Corps	1918				*67,613.49*	*67,613.49*	67,613.49		
	1917–18				*865.47*	*865.47*	865.47		
	1917				*500.00*	*500.00*	500.00		
	Certified claims.	9,129.21		21,809.83	21,809.83	21,809.83		9,129.21	
					47,169.13	*47,169.13*			

Supplies, services, and transportation, Quartermaster Corps, act June 15, 1917	1917–18				*179. 83*	*179. 83*	179. 83		
Transportation of the Army and its supplies	Certified claims.			28. 68	28. 68	28. 68			
Buildings, Infantry School, Camp Benning, Ga	No year.	2, 190. 69						2, 190. 69	
Acquisition of land for target range, Fort Ethan Allen, Vt	1927			200, 000. 00	6, 093. 49	6, 093. 49		193, 906. 51	
Acquisition of land, Camp Knox, Ky	Certified claims.			291. 91	291. 91	291. 91			
Compensation for land and damages, Camp Knox, Ky	1925	19, 528. 85			3, 401. 50	3, 401. 50	16, 127. 35		
Completion of acquisition of lands for military posts	Certified claims.			5, 822. 87	5, 822. 87	5, 822. 87			
Completion of acquisition of land, Camps Custer, Dix, and Grant	1926–27	9, 920. 45			3. 50	3. 50		9, 916. 95	
Completion of acquisition of right of way, Scott Field, Ill	1926			452. 50	452. 50	452. 50			
Completion of hospital, Schofield Barracks, Hawaii	No year.	[24] 450, 000. 00			952. 50	952. 50		449, 047. 50	
Construction of buildings, utilities, and appurtenances at military posts	No year.	[24] 2,250,000.00		2, 250, 000. 00	944, 294. 18	944, 294. 18	2, 250, 000. 00	1, 305, 705. 82	
	1927–1929			[24] 3, 520, 000. 00	719. 80	719. 80		3, 519, 280. 20	
					945, 013. 98	945, 013. 98			
Construction of barracks, Camp Lewis, Wash	No year.	[24] 800, 000. 00			594. 88	594. 88		799, 405. 12	
Construction of road, Fort Story, Va	1925	716. 18					716. 18		
Construction and repair of hospitals	1927			440, 000. 00	313, 374. 04	313, 374. 04		126, 625. 96	
	1926	[4] 311, 995. 51			294, 265. 16	294, 265. 16		17, 730. 35	
	1925	[4] 4. 68			4. 68	4. 68			
	1924			15, 471. 53	15, 285. 73	15, 285. 73	185. 80		
	1922				*300. 00*	*300. 00*	300. 00		
	1918				*131. 42*	*131. 42*	131. 42		
	Certified claims.			29. 90	29. 90	29. 90			
					622, 528. 09	622, 528. 09			
Disciplinary Barracks, Fort Leavenworth, Kans	No year.	2, 452. 08						2, 452. 08	
Land, Fort Bliss, Tex	1926	322, 135. 00			40, 877. 52	40, 877. 52		281, 257. 48	
Construction of additional facilities, Walter Reed General Hospital, District of Columbia	No year.	1, 044, 980. 00			104, 981. 00	104, 981. 00		939, 999. 00	
Land, etc., Walter Reed General Hospital, District of Columbia	No year.	3, 625. 39					3, 625. 39		
Walter Reed General Hospital, District of Columbia	No year.	16, 259. 29					16, 259. 29		
Military posts	No year.	[4] 64, 213. 59		100. 00	29, 802. 86	29, 802. 86		34, 510. 73	
Military posts, Hawaiian Islands	No year.	[25] 651. 65		100. 00	*1, 085. 53*	*1, 085. 53*		1, 837. 18	

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 406.
[21] Exclusive of $15,000 transferred to 1925 account and $16.09 to "Civil service retirement and disability fund," p. 406.
[22] Includes $15,000 transferred from 1926 account and excludes $56.54 transferred to "Civil service retirement and disability fund," p. 406.
[24] Transferred from "Military post construction fund" (special fund).
[25] Includes $13.04 returned from same object under Navy Department.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
		On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
MILITARY ACTIVITIES—Continued									
QUARTERMASTER CORPS—continued									
Military posts, Hawaiian Islands (transfer to Navy Department) act May 21, 1920	No year.	[26] $18, 774. 92			$18, 774. 92	$18, 774. 92			
Purchase of land, military post, Schofield Barracks, Hawaii	No year.	10, 300. 00						$10, 300. 00	
Sites for military purposes	No year.	927, 704. 38			45, 178. 00	45, 178. 00		882, 526. 38	
	1923–1926	[4] 34, 072. 93			200. 00	200. 00		33, 872. 93	
	1923			$8. 40	*5, 885. 60*	*5, 885. 60*	$5, 894. 00		
					39, 492. 40	39, 492. 40			
Sewerage system, Fort Monroe, Va	1927			16, 866. 00	13, 530. 12	13, 530. 12		3, 335. 88	
	1926	[4] 1, 562. 57			1, 562. 57	1, 562. 57			
	1925	[4] 7. 77			*140. 57*	*140. 57*	148. 34		
	1924			47. 85	47. 25	47. 25	. 60		
					14, 999. 37	14, 999. 37			
Supply depots, Fort Sam Houston, Tex	No year.	264, 682. 10					264, 682. 10		
Water and sewers at military posts	1927–28			130, 820. 00	9, 304. 18	9, 304. 18		121, 515. 82	
	1927			2, 380, 196. 00	1, 863, 477. 96	1, 863, 477. 96		516, 718. 04	
	1926	[4] 489, 341. 01			446, 850. 58	446, 850. 58		42, 490. 43	
	1925	[4] 106, 468. 91			*136. 80*	*136. 80*	56, 605. 71	50, 000. 00	
	1924–25	13, 400. 42					13, 400. 42		
	Certified claims.			20. 00	20. 00	20. 00			
					2, 319, 515. 92	2, 319, 515. 92			
Indefinite:									
Replacing Army transportation	1927–28				*315, 668. 31*	*315, 668. 31*		315, 668. 31	
	1926–27	[4] 311, 856. 00			304, 139. 35	304, 139. 35		7, 716. 65	
	1925–26	[4] 39, 735. 69			28, 143. 46	28, 143. 46		11, 592. 23	
	1924–25	15, 166. 90					15, 166. 90		
					16, 614. 50	16, 614. 50			
Replacing clothing and equipage	1927–28				*2, 306, 984. 04*	*2, 306, 984. 04*		2, 306, 984. 04	
	1926–27	[4] 2, 395, 147. 96			593, 320. 55	593, 320. 55		1, 801, 827. 41	
	1925–26	[4] 791, 366. 59			768, 446. 48	768, 446. 48		22, 920. 11	
	1924–25	20, 376. 72			*1, 596. 67*	*1, 596. 67*	21, 973. 39		
	1923–24				*288. 59*	*288. 59*	288. 59		
	1922–23				*284. 04*	*284. 04*	284. 04		
	Certified claims.			5. 00	5. 00	5. 00			
					947, 381. 31	*947, 381. 31*			

Replacing regular supplies of the Army	1927–28				*429, 500. 29*	*429, 500. 29*		429, 500. 29	
	1926–27	554, 893. 95			504, 857. 86	504, 857. 86		50, 036. 09	
	1925–26	[4] 95, 917. 23			82, 077. 36	82, 077. 36		13, 839. 87	
	1924–25	23, 241. 49			*50. 65*	*50. 65*	23, 292. 14		
	1923–24				*135. 75*	*135. 75*	135. 75		
	Certified claims.			2. 00	2. 00	2. 00			
					157, 250. 53	157, 250. 53			
Replacing water and sewers at military posts	1927–28				*15, 174. 74*	*15, 174. 74*		15, 174. 74	
	1926–27	16, 227. 99			11, 168. 00	11, 168. 00		5, 059. 99	
	1925–26	11, 415. 32			11, 415. 32	11, 415. 32			
	1924–25	687. 15					687. 15		
					7, 408. 58	7, 408. 58			
Special funds:									
Construction of noncommissioned officers' quarters, San Juan, Porto Rico	No year.	26. 09						26. 09	
Construction of barracks and quarters, etc., second Corps Area, act Feb. 12, 1925	No year.	220, 334. 97			220, 101. 47	220, 101. 47		233. 50	
Military post construction fund	No year.	[27] 2,217,754.70		[28] 316, 617. 31				2, 534, 372. 01	
Restoration of Fort McHenry, Md	1926–27	28, 522. 35			22, 077. 59	22, 077. 59		6, 444. 76	
		35, 248, 867. 87							
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	$1, 720. 19	67, 772, 048. 21	63, 717, 989. 71	63, 718, 780. 00	3, 979, 061. 09	35, 323, 765. 28	$929. 90
SIGNAL CORPS									
Salaries, Signal Office	1927			56, 965. 00	56, 680. 83	56, 417. 48		284. 17	263. 35
	1926	175. 00	438. 05		*484. 73*	*46. 68*		659. 73	
	1925	869. 99			*23. 84*	*23. 84*	893. 83		
					56, 172. 26	56, 346. 96			
War Department message center [7]	1927				*852. 42*	*852. 42*		852. 42	
Increase for aviation, Signal Corps	1918				*10, 276. 24*	*10, 276. 24*	10, 276. 24		
	Certified claims.	441. 00		700. 00	700. 00	700. 00		441. 00	
					9, 576. 24	*9, 576. 24*			
Increase for aviation, Signal Corps, act Feb. 28, 1920		[4] 263, 397. 34			18, 565. 69	18, 565. 69	141, 982. 89	102, 848. 76	

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 406.
[7] Appropriation account established under the act of Apr. 15, 1926, (44 Stat., p. 266.)
[26] See note 25.
[27] Exclusive of $3,500,000 transferred to accounts as follows:

Construction of barracks, Camp Lewis, Wash	$800, 000
Completion of hospital, Schofield Barracks, Hawaii	450, 000
Construction of buildings, utilities and appurtenances at military posts	2, 250, 000

[28] Exclusive of $3,520,000 transferred to "Construction of buildings, utilities and appurtenances at military posts, 1927–1929."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
MILITARY ACTIVITIES—Continued									
SIGNAL CORPS—continued									
Maintenance of fire-control installations	1927			$140,576.00	$75,139.32	$75,139.32		$65,436.68	
	1926	$47,168.73			27,896.57	27,896.57		19,272.16	
	1925	15,117.76			229.91	229.91	$14,887.85		
	Certified claims.			1,175.00	1,175.00	1,175.00			
					104,440.80	104,440.80			
Maintenance of fire-control installations, insular possessions	1927			26,000.00	12,705.69	12,705.69		13,294.31	
	1926	12,610.57			8,374.97	8,374.97		4,235.60	
	1925	[4] 1,691.09			420.00	420.00	1,271.09		
	Certified claims.			145.00	145.00	145.00			
					21,645.66	21,645.66			
Signal Service of the Army	No year.	1,552.38						1,552.38	
	1927			[29] 1,906,722.00	1,219,484.71	1,219,484.71		687,237.29	
	1926	[4] 604,101.23			367,361.70	367,361.70		236,739.53	
	1925	[30] 141,513.57			14,711.66	14,711.66	126,801.91		
	1924				*2.83*	*2.83*	2.83		
	1923				*3.93*	*3.93*	3.93		
	1922			138.26	137.11	137.11	1.15		
	1921				*31.70*	*31.70*	31.70		
	Certified claims.			8,811.03	8,811.03	8,811.03			
					1,610,467.75	1,610,467.75			
Signal Service of the Army (transfer to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926	1927			[31] 1,800.00	1,655.00	1,407.94		145.00	$247.06
Act Feb. 27, 1925	1926	[4] 57.00	$64.75		32.82	97.57		24.18	
Act May 21, 1920	1926	7,500.00			6,000.00	5,112.42		1,500.00	887.58
Act May 28, 1924	1925	([32])							
Signal Service of the Army (transfer to Navy Department, act of May 21, 1920)	1926	27,080.00						27,080.00	
Indefinite:									
Replacing Signal Corps supplies and equipment	1927–28				*173,664.83*	*173,664.83*		173,664.83	
	1926–27	111,639.18			*81,635.64*	*81,635.64*		193,274.82	
	1925–26	[4] 159,829.27			119,357.67	119,357.67		40,471.60	
	1924–25	830.71			808.75	808.75	[33] 21.96		
					135,134.05	*135,134.05*			
Total, Signal Corps		1,395,574.82	502.80	2,143,032.29	1,673,417.27	1,672,522.08	296,175.38	1,569,014.46	1,397.99

AIR SERVICE

Salaries, Office of Chief of Air Service	1927			206, 694. 00	193, 417. 94	192, 613. 59		13, 276. 06	804. 35
	1926	4, 111. 23	707. 67		*831. 27*	*123. 60*		4, 942. 50	
	1925	7, 156. 48			*229. 54*	*229. 54*	7, 386. 02		
					192, 357. 13	192, 260. 45			
Air Corps, Army	1927–28			1, 750, 000. 00	*2. 66*	*2. 66*		1, 750, 002. 66	
Air Service, Army	1927	[33] 37, 500. 00		[34] 15, 752, 075. 00	9, 438, 892. 34	9, 438, 892. 34		6, 350, 682. 66	
	1926–27	1, 000, 000. 00			825, 831. 48	825, 831. 48		174, 168. 52	
	1926	[4] 6, 474, 433. 50			5, 424, 736. 59	5, 424, 736. 59		1, 049, 696. 91	
	1925–26	[35] 410, 880. 43			410, 880. 43	410, 880. 43			
Ce	1925	[36] 786, 738. 88			537, 154. 24	537, 154. 24	153, 800. 64	95, 784. 00	
	1924–25	4, 330. 58			2, 140. 94	2, 140. 94	2, 189. 64		
	1924	11, 575. 00			*91. 93*	*91. 93*	11, 666. 93		
	1923	[37] 2, 759. 00			*525. 07*	*525. 07*	3, 284. 07		
	1922			15. 09	15. 09	15. 09			
	1921			1, 086. 99	1, 086. 99	1, 086. 99			
	Certified claims.			748. 27	748. 27	748. 27			
					16, 640, 869. 37	16, 640. 869. 37			
Air Service, Army (transfer to Department of Agriculture): Act May 21, 1920	1926	([38])							
Air Service, Army (transfers to Department of Commerce, Bureau of Standards): Act Apr. 29, 1926	1927			[39] 7, 425. 00	6, 200. 00	4, 903. 27		1, 225. 00	1, 296. 73
Act Feb. 27, 1925	1926	[4] 2, 980. 00	133. 87		2, 813. 09	2, 946. 96		166. 91	
Act May 28, 1924	1925	([40])							
Act May 21, 1920	1927			[39] 1, 000. 00				1, 000. 00	
	1926	1, 000. 00						1, 000. 00	
	1925	[41] 125. 62	232. 57		125. 62	358. 19			
					125. 62	358. 19			
Air Service, Army (transfers to Department of Commerce, Bureau of Mines): Act June 5, 1924	1925	[42] 72. 75			72. 75	72. 75			
Act May 21, 1920	1925	[43] 8, 243. 58	5, 854. 68		8, 243. 58	13, 892. 62			205. 64
Air Service, Army (transfers to Department of Commerce, Coast and Geodetic Survey, act May 21, 1920)	1927			[39] 2, 000. 00	2, 000. 00	457. 57			1, 542. 43

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 406.
[29] Exclusive of $1,800 transferred to same object under Department of Commerce, Bureau of Standards.
[30] Includes $153.83 returned from same object under Department of Commerce and excludes $635.95 transferred to "Civil service retirement and disability fund," p. 406.
[31] See note 29.
[32] See note 30.
[33] Transferred from 1926 account.
[34] Exclusive of $10,425 transferred to same object under Department of Commerce, and $137,500 to "Helium conservation, production, and exploitation, Bureau of Mines, act Apr. 29, 1926, 1927."
[35] Exclusive of $37,500 transferred to 1927 account and $4,942.45 transferred to "Civil service retirement and disability fund," p. 406.
[36] Includes $327.62 returned from same object under Bureau of Standards; $832.23 from Bureau of Mines, and $12,443.65 from Navy Department, and excludes $227.28 transferred to "Civil service retirement and disability fund," p. 406.
[37] Returned from same object under Navy Department.
[38] Balance transferred to "Civil service retirement and disability fund," p. 406.
[39] See note 34.
[40] Balance of $323.90 returned to same object under War Department.
[41] Exclusive of $3.72 returned to same object under War Department.
[42] Exclusive of $813.55 returned to same object under War Department.
[43] Exclusive of $18.68 returned to same object under War Department and $263.22 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
MILITARY ACTIVITIES—Continued									
AIR SERVICE—continued									
Air Service, Army (transfer to Navy Department, act May 21, 1920)	1926	$66, 131. 00			$61, 633. 00	$61, 633. 00		$4, 498. 00	
	1925	[44] 58, 635. 75			58, 635. 75	58, 635. 75			
	1923				*2, 759. 00*	*2, 759. 00*		[45]	
	Certified claims.			$2, 759. 00	2, 759. 00	2, 759. 00			
					120, 268. 75	120, 268. 75			
Air Service, military	1919				*53. 40*	*53. 40*	$53. 40		
	Certified claims.			350. 00	350. 00	350. 00			
					296. 60	296. 60			
Air Service, production	1919				*26, 319. 34*	*26, 319. 34*	26, 319. 34		
	Certified claims.			643. 58	643. 58	643. 58			
					25, 675. 76	*25, 675. 76*			
Aviation, seacoast defenses, insular possessions	1921			1. 00	1. 00	1. 00			
Buildings and facilities at aviation stations, etc., Army	No year.	897. 35			897. 35	897. 35			
		8, 877, 571. 15							
Less repayments transferred per footnote 45		2, 759. 00							
Total, Air Service		8, 874, 812. 15	$6, 928. 79	17, 724, 797. 93	16, 948, 466. 82	16, 951, 546. 46	204, 700. 04	9, 446, 443. 22	$3, 849. 15
MEDICAL DEPARTMENT									
Salaries, Office of Surgeon General	1927			264, 347. 00	259, 791. 46	259, 155. 84		4, 555. 54	635. 62
	1926	3, 012. 82	904. 83		*1, 008. 73*	*103. 90*		4, 021. 55	
	1925	3, 071. 17			*88. 64*	*88. 64*	3, 159. 81		
					258, 694. 09	258, 963. 30			
Army Medical Museum	1927			7, 500. 00	6, 245. 98	6, 245. 98		1, 254. 02	
	1926	160. 28			96. 82	96. 82		63. 46	
	1925	73. 53			2. 95	2. 95	70. 58		
					6, 345. 75	6, 345. 75			
Hospital care, Canal Zone garrisons	1927			40, 000. 00	33, 333. 33	33, 333. 33		6, 666. 67	
	1926	3, 333. 33			3, 333. 33	3, 333. 33			
					36, 666. 66	36, 666. 66			

Hospital facilities and services, War Department [46]	No year.								
Library, Surgeon General's Office	1927			19,500.00	11,578.34	11,578.34		7,921.66	
	1926	11,050.32			9,293.19	9,293.19		1,757.13	
	1925	3,685.19			172.26	172.26	3,512.93		
	Certified claims.			31.90	31.90	31.90			
					21,075.69	21,075.69			
Medical and Hospital Department	1927			[47] 948,805.00	861,857.65	861,857.65		86,947.35	
	1926	143,142.03			120,091.46	120,091.46		23,050.57	
	1925	[4] 31,992.17			464.43	464.43	31,527.74		
	1924				*7.50*	*7.50*	7.50		
	1919				*45,112.23*	*45,112.23*	45,112.23		
	Certified claims.			1,054.65	1,054.65	1,054.65			
					938,348.46	938,348.46			
Medical and Hospital Department (transfer to Department of Agriculture, act May 21, 1920)	1927			[48] 800.00	500.00	283.73		300.00	216.27
	1926	200.00	204.14		199.56	403.70		.44	
					699.56	687.43			
Medical and hospital services, War Department [46]									
Indefinite:									
Replacing medical supplies	1927–28				*283,774.72*	*283,774.72*		283,774.72	
	1926–27	[4] 326,004.39			282,498.27	282,498.27		43,506.12	
	1925–26	[4] 13,664.11			10,258.02	10,258.02		3,406.09	
	1924–25	1,781.65			1,781.65	1,781.65			
					10,763.22	10,763.22			
Total, Medical Department		541,170.99	1,108.97	1,282,038.55	1,272,593.43	1,272,850.51	83,390.79	467,225.32	851.89
BUREAU OF INSULAR AFFAIRS									
Salaries, Bureau of Insular Affairs	1927			80,280.00	77,908.32	77,621.96		2,371.68	286.36
	1926	2,173.00	544.06		*633.01*	*88.95*		2,806.01	
	1925	5,319.60			*113.01*	*113.01*	5,432.61		
					77,162.30	77,420.00			
Care of insane Filipino soldiers	1927			900.00	200.20	200.20		699.80	
	1926	697.60			199.10	199.10		498.50	
	1925	1,498.50					1,498.50		
					399.30	399.30			
Care of insane Porto Rican soldiers	1927			50.00	50.00	50.00			
	1926	50.00						50.00	
	1925	50.00					50.00		
					50.00	50.00			
Total, Bureau of Insular Affairs		9,788.70	544.06	81,230.00	77,611.60	77,869.30	6,981.11	6,425.99	286.36

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 406.
[44] Exclusive of $12,443.65 returned to same object under War Department.
[45] Balance returned to same object under War Department.
[46] All accounts for medical and hospital services under the War Department transferred from the Veterans Bureau, stated on pp. 406.
[47] Exclusive of $800 transferred to same object under Department of Agriculture.
[48] See note 47.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
MILITARY ACTIVITIES—Continued.									
CORPS OF ENGINEERS									
Salaries, Office of Chief of Engineers	1927			$118,000.00	$115,863.38	$115,243.71		$2,136.62	$619.67
	1926	[4] $444.72	$423.28		*423.28*			868.00	
	1925	899.65					$899.65		
					115,440.10	115,243.71			
Civilian assistants to Engineer officers	1927			[49]					
	1926	[4] 4,171.35			784.45	784.45		3,386.90	
	1925	[50]							
					784.45	784.45			
Electrical installations, Hawaiian Islands	Certified claims.			35.18	35.18	35.18			
Engineer school	1927			29,835.00	21,043.59	21,043.59		8,791.41	
	1926	[4] 6,455.22			6,245.01	6,245.01		210.21	
	1925	[4] 1,583.26			780.00	780.00	803.26		
					28,068.60	28,068.60			
Engineer depots	1927			90,000.00	80,906.25	80,906.25		9,093.75	
	1926	[4] 8,386.54			4,733.84	4,733.84		3,652.70	
	1925	[4] 7,708.20			194.63	194.63	7,513.57		
	1921				*.10*	*.10*	.10		
					85,834.62	85,834.62			
Engineer equipment of troops	1927			62,305.00	52,719.34	52,719.34		9,585.66	
	1926	[4] 25,062.59			20,152.49	20,152.49		4,910.10	
	1925	[4] 5,433.91			*75.33*	*75.33*	5,509.24		
	Certified claims.			1,124.98	1,124.98	1,124.98			
					73,921.48	73,921.48			
Engineer operations in the field	1927			[51] 74,000.00	66,101.58	66,101.58		7,898.42	
	1926	[4] 11,969.28			11,801.31	11,801.31		167.97	
	1925	[4] 6,330.97			1,218.67	1,218.67	5,112.30		
	1921				*9.12*	*9.12*	9.12		
	Certified claims.			154.37	154.37	154.37			
					79,266.81	79,266.81			
Engineer operations in the field, act June 15, 1917	1917–18				*121.41*	*121.41*	121.41		

Military surveys and maps								
1927–Dec. 31, 1928				80,000.00	20.50	20.50		79,979.50
1926–Dec. 31, 1927		80,000.00			63,624.82	63,624.82		16,375.18
1925–Dec. 31, 1926		22,364.22			19,662.65	19,662,65		2,701.57
1925–Dec. 31, 1925		[4] 554.45			*1,023.44*	*1,023.44*		1,577.89
1924–Dec. 31, 1924		793.77					793.77	
1920–Dec. 31, 1920					*615.60*	*615.60*	615.60	
					81,668.93	81,668.93		
Contingent expenses, seacoast fortifications	1925	2,219.71			143.33	143.33	2,076.38	
	1922			29.61	29.61	29.61		
	1921				*.20*	*.20*	.20	
Certified claims.				144.00	144.00	144.00		
					316.74	316.74		
Fortification in insular possessions	1922			1,210.02	1,210.02	1,210.02		
	1921				*.52*	*.52*	.52	
					1,209.50	1,209.50		
Gun and mortar batteries	1927			100.00				100.00
	1926	[4] 13,168.19			171.47	171.47		12,996.72
	1925	[4] 20.44					20.44	
	1923				*.72*	*.72*	.72	
					170.75	170.75		
Modernizing older emplacements	1925	[4] 3,232.32			3,167.32	3,167.32	65.00	
Plans for fortifications	1927			7,000.00	6,718.91	6,718.91		281.09
	1926	[4] 3,281.38			2,692.94	2,692.94		588.44
	1925	2,815.56			655.05	655.05	2,160.51	
					10,066.90	10,066.90		
Plans for fortifications, insular possessions	1927			2,000.00	1,827.70	1,827.70		172.30
	1926	[4] 251.61			248.43	248.43		3.18
	1925	724.38					724.38	
					2,076.13	2,076.13		
Preservation and repair of fortifications	1927	[52] 100,000.00		200,000.00	265,332.50	265,332.50		34,667.50
	1926	[4] 35,071.35			32,318.53	32,318.53		2,752.82
	1925	[4] 5,009.13			837.78	837.78	4,171.35	
					298,488.81	298,488.81		
Preservation and repair of fortifications, insular possessions	1927			50,000.00	43,579.86	43,579.86		6,420.14
	1926	[4] 6,428.60			6,230.96	6,230.96		197.64
	1925	[4] 22,254.80					22,254.80	
					49,810.82	49,810.82		

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 406.
[49] Provided for under "Engineer operations in the field" for 1927.
[50] Balance transferred to "Civil service retirement and disability fund, p. 406.
[51] Includes appropriation for "Civilian assistants to Engineer officers" for 1927.
[52] Transferred from "Arming, equipping, and training the National Guard, 1925."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
MILITARY ACTIVITIES—Continued									
CORPS OF ENGINEERS—continued									
Preservation of historical fortifications	1927			$16,500.00	$12,518.26	$12,518.26		$3,981.74	
	1925	$2,194.44			*2.75*	*2.75*	$2,197.19		
					12,515.51	12,515.51			
Seacoast batteries, Hawaiian Islands	1927			15,000.00	14,748.62	14,748.62		251.38	
Searchlights and electrical installations at seacoast fortifications	1927			69,100.00	23,338.67	23,338.67		45,761.33	
	1926	[4] 3,907.40			3,806.44	3,806.44		100.96	
	1925	[4] 2,564.81			*131.28*	*131.28*	2,696.09		
					27,013.83	27,013.83			
Searchlights and electrical installations, Hawaiian Islands	1927			100.00				100.00	
	1925	[4] 3,600.00					3,600.00		
Sea walls and embankments	1926	[4] 171.40			168.40	168.40		3.00	
	1925	[4] 1,229.12			*2,074.99*	*2,074.99*	3,304.11		
					1,906.59	*1,906.59*			
Supplies for seacoast defenses	1927			60,000.00	33,390.78	33,390.78		26,609.22	
	1926	[4] 25,830.83			23,155.39	23,155.39		2,675.44	
	1925	[4] 12,700.27			1,801.39	1,801.39	10,898.88		
	1924				*9.11*	*9.11*	9.11		
					58,338.45	58,338.45			
Supplies for seacoast defenses, insular possessions	1927			34,000.00	20,989.76	20,989.76		13,010.24	
	1926	[4] 3,337.60			2,551.68	2,551.68		785.92	
	1925	[4] 3,826.70			363.38	363.38	3,463.32		
					23,904.82	23,904.82			
Temporary office buildings, War and Navy Departments	No year.				*10.71*	*10.71*	10.71		
Indefinite:									
Replacing Engineer equipment of troops	1927–28				*10,325.29*	*10,325.29*		10,325.29	
	1926–27	508.76			315.82	315.82		192.94	
	1924–25				*16.17*	*16.17*	16.17		
					10,025.64	*10,025.64*			

Replacing Engineer operations in the field	1927–28				*216. 66*	*216. 66*		216. 66	
	1926–27				*. 90*	*. 90*		. 90	
					217. 56	*217. 56*			
Total, Corps of Engineers		436, 506. 93	$423. 28	910, 638. 16	954, 566. 46	954, 370. 07	79, 047. 90	313, 530. 73	$619. 67
FORTIFICATIONS, ETC., PANAMA CANAL									
UNDER QUARTERMASTER CORPS									
Army quarters, storehouses, etc., Canal Zone, Panama Canal	No year.	51, 940. 01						51, 940. 01	
Cantonment construction, Panama Canal	No year.	204, 546. 61						204, 546. 61	
Military posts, Panama Canal	No year.	[1] 118, 147. 99		100. 00	117, 808. 68	117, 808. 68		439. 31	
UNDER SIGNAL CORPS									
Maintenance of fire-control installations, Panama Canal	1927			10, 000. 00	4, 780. 99	4, 780. 99		5, 219. 01	
	1926	4, 630. 00			2, 677. 01	2, 677. 01		1, 952. 99	
	1925	1, 333. 29			*33. 66*	*33. 66*	1, 366. 95		
	Certified claims.			65. 00	65. 00	65. 00			
					7, 489. 34	7, 489. 34			
UNDER CORPS OF ENGINEERS									
Plans for fortifications, Panama Canal	1927			3, 000. 00	2, 657. 52	2, 657. 52		342. 48	
	1925	345. 00					345. 00		
	1922				*53. 00*	*53. 00*	53. 00		
					2, 604. 52	2, 604. 52			
Preservation and repair of fortifications, Panama Canal	1927			40, 000. 00	34, 431. 71	34, 431. 71		5, 568. 29	
	1926	8, 427. 14			8, 425. 98	8, 425. 98		1. 16	
	1925	824. 36			*31. 55*	*31. 55*	855. 91		
					42, 826. 14	42, 826. 14			
Seacoast batteries, Panama Canal	1927			100, 000. 00	59, 591. 91	59, 591. 91		40, 408. 09	
	1926	[1] 10, 689. 94			*6, 582. 23*	*6, 582. 23*		17, 272. 17	
	1925	[1] 7, 598. 07			7, 167. 92	7, 167. 92	430. 15		
					60, 177. 60	60, 177. 60			
Searchlights and electrical installations, Panama Canal	1927			24, 000. 00				24, 000. 00	
Supplies for seacoast defenses, Panama Canal	1927			25, 000. 00	17, 582. 68	17, 582. 68		7, 417. 32	
	1926	[1] 13, 666. 98			13, 113. 29	13, 113. 29		553. 69	
	1925	[1] 1, 416. 61					1, 416. 61		
					30, 695. 97	30, 695. 97			

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 407.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
MILITARY ACTIVITIES—Continued									
FORTIFICATIONS, ETC., PANAMA CANAL—continued									
UNDER ORDNANCE DEPARTMENT									
Armament of fortifications, Panama Canal	1927			$200,450.00	$99,373.02	$99,373.02		$101,076.98	
	1926	[4] $199,287.99			112,246.79	112,246.79		87,041.20	
	1925	[4] 30,575.40			19,599.95	19,599.95	$10,975.45		
	1922			996.13	996.13	996.13			
Certified claims.				397.62	397.62	397.62			
					232,613.51	232,613.51			
UNDER CHIEF OF COAST ARTILLERY									
Fire control, Panama Canal	1927			148,500.00	60,167.21	60,167.21		88,332.79	
	1926	[4] 12,424.84			12,424.84	12,424.84			
	1925	[4] 16,168.18			15,148.37	15,148.37	1,019.81		
	1921				*43.54*	*43.54*	43.54		
Certified claims.				.03	.03	.03			
					87,696.91	87,696.91			
Submarine mines, Panama Canal	1927			200.00	198.49	198.49		1.51	
	1926	[4] 4,008.44			3,932.78	3,932.78		75.66	
	1925	80.85					80.85		
					4,131.27	4,131.27			
Total, Fortification, etc., Panama Canal		686,111.70		552,708.78	586,043.94	586,043.94	16,587.27	636,189.27	
ORDNANCE DEPARTMENT									
Salaries, Office of Chief of Ordnance	1927			[53] 158,167.84	153,578.92	153,186.39		4,588.92	$392.53
	1926	4,510.70	$392.25		*542.13*	*149.88*		5,052.83	
	1925	3,193.66			*93.21*	*93.21*	3,286.87		
					152,943.58	152,943.30			
Ordnance service	1927			1,066,500.00	866,601.47	866,601.47		199,898.53	
	1926	[4] 227,613.44			199,087.15	199,087.15		28,526.29	
	1925	[4] 31,749.80			28,989.10	28,989.10	2,760.70		
	1924				*17.78*	*17.78*	17.78		
	1923			6.08	6.08	6.08			
	1922			65.13	61.88	61.88	3.25		
	1921				*274.23*	*274.23*	274.23		
	1919				*762.93*	*762.93*	762.93		

	1918				*210. 53*	*210. 53*	210. 53		
	Certified claims.			52. 40	52. 40	52. 40			
					1, 093, 532. 61	1, 093, 532. 61			
Ordnance stores and supplies	1927–28			595, 000. 00	163, 566. 64	163, 566. 64		431, 433. 36	
	1926–27	[4] 56, 905. 25			37, 810. 36	37, 810. 36		19, 094. 89	
	1925–26	[4] 37, 580. 98			26, 702. 81	26, 702. 81		10, 878. 17	
	1924–25	10, 417. 18			8, 339. 49	8, 339. 49	2, 077. 69		
	1921–22			. 32	*13. 68*	*13. 68*	14. 00		
	1919–20				*1, 154. 69*	*1, 154. 69*	1, 154. 69		
	1918–19				*1, 070. 89*	*1, 070. 89*	1, 070. 89		
	1917–18				*2, 624. 65*	*2, 624. 65*	2, 624. 65		
	Certified claims.			2, 501. 35	2, 501. 35	2, 501. 35			
					234, 056. 74	234, 056. 74			
Ordnance stores and supplies, act June 15, 1917	1917–19				*4, 463. 15*	*4, 463. 15*	4, 463. 15		
Ordnance stores, ammunition	1927–28			[54] 2, 800, 135. 00	1, 175, 448. 43	1, 175, 448. 43		1, 624, 686. 57	
	1926–27	[4] 665, 470. 47			292, 151. 12	292, 151. 12		373, 319. 35	
	1925–26	[4] 224, 027. 46			132, 591. 03	132, 591. 03		91, 436. 43	
	1924–25	23, 540. 61			17, 007. 01	17, 007. 01	6, 533. 60		
	1923–24			10, 916. 04	10, 916. 04	10, 916. 04			
	1920–21			5, 186. 90	5, 186. 90	5, 186. 90			
	1918–19				*16, 452. 51*	*16, 452. 51*	16, 452. 51		
	Certified claims.			4. 23	4. 23	4. 23			
					1, 616, 852. 25	1, 616, 852. 25			
Ordnance stores, ammunition (transfers to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926	1927–28			[55] 1, 000. 00	800. 00			200. 00	800. 00
Act May 28, 1924	1925–26	[4] 287. 75	196. 85		183. 18	380. 03		104. 57	
Ordnance stores, ammunition, act June 15, 1917	1917–19				*724. 31*	*724. 31*	724. 31		
Armored motor cars	1920				*248. 00*	*248. 00*	248. 00		
	1919–20				*44. 70*	*44. 70*	44. 70		
					292. 70	*292. 70*			
Automatic rifles	1927–28			[56] 361, 000. 00	76, 260. 71	76, 260. 71		284, 739. 29	
	1926–27	[4] 113, 452. 42			95, 319. 22	95, 319. 22		18, 133. 20	
	1925–26	[4] 37, 049. 52			35, 956. 72	35, 956. 72		1, 092. 80	
	1924–25	[57] 11, 402. 62			7, 698. 08	7, 698. 08	3, 704. 54		
	1921–22			61. 36	61. 36	61. 36			
					215, 296. 09	215, 296. 09			
Automatic rifles (transfer to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926	1927–28			[58] 2, 000. 00	1, 500. 00	1, 066. 01		500. 00	433. 99
Act. Feb. 27, 1925	1926–27	[4] 150. 07	30. 37		145. 07	150. 60		5. 00	24. 84
Act May 21, 1920	1924–25	([59])							

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 407.
[53] Exclusive of $602.16 transferred to "Contingent expenses, War Department, 1927."
[54] Exclusive of $1,000 transferred to same object under Department of Commerce, Bureau of Standards.
[55] See note 54.
[56] Exclusive of $2,000 transferred to same object under Department of Commerce, Bureau of Standards.
[57] Includes $8.74 returned from same object under Department of Commerce.
[58] See note 56.
[59] Of the $39.74 balance $31 was transferred to "Civil-service retirement and disability fund," p. 407, and $8.74 returned to same object under War Department.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
ORDNANCE DEPARTMENT—continued									
Distribution of captured war devices and trophies	1927			$19,000.00	$9,515.18	$9,515.18		$9,484.82	
	1925–26	$3,698.82			3,582.68	3,582.68		116.14	
					13,097.86	13,097.86			
Gauges, dies, and jigs for manufacture	1927			[60] 44,250.00	36,807.12	36,807.12		7,442.88	
	1926	[4] 22,605.42			21,871.63	21,871.63		733.79	
	1925	[4] 11,579.48			9,592.49	9,592.49	$1,986.99		
					68,271.24	68,271.24			
Gauges, dies, and jigs for manufacture (transfer to Department of Commerce, Bureau of Standards, act May 21, 1920)	1927			[61] 5,750.00	3,000.00	2,741.63		2,750.00	$258.37
	1926	[4] 1,735.00	$723.74		952.50	1,369.28		782.50	306.96
					3,952.50	4,110.91			
Medals for officers and enlisted men, Texas Cavalry	1925	725.16					725.16		
Manufacture of arms	1927–28			300,000.00	97,075.83	97,075.83		202,924.17	
	1926–27	[4] 269,479.09			117,789.12	117,789.12		151,689.97	
	1925–26	[4] 130,013.31			123,774.74	123,774.74		6,238.57	
	1924–25	[62] 10,109.87			10,102.99	10,102.99	6.88		
	1922–23			5.83	5.83	5.83			
	1921–22			138.23	138.23	138.23			
	1920–21			94.48	94.48	94.48			
	1919–20			1,274.69	1,206.05	1,206.05	68.64		
	Certified claims.			306.32	306.32	306.32			
					350,493.59	350,493.59			
Manufacture of arms (transfer to Department of Commerce, Bureau of Standards, act May 28, 1924)	1924–25	([63])							
Manufacture of arms, act June 15, 1917	1917–1919			2,684.56	2,684.56	2,684.56			
Nitrate plants	No year.	[4] 84,834.16	4,342.90		16,995.76	14,915.84		67,838.40	6,422.82
Small-arms target practice	1921–22			754.66	754.66	754.66			
Armament of fortifications	No year.			2,095.83	*1,357,090.91*	*1,357,090.91*	1,359,186.74		
	1927			983,872.00	506,369.47	506,369.47		477,502.53	
	1926	[4] 319,907.31			263,336.01	263,336.01		56,571.30	
	1925	[64] 57,834.40			57,018.32	57,018.32	816.08		
	1924			2,098.57	*358.21*	*358.21*	2,456.78		

	1923			24. 15	24. 15	24. 15		
	1922			2, 007. 37	2, 002. 78	2, 002. 78	4. 59	
	1921				*1, 268. 90*	*1, 268. 90*	1, 268. 90	
	Certified claims.			61, 184. 28	61, 184. 28	61, 184. 28		
					468, 783. 01	*468, 783. 01*		
Armament of fortifications (transfer to Department of Commerce, Bureau of Standards, act of May 28, 1924)	1925	(65)						
Armament of fortifications, act Feb. 28, 1920		[4] 679, 985. 41			950. 35	950. 35	182, 636. 75	496, 398. 31
Armament of fortifications, act June 15, 1917	No year.				*8, 200. 99*	*8, 200. 99*	8, 200. 99	
Armament of fortifications, insular possessions	1927			233, 100. 00	58, 294. 68	58, 294. 68		174, 805. 32
	1926	[4] 213, 812. 18			90, 672. 15	90, 672. 15		123, 140. 03
	1925	[4] 187, 595. 83			164, 923. 08	164, 923. 08	22, 672. 75	
	1923			34. 43	34. 43	34. 43		
	Certified claims.			6. 21	6. 21	6. 21		
					313, 930. 55	313, 930. 55		
Field artillery armament	1927			[66] 1, 633, 000. 00	818, 477. 22	818, 477. 22		814, 522. 78
	1926	799, 046. 39			586, 929. 76	586, 929. 76		212, 116. 63
	1925	[67] 230, 880. 32			217, 506. 76	217, 506. 76	13, 373. 56	
	1924			367. 13	*911. 69*	*911. 69*	1, 278. 82	
	1923			61. 33	46. 14	46. 14	15. 19	
	Certified claims.			1, 692. 04	1, 692. 04	1, 692. 04		
					1, 623, 740. 23	1, 623, 740. 23		
Field artillery armament (transfer to Department of Commerce, Bureau of Standards):								
Act Apr. 29, 1926	1927			[68] 5, 000. 00	4, 000. 00	3, 444. 76		1, 000. 00
Act May 28, 1924	1925	(69)						
Field artillery armament (transfer to Department of Commerce, Bureau of Mines, act June 5, 1924)	1925	(70)						
Evacuation of ordnance depots	No year.	113, 625. 44			*9, 278. 78*	*9, 278. 78*		122, 904. 22
Proving grounds, Army	1927			171, 000. 00	97, 976. 63	97, 976. 63		73, 023. 37
	1926	[4] 80, 286. 26			66, 964. 25	66, 964. 25		13, 322. 01
	1925	[71] 14, 394. 25			11, 053. 90	11, 053. 90	3, 340. 35	
	1924			1, 735. 31	*1, 109. 67*	*1, 109. 67*	2, 844. 98	
	1923			541. 20	541. 20	541. 20		
	1922			180. 43	176. 43	176. 43	4. 00	
					175, 602. 74	175, 602. 74		

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 407.
[60] Exclusive of $5,750 transferred to same object under Department of Commerce, Bureau of Standards.
[61] See note 60.
[62] Includes $6.88 returned from same object under Department of Commerce, Bureau of Standards, and excludes $11.06 transferred to "Civil-service retirement and disability fund," p. 407.
[63] Balance of $6.88 returned to same object under War Department.
[64] Includes $84.82 returned from same object under Department of Commerce, Bureau of Standards, and excludes $617.13 trnasferred to "Civil service retirement and disability fund," p. 407.
[65] Balance of $84.82 returned to same object under War Department.
[66] Exclusive of $5,000 transferred to same object under Department of Commerce, Bureau of Standards.
[67] Includes $248.83 returned from same object under Department of Commerce.
[68] See note 66.
[69] Balance of $2.16 returned to same object under War Department.
[70] Balance of $246.67 returned to same object under War Department.
[71] Includes $110 returned from same object under Department of Commerce, Bureau of Standards, and excludes $800.30 transferred to "Civil service retirement and disability fund," p. 407.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
ORDNANCE DEPARTMENT—continued									
Proving grounds, Army (transfer to Department of Commerce, Bureau of Standards, act May 21, 1920)	1925	[72] $84.00	$66.00		$84.00	$150.00			
Proving-ground facilities	Certified claims.			$366.19	366.19	366.19			
Radiodynamic torpedoes, (transfer to Navy Department, act May 21, 1920)	No year.	[4] 219,874.11			93,290.14	93,290.14		$126,583.97	
Civilian schools, ordnance reservations	1922				*51.59*	*51.59*	$51.59		
Frankford Arsenal, Philadelphia, Pa	No year.	93,623.44			*500.00*	*500.00*		94,123.44	
Rock Island Arsenal, Rock Island, Ill	No year.	143,640.52			449.04	449.04		143,191.48	
Rock Island bridge, Rock Island, Ill	1927			30,000.00	23,007.16	23,007.16		6,992.84	
	1926	[4] 11,939.05			10,883.37	10,883.37		1,055.68	
	1925	[4] 4,206.51			4,206.51	4,206.51			
	1921				*75.59*	*75.59*	75.59		
					38,021.45	38,021.45			
Rock Island power plant, Rock Island, Ill	1921				*27.58*	*27.58*	27.58		
Watervliet Arsenal, West Troy, N. Y	1921			21.35	21.35	21.35			
Repairs of arsenals	1927			675,000.00	466,209.82	466,209.82		208,790.18	
	1926	[4] 239,354.43			209,002.06	209,002.06		30,352.37	
	1925	[4] 40,886.28			35,783.08	35,783.08	5,103.20		
	1922			35.86	35.86	35.86			
	1921				*825.67*	*825.67*	825.67		
	Certified claims.			753.19	753.19	753.19			
					710,958.34	710,958.34			
Terminal storage and shipping buildings	No year.	322,381.63						322,381.63	
Tanks	1927–28			264,000.00	117,659.85	117,659.85		146,340.15	
	1926–27	[4] 88,242.62			46,103.04	46,103.04		42,139.58	
	1925–26	[4] 72,846.35			36,509.99	36,509.99		36,336.36	
	1924–25	28,955.09			25,006.42	25,006.42	3,948.67		
	1923–24			127.94	127.94	127.94			
	1922–23			11.96	10.83	10.83	1.13		
	1921–22				*475.44*	*475.44*	475.44		
					224,942.63	224,942.63			

Testing machines	1927			20,000.00	11,243.00	11,243.00		8,757.00	
	1926	[4] 12,130.79			8,443.31	8,443.31		3,687.48	
	1925	[4] 224.23			195.18	195.18	29.05		
					19,881.49	19,881.49			
Claims for damage to and loss of private property by explosions and fire, plant of T. A. Gillespie Co., Morgan, N. J.	No year.	23,033.06			68.00	68.00	22,965.06		
Permanent and indefinite:									
Replacing ordnance and ordnance stores	1927–28				*1,205,775.36*	*1,205,775.36*		1,205,775.36	
	1926–27	[4] 780,828.90			*154,944.01*	*154,944.01*		935,772.91	
	1925–26	[4] 1,085,850.01			888,415.25	888,415.25		197,434.76	
	1924–25	360,780.55			247,563.91	247,563.91	113,216.64		
	1923–24				*72.27*	*72.27*	72.27		
	1921–22			931.38	916.63	916.63	14.75		
	1920–21				*19.97*	*19.97*	19.97		
	1919–20				*.60*	*.60*	.60		
	Certified claims.			4.00	4.00	4.00			
					223,912.42	*223,912.42*			
Special fund— Ordnance material, proceeds of sales (War)	No year.	[4] 433,312.29		38,357.89	9,217.66	9,217.66		462,452.52	
Total, Ordnance Department		8,641,693.89	5,752.11	9,504,465.46	6,270,849.32	6,267,406.68	1,794,144.38	10,081,165.65	$9,194.75
CHEMICAL WARFARE SERVICE									
Salaries, Office of Chief of Chemical Warfare Service	1927			21,420.00	21,309.00	21,095.90		111.00	213.10
	1926	69.50	135.76		*150.23*	*14.47*		219.73	
	1925	153.67			*8.16*	*8.16*	161.83		
					21,150.61	21,073.27			
Chemical Warfare Service, Army	No year.	46,823.57			*9,455.42*	*9,455.42*		56,278.99	
	1927—Oct. 1, 1927			25,000.00				25,000.00	
	1927			1,207,980.00	970,117.18	970,117.18		237,862.82	
	1926	[4] 140,181.08			113,077.93	113,077.93		27,103.15	
	1925	[4] 86,366.89			78,204.34	78,204.34	8,162.55		
	1922			136.89	132.74	132.74	4.15		
	1920–21			245.09	245.09	245.09			
					1,152,321.86	1,152,321.86			
Total, Chemical Warfare Service		273,594.71	135.76	1,254,781.98	1,173,472.47	1,173,395.13	8,328.53	346,575.69	213.10
CHIEF OF INFANTRY									
Infantry School, Fort Benning, Ga.	1927			33,858.00	30,053.97	30,053.97		3,804.03	
	1926	853.67			500.64	500.64		353.53	
	1925	711.45			*153.55*	*153.55*	865.00		
					30,401.06	30,401.06			

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 407.
[7] Exclusive of $110 returned to same object under War Department and $6 transferred to "Civil service retirement and disability fund," p. 407.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
CHIEF OF INFANTRY—continued									
Tank Service	1927			$25,018.00	$23,342.65	$23,342.65		$1,675.35	
	1926	$1,998.15			936.21	936.21		1,061.94	
	1925	432.99			*589.80*	*589.80*	$1,022.79		
					23,689.06	23,689.06			
Total, Chief of Infantry		3,996.26		58,876.00	54,090.12	54,090.12	1,887.79	6,894.35	
CHIEF OF CAVALRY									
Cavalry School, Fort Riley, Kans	1927			17,172.00	16,385.26	16,385.26		786.74	
	1926	1,000.78			496.76	496.76		504.02	
	1925	*538.28*					538.28		
	1924				*172.33*	*172.33*	172.33		
	1923			39.50	39.50	39.50			
Total, Chief of Cavalry		1,539.06		17,211.50	16,749.19	16,749.19	710.61	1,290.76	
CHIEF OF FIELD ARTILLERY									
Field Artillery School, Fort Sill, Okla	1927			16,938.00	15,884.46	15,884.46		1,053.54	
	1926	1,378.27			1,129.45	1,129.45		248.82	
	1925	*2.97*					2.97		
					17,013.91	17,013.91			
Instruction in Field Artillery activities	1927			4,000.00	2,022.64	2,022.64		1,977.36	
	1926				*836.23*	*836.23*		836.23	
	1925	357.19			200.00	200.00	157.19		
					1,386.41	1,386.41			
Total, Chief of Field Artillery		1,738.43		20,938.00	18,400.32	18,400.32	160.16	4,115.95	
CHIEF OF COAST ARTILLERY									
Salaries, Office of Chief of Coast Artillery	1927			22,680.00	22,680.00	22,677.38			$2.62
	1926	463.00	$300.56		*320.15*	*19.59*		783.15	
	1925	*19.82*					19.82		
					22,359.85	22,657.79			

Coast Artillery School, Fort Monroe, Va	1927			24,966.00	23,440.55	23,440.55		1,525.45	
	1926	[4] 6.53						6.53	
	1925	61.04			*4.75*	*4.75*	65.79		
					23,435.80	23,435.80			
Coast Artillery war instruction	1927			100.00	4.62	4.62		95.38	
	1926	24.00			10.00	10.00		14.00	
	1925	23.62					23.62		
					14.62	14.62			
Fire control at fortifications	1927			58,500.00	5,373.38	5,373.38		53,126.62	
	1926	[4] 46,010.68			39,413.96	39,413.96		6,596.72	
	1925	[4] 13,531.69			13,303.94	13,303.94	227.75		
	1922			93.94	93.94	93.94			
	1921				*166.06*	*166.06*	166.06		
					58,019.16	58,019.16			
Fire control in insular possessions	1927			40,000.00	326.74	326.74		39,673.26	
	1926	[4] 12,955.43			9,416.54	9,416.54		3,538.89	
	1925	[4] 20,041.84			17,640.99	17,640.99	2,400.85		
					27,384.27	27,384.27			
Submarine mines	1927			31,100.00	23,027.74	23,027.74		8,072.26	
	1926	14,538.23			14,244.89	14,244.89		293.34	
	1925	166.11			*37.81*	*37.81*	203.92		
					37,234.82	37,234.82			
Submarine mines in insular possessions	1927			100.00	89.60	89.60		10.40	
	1926	9,298.07			8,762.25	8,762.25		535.82	
	1925	64.03					64.03		
					8,851.85	8,851.85			
Total, Chief of Coast Artillery		117,204.09	300.56	177,539.94	177,300.37	177,598.31	3,171.84	114,271.82	2.62
MILITARY ACADEMY									
Buildings and grounds	No year.	480.26						480.26	
Improvement of athletic field, United States Military Academy (reimbursable)	No year.	150,000.00						150,000.00	
Maintenance, United States Military Academy	No year.	921.90			*165.97*	*165.97*		1,087.87	
	1927			970,131.00	880,845.24	880,845.24		89,285.76	
	1926	81,656.56			74,285.22	74,285.22		7,371.34	
	1925–26	922.94						922.94	
	1925	[4] 50,203.59			17.10	17.10	50,186.49		
	1924–25	309.63					309.63		
	1924				*5.85*	*5.85*	5.85		
	1922			243.37	243.37	243.37			
	1921			787.21	787.21	787.21			
	1920–21			101.28	101.28	101.28			
	1920			26.66	26.66	26.66			
	1919	11,591.43		13.12	13.12	13.12		11,591.43	
					956,147.38	956,147.38			

[4] Exclusive of amount transferred to "Civil service retirement and disability fund, p. 407.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
MILITARY ACTIVITIES—Continued									
MILITARY ACADEMY—continued									
New cadet mess hall and drawing academy, United States Military Academy	No year.	[4] $16,804.66		$700,000.00	$600,386.36	$600,386.36		$116,418.30	
Pay of Military Academy	1927			1,171,308.16	1,091,835.69	1,091,835.69		79,472.47	
	1926	185,714.40			62,557.02	62,557.02		123,157.38	
	1925	[4] 147,313.31			4.24	4.24	$309.07	147,000.00	
	1921			1,829.05	1,829.05	1,829.05			
					1,156,226.00	1,156,226.00			
Total, Military Academy		645,918.68		2,844,439.85	2,712,759.74	2,712,759.74	50,811.04	726,787.75	
MILITIA BUREAU									
Salaries, Militia Bureau	1927			132,309.00	131,907.05	131,566.27		401.95	$340.78
	1926	3,321.00	$1,113.08		*1,154.06*	*40.98*		4,475.06	
	1925	1,144.53			*57.97*	*57.97*	1,202.50		
					130,695.02	131,467.32			
Pay of National Guard for armory drills	1927–Dec. 31, 1927			10,147,866.00	6,912,096.69	6,912,096.69		3,235,769.31	
	1926–Dec. 31, 1926	3,746,059.11			3,673,409.64	3,673,409.64		72,649.47	
	1925	236,707.38			104.86	104.86		236,602.52	
					10,585,611.19	10,585,611.19			
Arming, equipping, and training the National Guard	1927–Dec. 31, 1927			15,194,785.00	12,532,183.01	12,532,183.01		2,662,601.99	
	1926–Dec. 31, 1926	3,467,997.89			2,793,282.22	2,793,282.22		674,715.67	
	1925	[73] 525,625.68			114,171.96	114,171.96		411,453.72	
	1924	([74])		2,497.05	*8,270.18*	*8,270.18*	10,767.23		
	1923			35.00	*5,769.93*	*5,769.93*	5,804.93		
	1922				*9,063.99*	*9,063.99*	9,063.99		
	1921				*366.92*	*366.92*	366.92		
	1920				*21.24*	*21.24*	21.24		
	1919				*16.53*	*16.53*	16.53		
	Certified claims.	6,047.19		22,315.30	23,913.46	23,913.46		4,449.03	
					15,440,041.86	15,440,041.86			
Arms, uniforms, equipment, etc., for field service, National Guard	1927–28				*131,438.03*	*131,438.03*		131,438.03	
	1927–Dec. 31, 1927			5,404,292.00	1,944,467.79	1,944,467.79		3,459,824.21	
	1926–27	[4] 147,342.78			44,872.91	44,872.91		102,469.87	
	1926	1,605,125.04			1,475,866.69	1,475,866.69		129,258.35	

1925–26	29, 595. 81			2, 476. 85	2, 476. 85		27, 118. 96	
1925	[4] 189, 622. 81			16, 559. 91	16, 559. 91	145, 023. 90	28, 039. 00	
1924				*1, 982. 08*	*1, 982. 08*	1, 982. 08		
				3, 350, 824. 04	3, 350, 824. 04			
Equipment of Coast Artillery, armories, Organized Militia. No year.	[4] 36, 084. 03			14, 515. 07	14, 515. 07		21, 568. 96	
Permanent and indefinite:								
Arming and equipping the militia. No year.				*24. 94*	*24. 94*	24. 94		
Total, Militia Bureau	9, 994, 673. 25	1, 113. 08	30, 904, 099. 35	29, 521, 662. 24	29, 522, 434. 54	174, 274. 26	11, 202, 836. 10	340. 78
ORGANIZED RESERVES AND MILITARY TRAINING OF CITIZENS								
Citizens' military training camps 1927–Dec. 31, 1927			2, 807, 471. 00	2, 056, 373. 65	2, 056, 373. 65		751, 097. 35	
1926–Dec. 31, 1926	[4] 517, 249. 45			448, 378. 12	448, 378. 12		68, 871. 33	
1925–Dec. 31, 1925	[4] 114, 516. 87			4, 430. 87	4, 430. 87		110, 086. 00	
				2, 509, 182. 64	2, 509, 182. 64			
Civilian military training camps 1924–Dec. 31, 1924	13, 495. 32			*218. 92*	*218. 92*	13, 714. 24		
1923				*229. 45*	*229. 45*	229. 45		
				448. 37	*448. 37*			
Military supplies and equipment for schools and colleges. 1927			2, 607. 00	652. 61	652. 61		1, 954. 39	
1926	[4] 2, 474. 49			282. 20	282. 20		2, 192. 29	
1925	[4] 3, 562. 99			437. 81	437. 81	3, 125. 18		
				1, 372. 62	1, 372. 62			
Organized Reserves 1927			3, 721, 300. 00	3, 236, 470. 09	3, 236, 470. 09		484, 829. 91	
1926	[4] 674, 801. 68			205, 366. 86	205, 366. 86		469, 434. 82	
1925	[4] 428, 651. 84			11, 426. 56	11, 426. 56	92, 225. 28	325, 000. 00	
1924				*233. 68*	*233. 68*	233. 68		
Certified claims.			455. 33	455. 33	455. 33			
				3, 453, 485. 16	3, 453, 485. 16			
Quartermaster supplies, equipment, etc., Reserve Officers' Training Corps 1923–Dec. 31, 1923				*247. 36*	*247. 36*	247. 36		
1922–Dec. 31, 1922				*14. 49*	*14. 49*	14. 49		
1921				*10. 45*	*10. 45*	10. 45		
Certified claims.			35. 60	35. 60	35. 60			
				236. 70	*236. 70*			
Reserve Officers' Training Corps 1927–Dec. 31, 1927			3, 911, 493. 00	1, 057, 926. 97	1, 057, 926. 97		2, 853, 566. 03	
1926–Dec. 31, 1926	[4][2] 642, 354. 61			2, 365, 955. 95	2, 365, 955. 95		276, 398. 66	
1925–Dec. 31, 1925	[4] 336, 249. 57			35, 522. 02	35, 522. 02		300, 727. 55	
1924–Dec. 31, 1924	296, 453. 90			*2. 902. 51*	*2, 902. 51*	299, 356. 41		
				3, 456, 502. 43	3, 456, 502. 43			
Total, Organized Reserves and Military Training of Citizens	5, 029, 810. 72		10, 443, 361. 93	9, 419, 857. 78	9, 419, 857. 78	409, 156. 54	5, 644, 158. 33	

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 407.
[2] Exclusive of $100,000 transferred to "Preservation and repair of fortifications, 1927," and $1,567.90 to "Civil service retirement and disability fund," p. 407.
[4] Balance of $600,000 transferred to "Horses for cavalry, artillery, engineers, etc., 1927."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
MILITARY ACTIVITIES—Continued									
NATIONAL BOARD FOR PROMOTION OF RIFLE PRACTICE									
National trophy and medals for rifle contests	1927			$7,000.00	$1,564.97	$1,564.97		$5,435.03	
	1926	$3,504.86			3,307.70	3,307.70		197.16	
	1925	784.24			*33.68*	*33.68*	$817.92		
	1921				*35.00*	*35.00*	35.00		
					4,803.99	4,803.99			
Ordnance equipment for rifle ranges for civilian instruction	1927			9,000.00	7,171.99	7,171.99		1,828.01	
	1926	5,254.40			2,248.00	2,248.00		3,006.40	
	1925	502.86					502.86		
					9,419.99	9,419.99			
Quartermaster supplies and services for rifle ranges for civilian instruction	No year.	114,841.44		40,700.00	25,167.75	25,167.75		130,373.69	
Rifle ranges for civilian instruction	No year.	110,150.89			17,926.16	17,926.16		92,224.73	
Total, National Board for Promotion of Rifle Practice		235,038.69		56,700.00	57,317.89	57,317.89	1,355.78	233,065.02	
Total, Military Activities		93,472,250.72	$10,863,298.98	274,576,665.55	267,124,843.31	267,318,400.11	9,936,060.99	90,988,011.97	$10,669,742.18
NONMILITARY ACTIVITIES									
UNDER QUARTERMASTER CORPS									
NATIONAL CEMETERIES									
Antietam Battle Field: Preservation	1927			6,500.00	4,974.08	4,974.08		1,525.92	
	1926	800.43			560.75	560.75		239.68	
	1925	19.58					19.58		
					5,534.83	5,534.83			
Burial of indigent patients, Army and Navy Hospital, Hot Springs, Ark	1927			100.00				100.00	
	1926	100.00						100.00	
	1925	100.00					100.00		

Care, etc., of Confederate burial plats	1927			1,250.00	927.36	927.36		322.64
	1926	[4] 290.08			185.80	185.80		104.28
	1925	[4] 126.50					126.50	
					1,113.16	1,113.16		
Confederate mound, Oakwood Cemetery, Chicago, Ill	1927			500.00	375.00	375.00		125.00
	1926	125.00			125.00	125.00		
					500.00	500.00		
Confederate Stockade Cemetery, Johnstons Island, Sandusky Bay, Ohio	1927			350.00	150.00	150.00		200.00
	1926	113.60			53.00	53.00		60.60
	1925	150.00					150.00	
					203.00	203.00		
Disposition of remains of officers, soldiers, and civil employees	1927			100,000.00	74,549.60	74,549.60		25,450.40
	1926	14,289.32			11,317.76	11,317.76		2,971.56
	1925	3,136.68			*116.32*	*116.32*	3,253.00	
	Certified claims.	1.68		35.22	35.22	35.22		1.68
					85,786.26	85,786.26		
Funeral expenses of Lieut. Louis Brumelet, Eighty-first Heavy Field Artillery, French Army	No year.	507.50						507.50
Headstones for graves of soldiers	1927			170,000.00	143,380.60	143,380.60		26,619.40
	1926	[4] 24,698.32			17,936.45	17,936.45		6,761.87
	1925	4,404.25			90.95	90.95	4,313.30	
	1923				*6.45*	*6.45*	6.45	
	1921				*5.74*	*5.74*	5.74	
	Certified claims.			39.86	39.86	39.86		
					161,435.67	161,435.67		
Headstones for graves of American soldiers in Europe	No year.	548,535.04			27,279.51	27,279.51		521,255.53
Monuments or tablets in Cuba and China	No year.	1,190.00						1,190.00
	1927			1,000.00	580.80	580.80		419.20
	1926	437.35			100.00	100.00		337.35
	1925	553.12					553.12	
					680.80	680.80		
National cemeteries	1927			483,160.00	426,923.66	426,923.66		56,236.34
	1926	[4] 74,720.68			70,967.36	70,967.36		3,753.32
	1925	[4] 4,760.21			1,260.03	1,260.03	3,500.18	
	1922				*.29*	*.29*	.29	
	1921				*.03*	*.03*	.03	
					499,150.73	499,150.73		

[4] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
NONMILITARY ACTIVITIES—Continued									
NATIONAL CEMETERIES—continued									
Pay of superintendents of national cemeteries	1926	$4,998.64			$4,182.22	$4,182.22		$816.42	
	1925	2,095.58			*49.67*	*49.67*	$2,145.25		
	1923			$3.59	3.59	3.59			
	1921			15.60	15.60	15.60			
					4,151.74	4,151.74			
Repairing roads to national cemeteries	1927			15,000.00	7,470.87	7,470.87		7,529.13	
	1926	9,975.59			9,898.45	9,898.45		77.14	
	1925	55.69					55.69		
					17,369.32	17,369.32			
Repairing road, Natchez National Cemetery, Mississippi	1924–25	2,972.13					2,972.13		
Repairs, Arlington Memorial Amphitheater and Chapel	1927			15,000.00	14,966.77	14,966.77		33.23	
Total, National Cemeteries		699,156.97		792,954.27	818,171.79	818,171.79	17,201.26	656,738.19	
NATIONAL MILITARY PARKS									
Chickamagua and Chattanooga National Military Park	No year.	1,325.14			*328.27*	*328.27*		1,653.41	
	1927			78,265.00	75,715.00	66,035.96		2,550.00	$9,679.04
	1926	(75)	$9,437.47		[75] *993.62*	8,443.85		971.87	
	1925	617.30			*107.95*	*107.95*	725.25		
					74,285.16	74,043.59			
Gettysburg National Military Park	No year.	12,836.54			*3,540.00*	*3,540.00*		16,376.54	
	1927			53,600.00	52,692.27	47,076.60		907.73	5,615.67
	1926	1,359.16	6,576.69		1,210.24	7,786.93		148.92	
	1925	[4] 1,582.10			1,142.50	1,142.50	439.60		
					51,505.01	52,466.03			
Guilford Courthouse National Military Park	1927			9,115.00	9,015.00	8,785.90		100.00	229.10
	1926	158.30	870.21		.75	869.46		159.05	
	1925	[4] 245.31					245.31		
					9,014.25	9,655.36			

Moores Creek National Military Park	1927			1,500.00				1,500.00	
National monuments, War Department	1927			21,961.00	18,812.02	18,812.02		3,148.98	
Shiloh National Military Park	1927			29,163.00	29,163.00	28,244.71			918.29
	1926	(76)	1,005.66		[76] *11.24*	994.42		1.51	
	1925	[4] 14,103.42					14,103.42		
					29,151.76	29,239.13			
Vicksburg National Military Park	No year.	3,281.01						3,281.01	
	1927			74,000.00	23,894.68	21,842.54		50,105.32	2,052.14
	1926	[4] 323.72	3,260.81		*1.78*	3,259.03		325.50	
	1925	203.29			*128.25*	*128.25*	331.54		
					23,764.65	24,973.32			
		36,035.29							
Less repayments transferred to "Civil service retirement and disability fund," as indicated by footnotes		31.48							
Total, National Military Parks		36,003.81	21,150.84	267,604.00	206,532.85	209,189.45	15,845.12	81,229.84	18,494.24
UNDER SIGNAL CORPS									
Replacing Washington-Alaska submarine cable	No year.	46,106.85			6,698.85	6,698.85		39,408.00	
Washington-Alaska military cable and telegraph system	1927–28			157,167.00	126,867.63	126,867.63		30,299.37	
	1927			20,000.00	19,410.19	19,410.19		589.81	
	1926–27	27,942.94			23,150.12	23,150.12		4,792.82	
	1925–26	3,019.62			1,248.91	1,248.91		1,770.71	
	1924–25	6,272.57					6,272.57		
					170,676.85	170,676.85			
Washington-Alaska military cable and telegraph system (transfer to Department of Commerce, Bureau of Standards), act May 28, 1924	1925–26	[4] 45.09	64.57		*18.25*	46.32		63.34	
Total, Signal Corps, nonmilitary		83,387.07	64.57	177,167.00	177,357.45	177,422.02	6,272.57	76,924.05	
UNDER MEDICAL DEPARTMENT									
Appliances for disabled soldiers	1927			1,000.00	475.44	475.44		524.56	
	1926	254.88			69.66	69.66		185.22	
	1925	282.63					282.63		
					545.10	545.10			

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 408.
[75] Balance of $11.77 and $21.75 repayments transferred to "Civil service retirement and disability fund," p. 408.
[76] Balance of $0.34 and $9.73 repayments 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
NONMILITARY ACTIVITIES—Continued									
UNDER MEDICAL DEPARTMENT—con.									
Artificial limbs	1927			$60,000.00	$59,829.87	$59,829.87		$170.13	
	1926	$2,695.80			2,227.42	2,227.42		468.38	
	1925	171.71			150.00	150.00	$21.71		
	Certified claims.			525.00	525.00	525.00			
					62,732.29	62,732.29			
Trusses for disabled soldiers	1927			750.00	90.12	90.12		659.88	
	1926	723.86			34.84	34.84		689.02	
	1925	645.19					645.19		
					124.96	124.96			
Medical and Surgical History of the World War	1927			16,000.00	15,909.33	15,909.33		90.67	
	1926	[4] 1,821.88			663.47	663.47		1,158.41	
	1925	612.39			*33.33*	*33.33*	645.72		
					16,539.47	16,539.47			
Hospital facilities and services, War Department	No year.	1.25						1.25	
Total, Medical Department, nonmilitary		7,209.59		78,275.00	79,941.82	79,941.82	1,595.25	3,947.52	
UNDER CORPS OF ENGINEERS									
CORPS OF ENGINEERS, MISCELLANEOUS									
Care and improvement, Zachary Taylor Memorial Grounds	1925–26	153.80			152.90	152.90		.90	
Salaries of employees, public buildings and grounds	1919				*12.44*	*12.44*	12.44		
Improvements, birthplace of George Washington, Wakefield, Va	1927			1,500.00	1,180.00	840.33		320.00	$339.67
	1926	[4] 9,959.43	$1,588.22		9,954.12	11,542.34		5.31	
					11,134.12	12,382.67			
Inspection of battle fields, Appomattox Court House, Va	1927			1,500.00	592.56	592.56		907.44	
Inspection of battle fields in State of Georgia	1927			3,000.00	1,083.84	1,083.84		1,916.16	
Inspection of battle field, Pea Ridge, Ark	1927			1,500.00	1,012.08	1,012.08		487.92	

Inspection of battle fields in and around Fredericksburg and Spotsylvania Court House, Va	1925–26	[1] 1, 045. 11						1, 045. 11	
Battle Fields Commission, Petersburg, Va	1926		965. 22			965. 22			
Memorial to Virginia Dare	1927			2, 500. 00				2, 500. 00	
Memorial to Roger Williams	1927			1, 500. 00				1, 500. 00	
Memorials for Revolutionary battle field, White Plains, N. Y	1927			2, 000. 00	19. 68	19. 68		1, 980. 32	
Memorials to John Adams and John Quincy Adams	1926	5, 000. 00			5, 000. 00	5, 000. 00			
Macdonough memorials, Lake Champlain, N. Y. and Vt	No year.		2, 185. 87			2, 185. 87			
Construction and maintenance of roads, bridges, and trials, Alaska	1927–28			1, 000, 000. 00	252, 147. 60	252, 147. 60		747, 852. 40	
	1926–27	635, 132. 38			634, 991. 45	634, 991. 45		140. 93	
					887, 139. 05	887, 139. 05			
Construction and maintenance of military and post roads, bridges, and trails, Alaska	Certified claims.			4, 810. 69	4, 810. 69	4, 810. 69			
Emergency shipping fund construction of barges and towboats, Upper Mississippi River	No year.	181, 429. 44	3, 901. 17					181, 429. 44	3, 901. 17
Expenses, California Débris Commission	1927			15, 000. 00	15, 000. 00	14, 880. 29			119. 71
	1926	[1] 389. 69	853. 62		389. 69	1, 243. 31			
	1925	1, 718. 17	10. 00				1, 718. 17		10. 00
					15, 389. 69	16, 123. 60			
Indefinite—Special funds— Wagon roads, bridges, and trails, Alaska fund	No year.	163, 890. 37		154, 761. 50	190, 346. 62	190, 346. 62		128, 305. 25	
Funds contributed for improvement of roads, bridges, and trails, Alaska	No year.	11, 431. 61		91, 695. 82	99, 642. 07	99, 642. 07		3, 485. 36	
Total, Corps of Engineers, miscellaneous		1, 010, 150. 00	9, 504. 10	1, 279, 768. 01	1, 216, 310. 86	1, 221, 444. 41	1, 730. 61	1, 071, 876. 54	4, 370. 55
RIVERS AND HARBORS									
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	No year.	24, 000. 00						24, 000. 00	
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	No year.	788. 45			788. 45	788. 45			

[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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NONMILITARY ACTIVITIES—Continued									
RIVERS AND HARBORS—continued									
Improving harbor at—Continued.									
Stonington and New London and Mystic and Thames Rivers, Conn., and Pawcatuck River, R. I. and Conn	No year.		$275.54		*$0.58*	$56.79		(77)	$218.17
New York, N. Y	No year.	[4] $84,896.59	63,556.07		39,408.57	10,673.89		$45,488.02	92,290.75
Port Jefferson, Mattituck, Huntington, Glencove, Flushing Bay, Canarsie Bay, and Sag Harbor, N. Y	No year.	28,269.38	303.08		28,269.38	21,953.21			6,619.25
Saugerties, N. Y	No year.		1,028.25			1,028.25			
Tarrytown Harbor, N. Y	No year.		185.74			185.74			
Inland waterway from Delaware River to Chesapeake Bay, Del. and Md	No year.		11,760.40		*50.13*	2,509.30		(77)	9,200.97
Harbor of refuge, Cape Lookout, N. C	No year.	[4] 3,905.94	208.74		2,000.00	1,542.53		1,905.94	666.21
Charleston, S. C	No year.	[4] 55,999.91	81,774.84		52,947.99	128,473.91		3,051.92	6,248.92
Mobile, Ala	No year.	200.00			200.00	200.00			
Hillsboro Bay, Fla	No year.	10,000.00						10,000.00	
St. Augustine, Fla	No year.				*1,500.00*	*1,500.00*		1,500.00	
St. Lucie Inlet, Fla	No year.	26,500.00						26,500.00	
Brazos Island, Tex	No year.	[4] 29,866.64	7,558.31		29,866.64	37,424.95			
Toledo, Port Clinton, Sandusky, Huron, Vermilion, Lorain, Cleveland, Fairport, Ashtabula, and Conneaut, Ohio	No year.	4,800.00						4,800.00	
Chicago and Calumet, Ill., Chicago and Illinois Rivers, Ill., Calumet River, Ill. and Ind., Indiana and Michigan City Harbors, Ind	No year.	[4] 4,999.37	68,954.74		4,999.37	73,954.11			
Waukegan, Ill	No year.	1,000.00			1,000.00	1,000.00			
San Diego, Calif	No year.		165.79		*165.79*			(77)	
Suisun Channel, Calif	No year.	(77)							
Nehalem Bay, Oreg	No year.		724.13			724.13			
Tillamook Bay and Bar, Oreg	No year.	644.36	1,519.62		644.36	2,163.98			
Grays Harbor and Chehalis River, Wash	No year.	719.23						719.23	

Indefinite—Special funds:									
Funds advanced for improvement, act Mar. 3, 1925, of—									
Miami Harbor, Fla	No year.	[4] 489, 993. 07	9, 217. 93	$1, 105, 000. 00	994, 993. 07	866, 595. 32		600, 000. 00	137, 615. 68
Louisiana and Texas Intracoastal Waterway, Louisiana and Texas	No year.	3. 66	4, 124. 65	[4] 9, 957. 61	6, 927. 11	8, 500. 16		3, 034. 16	2, 551. 60
Olympia Harbor, Wash	No year.			70, 000. 00	25, 000. 00			45, 000. 00	25, 000. 00
Los Angeles Harbor, Calif	No year.	(77)							
Wrangell Narrows, Alaska	No year.		2, 996. 56			2, 996. 56			
Hilo Harbor, Hawaii	No year.	150, 000. 00			[76] 150, 000. 00	[76] 150, 000. 00			
Umpqua Harbor and River, Oreg	No year.			20, 000. 00	20, 000. 00				20, 000. 00
Funds contributed for improvement of—									
Plymouth Harbor, Mass	No year.		12, 673. 65			12, 673. 65			
Green Bay Harbor, Wis	No year.			50, 000. 00	50, 000. 00	50, 000. 00			
Galveston Channel, Tex., sea wall extension	No year.	[4] 73. 86			[76] 73. 86	[76] 73. 86			
Brazos Island Harbor, Tex	No year.	638. 33						638. 33	
Crescent City Harbor, Calif	No year.	[4] 77. 12	3. 50		77. 12	80. 62			
Richmond Harbor, Calif	No year.	[4] 162. 76	51. 81	152, 500. 00	30, 162. 76	214. 57		122, 500. 00	30, 000. 00
Yaquima Bay, Oreg	No year.			30, 000. 00	30, 000. 00	16, 720. 84			13, 279. 16
Nome Harbor, Alaska	No year.			2, 500. 00	2, 500. 00	2, 500. 00			
		917, 538. 67							
Less repayments to sundry accounts transferred to "Civil service retirement and disability fund"		216. 50							
Total, Harbors		917, 322. 17	267, 083. 35	1, 439, 957. 61	1, 468, 142. 18	1, 391, 534. 82		889, 137. 60	343, 690. 71
Improving rivers:									
Connecticut, Conn	No year.	40. 77	71. 03		40. 77	111. 80			
Harlem, N. Y	No year.	104, 725. 32	22, 905. 47		24, 999. 20	40, 140. 62		79, 726. 12	7, 764. 05
Cooper, Salem, Cohansey, and Maurice Rivers, Woodbury, Mantua, Raccoon, Oldmans, and Alloway Creeks, N. J	No year.		. 75		*. 75*			(77)	
Maurice, N. J	No year.		55. 07		*55. 07*			(77)	
Salem, N. J	No year.		1. 46		*1. 46*			(77)	
Delaware, Pa. and N. J	No year.		1, 283. 58		*4. 32*	711. 31		(77)	567. 95
Allegheny, Pa	No year.		6, 494. 26		*363. 14*	*1, 444. 45*		363. 14	7, 575. 57
Flood control, Allegheny and Monongahela Rivers	No year.	[4] 18, 450. 99	1, 191. 34		14, 021. 14	12, 989. 96		4, 429. 85	2, 222. 52
Schuylkill, Pa	No year.	[4] 14, 742. 27	10, 000. 73		*20. 75*	1, 635. 30		14, 763. 02	8, 344. 68
Flood control, North Branch Susquehanna River, Pa. and N. Y	No year.	[4] 21. 73	250. 59		21. 73	272. 32			
James, Va	No year.	[4] 16, 540. 48	5, 622. 32		16, 435. 64	21, 120. 50		104. 84	937. 46
James, Nansemond, Pagan, and Appamattox, Va	No year.	[4] 29, 933. 11	736. 96		11, 462. 26	916. 21		18, 470. 85	11, 283. 01
Blackwater, Va., and Meherrin and Roanoke, N. C	No year.	1, 488. 34	585. 55			122. 55		1, 488. 34	463. 00
Newbegun Creek, N. C			123. 86						123. 86

[4] Exclusive of amount transferred to "Civil-service retirement and disability fund," p. 408.
[76] Returned to contributors.
[77] Balance 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NONMILITARY ACTIVITIES—Continued									
RIVERS AND HARBORS—continued.									
Improving rivers—Continued.									
Waterway from Norfolk, Va., to Sounds of North Carolina	No year.	$13,648.74	$558.90		$500.00	$570.41		$13,148.74	$488.49
Santee, Wateree, and Congaree, S. C	No year.	[4] 18,443.31	433.81		5,943.31	5,974.08		12,500.00	403.04
Black Warrior, Warrior, and Tombigbee, Ala	No year.	11,825.50	3,127.21		11,825.50	14,952.71			
Maintenance and operation, Dam No. 2, Muscle Shoals, Ala	1927-28			$300,000.00				300,000.00	
	1926-27	[4] 199,706.41	46,291.79		190,084.03	229,445.65		9,622.38	6,930.17
					190,084.03	229,445.65			
Dam No. 2, Muscle Shoals, Ala	No year.	[4] 3,613,583.12	306,946.30		2,419,250.13	2,522,592.15		1,194,332.99	203,604.28
Pascagoula, Wolf, Jordan, Pearl, and East Pearl Rivers, and Biloxi Harbor, Miss	No year.	.50	63.48		.50	63.98			
Pascagoula, Chickashay, and Leaf Rivers, Miss	No year.	82.50			82.50	82.50			
Atchafalaya, La	No year.		2,619.34			.45			2,618.89
Inland waterway from Mermentau River to Sabine River La. and Tex	No year.		120.42						120.42
Waterway from Franklin to Mermentau, La	No year.	2,756.23	631.47		2,756.23				3,387.70
Ohio	No year.	[4] 15,389.02	10,000.00		10,389.02	14,334.15		5,000.00	6,054.87
Ohio, below Pittsburgh, Pa	No year.	([77])	715.80		*2,000.00*	*19,543.31*		2,000.00	18,259.11
Refund to lessees of land or water power, Muskingum River, Ohio	No year.	181.66						181.66	
Minnesota, Minn	No year.	314.85						314.85	
Sacramento and Feather, Calif	No year.	([77])	495.25						495.25
Coquille, Coos, Siuslaw, and Yakima Rivers, and Coos, Tillamook, and Nehalem Bays, Oreg	No year.	[4] 32.40			32.40	32.40			
Siuslaw, Oreg	No year.		154.36			154.36			
Columbia, at Three Mile Rapids, Oreg. and Wash	No year.	[4] 5,461.20	7,606.80			1,169.98		5,461.20	6,436.82
Mouth of Columbia, Oreg. and Wash	No year.	[4] 16,214.92	3,166.85		3,994.50	4,816.98		12,220.42	2,344.37
Flood control, Puyallup River, Wash	No year.	[4] 16.59			16.59	16.59			
Skagit, Wash	No year.	([77])							

Snohomish, Wash	No year.	[4] 6, 986. 58	729. 64			30. 01		6, 986. 58	699. 63
Swinomish Slough, Wash	No year.	4, 293. 78						4, 293. 78	
Mississippi	No year.	16. 35						16. 35	
Mississippi, between St. Paul and Minneapolis and Brainerd and Grand Rapids; Mississippi and Leech Rivers, and reservoirs at headwaters of Mississippi River	No year.	26, 701. 00	1, 321. 53			567. 49		26, 701. 00	754. 04
Experimental towboats for Mississippi River and tributaries	No year.	65, 266. 56	565. 19					65, 266. 56	565. 19
Protecting levees not under Government control on Mississippi River, its tributaries, and outlets during flood emergency	No year.	2, 122. 13						2, 122. 13	
Reservoirs at headwaters of Mississippi River	No year.	2, 031. 70			*6, 868. 55*	*6, 868. 55*		8, 900. 25	
Flood control, Mississippi River	No year.	[4] 8, 907, 081. 50	1, 196, 084. 41	10, 000, 000. 00	10, 952, 371. 37	10, 584, 597. 39		7, 954, 710. 13	1, 563, 858. 39
Emergency flood control, Mississippi River	No year.	13. 50						13. 50	
Flood control, Mississippi River, and Sacramento River, Calif	No year.	[77]							
Flood control, Sacramento River, Calif	No year.	[4] 697, 225. 18	28, 192. 16	400, 000. 00	710, 667. 73	641, 069. 11		386, 557. 45	97, 790. 78
Flood control, Sacramento River, Calif. (transfer to Navy Department, act May 21, 1920)	No year.	70, 000. 00			70, 000. 00	70, 000. 00			
Examinations, surveys, and contingencies of rivers and harbors	No year.	[4] 485, 876. 61	73, 657. 13	150, 000. 00	336, 730. 06	301, 850. 95		299, 146. 55	108, 536. 24
Maintenance and improvement of existing river and harbor works	No year.	[4] 61,014,658.24	5, 466, 697. 44	50, 000, 000. 00	[76] 41, 472, 051. 80	[76] 40, 602, 982. 11		69, 542, 606. 44	6, 335, 767. 13
Maintenance and improvement of existing river and harbor works (transfer to Navy Department, act May 21, 1920)	No year.	36, 500. 00			36, 500. 00	36, 500. 00			
Modifications and readjustments of contracts, river and harbor improvements	No year.	520, 038. 99						520, 038. 99	
Claims for damages by collision, river and harbor work	No year.			2, 892. 28	2, 892. 28	2, 892. 28			
Permanent and indefinite: Examinations and surveys at South Pass, Mississippi River	1927			10, 000. 00	10, 000. 00	10, 000. 00			
	1926	[77]	572. 22			572. 22			
					10, 000. 00	10, 572. 22			
Gauging waters of the Mississippi River and its tributaries	1927			9, 600. 00	9, 450. 00	9, 450. 00		150. 00	
	1926	[4] 150. 00						150. 00	
	1925	150. 00					$150. 00		
					9, 450. 00	9, 450. 00			

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

[76] Includes 532.000 returned to contributors for funds advanced for improvement of river and harbor work under act of Mar. 3, 1925.

[77] Balance 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NONMILITARY ACTIVITIES—Continued									
RIVERS AND HARBORS—continued									
Improving rivers—Continued.									
Permanent and indefinite—Continued.									
Maintenance of channel, South Pass, Mississippi River	1927			$100,000.00	$100,000.00	$100,000.00			
	1926	(77)	$6,623.78			6,623.78			
					100,000.00	106,623.78			
Operating snag and dredge boats on upper Mississippi, Illinois, and Minnesota Rivers	1927			25,000.00	18,000.00	14,382.50		$7,000.00	$3,617.50
	1926	[4] $3,609.89	2,136.52		*1,988.44*	148.08		5,598.33	
	1925	2,319.42					$2,319.42		
					16,011.56	14,530.58			
Operating snag boats on the Ohio River	1927			50,000.00	44,711.39	43,345.39		5,288.61	1,366.00
	1926	[4] 30.63	7,462.12		*4,645.50*	2,816.62		4,676.13	
	1925	[4] 2,605.77					2,605.77		
					40,065.89	46,162.01			
Operating and care of canals and other works of navigation	No year.		543,731.35	[4] 5,746,270.71	5,746,270.71	5,720,952.70			569,049.36
Permanent International Commission of Congresses of Navigation	1927			3,000.00	3,000.00	2,893.01			106.99
	1926	1,105.54	700.90		*33.23*	422.09		1,138.77	245.58
	1925	1,100.00	266.84		*266.84*		1,366.84		
					2,699.93	3,315.10			
Removing obstructions in Mississippi, Atchafalaya, and Old Rivers	1927			100,000.00	94,713.22	73,618.00		5,286.78	21,095.22
	1926	[4] 49.87	10,111.15		*20.00*	10,091.15		69.87	
					94,693.22	83,709.15			
Removing sunken vessels or craft obstructing or endangering navigation	No year.		69,511.29	[4] 290,984.61	290,984.61	228,506.58			131,989.32

Special funds—									
Maintenance and operation of dams and other improvements of navigable waters	No year.	212, 123. 34		129, 603. 82				341, 727. 16	
Protective works and measures, Lake of the Woods and Rainy River, Minn	No year.			[78] 275, 000. 00	25, 000. 00	198. 50		250, 000. 00	24, 801. 50
Funds advanced for improvement, act Mar. 3, 1925, of—									
San Joaquin River and Stockton Channel, Calif	No year.			13, 000. 00	10, 000. 00	5, 066. 97		3, 000. 00	4, 933. 03
Mississippi River at Hastings, Minn	No year.			30, 000. 00	5, 000. 00	606. 34		25, 000. 00	4, 393. 66
Mississippi River at Moline, Ill	No year.					*40, 000. 00*			40, 000. 00
Funds contributed for improvement of—									
Saco River, Me	No year.			20, 000. 00				20, 000. 00	
Salem River, N. J	No year.			30, 000. 00				30, 000. 00	
Missouri River at Bakers Bend, Mo	No year.	21, 537. 44		78, 462. 56	100, 000. 00	93, 802. 55			6, 197. 45
Missouri River at Darst Bottoms, Mo	No year.		24, 000. 00	30, 000. 00	30, 000. 00	54, 000. 00			
Missouri River at Kansas City, Mo	No year.		3, 000. 00			3, 000. 00			
Missouri River at Deapolis, N. Dak	No year.			4, 000. 00	4, 000. 00	4, 000. 00			
Missouri River near Cote San Dessein, Mo	No year.			10, 000. 00				10, 000. 00	
Missouri River at Sheep Nose Bend, Mo	No year.			20, 000. 00	20, 000. 00	909. 46			19, 090. 54
Missouri River near Mandan Lake, N. Dak	No year.			4, 000. 00	4, 000. 00	4, 000. 00			
Missouri River near Bismarck, N. Dak	No year.			21, 000. 00	21, 000. 00	21, 000. 00			
Missouri River near Parkville, Mo	No year.		2, 411. 45			2, 411. 45			
Cypress Bayou and waterway between Jefferson, Tex., and Shreveport, La	No year.	10, 000. 00	7, 789. 84		10, 000. 00	17, 465. 49			324. 35
Mississippi River, Yazoo, Miss., Delta Levee, District, Miss	No year.	[4] 682. 72	[79] 682. 72	150, 000. 00	149, 695. 13	102, 099. 46		987. 59	46, 912. 95
Flood control, Allegheny and Monongahela Rivers	No year.	2, 072. 27		7, 529. 89	8, 555. 58	5, 149. 72		1, 046. 58	3, 405. 86
Flood control, Mississippi	No year.	[4] 158, 868. 30	175, 907. 02	1, 924, 270. 70	1, 710, 075. 54	1, 733, 851. 97		.373, 063. 46	152, 130. 59
Flood control, Sacramento River, Calif	No year.	337, 576. 11	[79] 11, 863. 15	400, 000. 00	737, 576. 11	641, 264. 73			84, 448. 23

[4] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 408.
[77] Balance transferred to "Civil service retirement and disability fund," p. 408.
[78] Credited from miscellaneous receipts under Department of State, see p. 38.
[79] Debit balance.

Dist. Rep. Flood Control 1927 S.F. 11.30% 41 v. 37
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Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NONMILITARY ACTIVITIES—Continued									
RIVERS AND HARBORS—continued									
Improving rivers—Continued.									
Permanent and indefinite—Continued.									
Special funds—Contd.									
Funds contributed for improvement of—Continued.									
Petaluma Creek, Calif	No year.		$3, 257. 40			$3, 257. 40			
Sacramento and Feather Rivers, Calif	No year.	$3, 840. 10						$3, 840. 10	
Columbia and Lower Willamette Rivers below Vancouver, Wash., and Portland, Oreg	No year.	7, 000. 00	15. 42	$10, 000. 00	$17, 000. 00	17, 015. 42			
Special deposit accounts			134, 938. 67			15, 207. 84			$119, 730. 83
		76, 687, 233. 48							
Less repayments to sundry accounts transferred to "Civil service retirement and disability fund"		61. 60							
Total, Rivers		76, 687, 171. 88	8, 179, 392. 35	70, 344, 614. 57	65, 445, 832. 93	63, 992, 989. 41	$6, 442. 03	81, 579, 511. 49	9, 632, 235. 87
Total, Rivers and Harbors		77, 604, 494. 05	8, 446, 475. 70	71, 784, 572. 18	66, 913, 975. 11	65, 384, 524. 23	6, 442. 03	82, 468, 649. 09	9, 975, 926. 58
INLAND AND COASTWISE WATERWAYS SERVICE									
Capital stock, Inland Waterways Corporation	No year.	1, 500, 000. 00		2, 000, 000. 00	2, 500, 000. 00	2, 500, 000. 00		1, 000, 000. 00	
Transportation facilities, inland and coastwise waterways	1925	321. 94			*95. 81*	*95. 81*	417. 75		
Total, Inland and Coastwise Waterways Service		1, 500, 321. 94		2, 000, 000. 00	2, 499, 904. 19	2, 499, 904. 19	417. 75	1, 000, 000. 00	

NATIONAL HOMES FOR DISABLED VOLUNTEER SOLDIERS								
National Home for Disabled Volunteer Soldiers:								
Central Branch	1927			1, 167, 500. 00	1, 120, 144. 27	1, 120, 144. 27		47, 355. 73
	1926	763. 00	111, 641. 64		*20, 145. 00*	91, 496. 64		20, 908. 00
	1925	24, 949. 91					24, 949. 91	
					1, 099, 999. 27	1, 211, 640. 91		
Hospital facilities, National Home for Disabled Volunteer Soldiers, Central Branch, new hospital	No year.	1, 558. 62						1, 558. 62
Hospital facilities, National Home for Disabled Volunteer Soldiers, Central Branch, officers' and nurses' quarters	No year.	610. 90						610. 90
Danville Branch	1927			571, 300. 00	560, 392. 25	560, 392. 25		10, 907. 75
	1926	1, 006. 85	25, 417. 09	25, 000. 00	23, 122. 23	48, 539. 32		2, 884. 62
	1925	6, 874. 46					6, 874. 46	
					583, 514. 48	608, 931. 57		
Eastern Branch	1927			393, 500. 00	389, 693. 32	389, 693. 32		3, 806. 68
	1926	885. 41	21, 786. 95	11, 000. 00	9, 128. 34	30, 915. 29		2, 757. 07
	1925	7, 925. 36			305. 00	305. 00	7, 620. 36	
	Certified claims.			25. 41	25. 41	25. 41		
					399, 152. 07	420, 939. 02		
Marion Branch	1927			816, 000. 00	754, 175. 47	754, 175. 47		61, 824. 53
	1926	1, 030. 04	66, 631. 18	30, 000. 00	3, 001. 98	69, 633. 16		28, 028. 06
	1925	10, 005. 85			*61. 95*	*61. 95*	10, 067. 80	
	1922				*45. 13*	*45. 13*	45. 13	
					757, 070. 37	823, 701. 55		
Hospital facilities, National Home for Disabled Volunteer Soldiers, Marion Branch additional building	No year.	149. 63						149. 63
Mountain Branch	1927			769, 800. 00	637, 252. 88	637, 252. 88		132, 547. 12
	1926	1, 169. 77	149, 555. 75		*88, 071. 25*	61, 484. 50		89, 241. 02
	1925	41, 010. 39					41, 010. 39	
					549, 181. 63	698, 737. 38		
Northwestern Branch	1927			928, 500. 00	840, 937. 59	840, 937. 59		87, 562. 41
	1926	1, 290. 76	121, 705. 87		*47, 378. 14*	80, 327. 73		42, 668. 90
	1925	29, 752. 82					29, 752. 82	
					799, 559. 45	921, 265. 32		

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
NONMILITARY ACTIVITIES—Continued									
NATIONAL HOMES FOR DISABLED VOLUNTEER SOLDIERS—continued									
National Home for Disabled Volunteer Soldiers—Con.									
Hospital facilities, National Home for Disabled Volunteer Soldiers, Northwestern Branch, officers' and nurses' quarters	No year.	$753.61						$753.61	
Repairing roadway, National Home for Disabled Volunteer Soldiers, Northwestern Branch	1926–27		$17,500.00		*$0.15*	$17,499.85		.15	
Pacific Branch	1927			$1,150,200.00	1,066,794.66	1,066,794.66		83,405.34	
	1926	1,196.94	124,101.44	20,000.00	3,084.78	127,186.22		18,112.16	
	1925	12,094.35			70.42	70.42	$12,023.93		
	Certified claims.			99.67	99.67	99.67			
					1,070,049.53	1,194,150.97			
Hospital construction, National Home for Disabled Volunteer Soldiers, Pacific Branch	No year.	850,000.00	350,976.75		795,366.60	1,146,343.35		54,633.40	
Sewer connection, National Home for Disabled Volunteer Soldiers, Pacific Branch	1926		10,000.00			10,000.00			
Southern Branch	1927			673,000.00	663,698.65	663,698.65		9,301.35	
	1926	948.67	38,063.96	15,000.00	6,128.77	44,192.73		9,819.90	
	1925	15,087.80					15,087.80		
	Certified claims.			190.20	190.20	190.20			
					670,017.62	708,081.58			
Repairing revetment and dredging Jones Creek, National Home for Disabled Volunteer Soldiers, Southern Branch	1926–27		56,000.00		*56,000.00*			56,000.00	
Western Branch	1927			670,800.00	664,599.90	664,599.90		6,200.10	
	1926	994.42	38,711.70	30,000.00	18,393.25	57,104.95		12,601.17	
	1925	16,695.52					16,695.52		
	Certified claims.			153.76	153.76	153.76			
					683,146.91	721,858.61			

Clothing	1927			180,000.00	173,208.37	173,208.37		6,791.63
	1926	977.55	5,797.94	25,000.00	22,780.64	28,578.58		3,196.91
	1925	5,583.78					5,583.78	
					195,989.01	201,786.95		
Medical and hospital services, Veterans' Bureau, transfers:								
Act Apr. 22, 1926	1927			[80] 1,240,135.54			1,240,135.54	
Act Mar. 3, 1925	1926	[80] 516,774.38					516,774.38	
Salaries and incidental expenses	1927			59,000.00	53,795.42	53,795.42		5,204.58
	1926	84.07	3,499.99		*1,658.71*	1,841.28		1,742.78
	1925	8,105.86					8,105.86	
					52,136.71	55,636.70		
Compensation of civilian employees, National Homes for Disabled Volunteer Soldiers	1925	6,750.00					6,750.00	
National Sanitarium for Disabled Volunteer Soldiers, Hot Springs, S. Dak	1927			305,500.00	300,462.36	300,462.36		5,037.64
	1926	1,043.55	26,724.24	17,000.00	7,438.40	34,162.64		10,605.15
	1925	4,718.66					4,718.66	
					307,900.76	334,625.00		
State and Territorial homes for disabled soldiers and sailors	1927			570,000.00	437,204.35	437,204.35		132,795.65
	1926		176,604.32		*27,899.65*	148,704.67		27,899.65
	1925	55,922.67					55,922.67	
					409,304.70	585,909.02		
Total, National Homes for Disabled Volunteer Soldiers		1,626,715.60	1,344,718.82	9,668,704.58	8,316,388.96	9,661,107.78	2,002,119.01	976,912.21
WAR CLAIMS AND RELIEF ACTS								
Claims reported by the Court of Claims under Bowman and Tucker Acts, etc., War	No year.	7,125.09						7,125.09
Claims for damages to property in Virginia, war with Spain	No year.	347.00						347.00
Investigating claims of American citizens for damages, insurrection in Mexico	No year.	3,165.67						3,165.67
Judgments, Court of Claims, War	No year.	91,409.10		5,160,549.42	5,193,868.05	5,193,868.05		58,090.47
Judgments, United States courts, War	No year.	[81] 7,831.33		915,439.98	920,029.94	920,029.94	2,445.00	796.37
Payments of claims for loss of firearms, etc., taken by United States troops during labor strikes in 1914 in Colorado	Certified claims.			6.78	6.78	6.78		
Payment of volunteers, Cayuse Indian War of 1847 and 1848 in Oregon	No year.	1,108.83						1,108.83
Payment for damages to private property by gun-firing	No year.	56.72						56.72

[80] 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.

[81] Includes $3,545.75 transferred from "Judgments, United States courts, Navy."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NONMILITARY ACTIVITIES—Continued									
WAR CLAIMS AND RELIEF ACTS—contd.									
Payment to:									
Coast & Lakes Contracting Corporation of New York City	1926			$17,653.30	$17,653.30	$17,653.30			
Harrisburg Real Estate Co.	1926			32,270.90	32,270.90	32,270.90			
Heirs, etc., of persons killed on Mexican border	No year.	$5,000.00						$5,000.00	
Della James, widow of Alfred J. James, killed by explosion	No year.	1,207.50			690.00	690.00		517.50	
McLennan County, Tex.	1926			9,403.42	9,403.42	9,403.42			
Annuity to:									
Jennie Carroll	1927			1,500.00	1,500.00	1,500.00			
John R. Kissinger	1927			1,200.00	1,200.00	1,200.00			
Mabel H. Lazear	1927			1,500.00	1,500.00	1,500.00			
	1926	125.00			125.00	125.00			
					1,625.00	1,625.00			
Clyde L. West	1927			1,193.33	1,193.33	1,193.33			
Award of National War Labor Board in favor of certain employees of Bethlehem Steel Co.	No year.	[1] 1,591,700.78			950,090.87	950,090.87		641,609.91	
Relief of:									
F. G. Alderete	No year.			9,000.00	9,000.00	9,000.00			
American Transportation Co.	No year.	3,158.24			3,158.24	3,158.24			
Samuel S. Archer	No year.			226.00	226.00	226.00			
Ruphina M. Armentrout	No year.	5,000.00			5,000.00	5,000.00			
Fannie B. Armstrong	No year.			520.32	520.32	520.32			
M. Barde & Sons (Inc.)	No year.	32,600.00			32,600.00	32,600.00			
John H. Barrett and Ada H. Barrett	No year.	223.25			223.25	223.25			
Paul B. Belding	No year.			1,500.00	1,500.00	1,500.00			
R. Clyde Bennett	No year.	5,000.00			5,000.00	5,000.00			
George Boiko & Co. (Inc.)	No year.			5,871.97	5,871.97	5,871.97			
F. Joseph Chatterton	No year.	2,467.77			2,467.77	2,467.77			
Capt. Murray A. Cobb	No year.	4,331.20			4,331.20	4,331.20			
Columbus Hospital	No year.			397.44	397.44	397.44			
Crane Co.	No year.			3,936.34	3,936.34	3,936.34			
Harry J. Dabel	No year.			1,729.50	1,729.50	1,729.50			
Heirs of Theodore Dehon	No year.	500.00						500.00	
Agnes De Jardins, guardian of Mary Lynch	No year.			10,000.00	10,000.00	10,000.00			
C. P. Dryden	No year.			2,329.25	2,329.25	2,329.25			
Frank J. Dwyer	No year.			68.00	68.00	68.00			
Hilbert Edison	No year.	231.00			231.00	231.00			

Widow and minor children of Ed Estes	No year.	5,000.00				5,000.00	5,000.00		
Lillie F. Evans	No year.			5,000.00		5,000.00	5,000.00		
Estate of Malinda Frye	No year.	1,680.00						1,680.00	
Gershon Bros. Co	No year.	5,078.11				5,078.11	5,078.11		
Capt. Edward T. Hartmann	No year.	272.50				272.50	272.50		
Pirtle Handley	No year.			5,000.00		5,000.00	5,000.00		
Emma Hellberg, Laura Lackner, and F. W. Lackner	No year.			4,370.00		4,370.00	4,370.00		
Hensler Bros	No year.			2,445.00		2,445.00	2,445.00		
Elisha K. Henson	No year.			2,479.67		2,479.67	2,479.67		
Houston (Tex.) Chamber of Commerce	No year.			19,584.90		19,584.90	19,584.90		
Charles C. Hughes	No year.			709.86		709.86	709.86		
Philip Hudspeth	No year.	134.00						134.00	
Hunter-Brown Co	No year.			1,198.08		1,198.08	1,198.08		
Capt. C. R. Insley	No year.			535.54		535.54	535.54		
Louis Jones, for injuries	No year.	61.50						61.50	
Kelly Springfield Motor Truck Co., of California	No year.			434.45		434.45	434.45		
Walter Kent, jr	No year.	1,000.00				1,000.00	1,000.00		
Estate of S. C. Kile	No year.	3,800.00				3,040.00	3,040.00	760.00	
Capt. H. Bert Knowles	No year.			2,000.00				2,000.00	
H. W. Krueger	No year.			6,385.01		6,385.01	6,385.01		
L. L. Kyle	No year.			3,000.00		3,000.00	3,000.00		
Alfred F. Land	No year.			3,000.00		3,000.00	3,000.00		
Oliver J. Larkin and Lona Larkin	No year.			3,000.00		3,000.00	3,000.00		
Capt. Frederick G. Lawton	No year.	1,400.00				1,400.00	1,400.00		
Jose Louzau	No year.	2,000.00				2,000.00	2,000.00		
Sherman Miles	No year.	380.55				380.55	380.55		
W. T. Murray, administrator of estate of Florence Martin	No year.	5,000.00				5,000.00	5,000.00		
New Braunfels Brewing Co.	No year.			8,179.58		8,179.58	8,179.58		
Niagara Machine & Tool Works	No year.			175.00		175.00	175.00		
Francis Nicholson	No year.	10,000.00				10,000.00	10,000.00		
James E. Parker	No year.			190.00		190.00	190.00		
Pennsylvania Railroad Co.	No year.			2,193.90		2,193.90	2,193.90		
Estate of William C. Perry	No year.			7,966.43		7,966.43	7,966.43		
Persons for damages by fire at Rock Island Arsenal	No year.	13.35						13.35	
Persons for damages by explosions at Frankford Arsenal, Pa	No year.	44.49						44.49	
Persons for injuries and damages due to mutinous soldiers at Houston, Tex.	No year.	3,000.00				2,500.00	2,500.00	500.00	
Persons suffering damage due to condemnation of land for Camp Benning, Ga	No year.	2,754.00						2,754.00	
Odelon Ramos	No year.			2,000.00		2,000.00	2,000.00		
William F. Redding	No year.			4,220.50		4,220.50	4,220.50		
Mrs. W. H. ReMine	No year.	2,156.89				2,156.89	2,156.89		
Margaret Richards	No year.			5,000.00		5,000.00	5,000.00		
Riverside Contracting Co.	No year.			15,052.00		15,052.00	15,052.00		
Rochester Merchandise Co.	No year.	780.00				780.00	780.00		
Mabel Blanche Rockwell	No year.			2,189.80		2,189.80	2,189.80		
Capt. James Ronayne	No year.	1,658.00				1,658.00	1,658.00		
Charles O. Schmidt	No year.			1,317.37		1,317.37	1,317.37		
H. J. Selmer	No year.			1,000.00		1,000.00	1,000.00		
Sheffield Co	No year.			750.00		750.00	750.00		

[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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
		On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
NONMILITARY ACTIVITIES—Continued									
WAR CLAIMS AND RELIEF ACTS—contd.									
Relief of—Continued.									
Charles W. Shumate	No year.			$2,500.00				$2,500.00	
Russell W. Simpson	No year.			2,500.00	$2,500.00	$2,500.00			
M. F. Snider	No year.			1,277.50	1,277.50	1,277.50			
Katherine Southerland	No year.			1,000.00	1,000.00	1,000.00			
Archie O. Sprague	No year.			5,000.00	5,000.00	5,000.00			
Standard American Dredging Co	No year.	$3,020.72						3,020.72	
Sufferers from famine in China	No year.	5,563.11						5,563.11	
Swend A. Swendson	No year.	1,000.00			1,000.00	1,000.00			
Albert G. Tuxhorn	No year.			2,500.00	2,500.00	2,500.00			
United States Fidelity & Guaranty Co	No year.	1,545.00			1,545.00	1,545.00			
Mollie Van Hooser, administratrix of estate of Myrtle Van Hooser	No year.	2,500.00			2,500.00	2,500.00			
Benito Viscaina and Maria Viscaina	No year.			1,500.00				1,500.00	
Ralph R. Walton	No year.	238.70						238.70	
Capt. Frank B. Watson	No year.	1,500.00			906.40	906.40		593.60	
C. B. Wells	No year.	132.89			132.89	132.89			
A. T. Whitworth	No year.	73.50			73.50	73.50			
Elizabeth Wooten	No year.			2,000.00	2,000.00	2,000.00			
Indefinite:									
Judgments in admiralty suits under act of Mar. 9, 1920, War	No year.			7,047.98	7,047.98	7,047.98			
Total, War Claims and Relief Acts		1,824,375.79		6,310,998.52	7,393,248.28	7,393,248.28	$2,445.00	739,681.03	
TRUST FUNDS									
Permanent and indefinite:									
Pay of the Army, deposit fund[83]	No year.								
Soldiers' Home permanent fund	No year.	[84] 3,750,671.87	$118,617.63	[85] 564,877.31	728,703.26	767,875.56		3,586,845.92	$79,445.33

Estates of deceased soldiers, United States Army	1927			31,099.65	11,450.88	11,450.88	19,648.77	
	1926	12,829.83		30,782.47	7,344.37	7,344.37	18,112.52	18,155.41	
	1925	4,326.21			15.75	15.75		4,310.46	
	1924	[86]		[87] 2.48	2.48	2.48			
	1923			[88]					
	1922			[88]					
	1921			[88]					
	1920			[88]					
	1919 and prior			[88]					
					18,813.48	18,813.48			
Effects of Stanford Joseph Sarafin, deceased employee	No year.			64.84				64.84	
Effects of Frank Williams	No year.			227.50				227.50	
Effects of Alphonse Strebler, deceased, U. S. Army	No year.	50.15						50.15	
Amount due Private A. Phillips, payment by Capt. Rumsey Campbell for money turned over to him	No year.	35.00						35.00	
Preservation, birthplace of Abraham Lincoln	No year.	[89]							
Total, Trust Funds		3,767,913.06	118,617.63	627,054.25	747,516.74	786,689.04	18,112.52	3,629,338.05	79,445.33
MISCELLANEOUS NONMILITARY									
Statement of receipts and expenditures in Cuba and the Philippine Islands	No year.	99.39						99.39	
Permanent and indefinite:									
Soldiers Home, interest account	No year.	28,583.77		108,747.02	110,426.07	110,426.07		26,904.72	
Special funds—									
Expenses, sale of surplus Government property	No year.	215,607.35						215,607.35	
Preservation, birthplace of Abraham Lincoln	No year.	2,061.91	1,044.73	2,040.00	2,095.94	2,253.15		2,005.97	887.52
Total, Miscellaneous Nonmilitary		246,352.42	1,044.73	110,787.02	112,522.01	112,679.22		244,617.43	887.52
Total, Nonmilitary Activities		88,406,080.30	9,941,576.39	93,097,884.83	88,481,870.06	88,344,322.23	2,072,181.12	90,949,913.95	10,079,124.22
Total, Military Activities		93,472,250.72	10,863,298.98	274,576,665.55	267,124,843.31	267,318,400.11	9,936,060.99	90,988,011.97	10,669,742.18
Total, War Department, excluding Panama Canal		181,878,331.02	20,804,875.37	367,674,550.38	355,606,713.37	355,662,722.34	12,008,242.11	181,937,925.92	20,748,866.40

[83] Account stated under Finance Department, p. 271.
[84] Includes $5,439.77 transferred from "Estates of deceased soldiers, United States Army, 1924."
[85] Includes $18,522.11 transferred from the following accounts of "Estates of deceased soldiers, United States Army": 1924, $142.91; 1923, $6,125.85; 1922, $14,75; 1921, $66.45; 1920, $2.25, and 1919 and prior years, $12,169.90.
[86] Balance of $5,439.77 transferred to "Soldiers' Home permanent fund."
[87] Exclusive of $142.91 transferred to "Soldiers' Home permanent fund."
[88] See note 85.
[89] Account transferred and stated under "Miscellaneous, nonmilitary, special funds."

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
PANAMA CANAL									
MAINTENANCE AND OPERATION									
Civil Government, Panama Canal and Canal Zone	No year.	[4] $39,608.28	$124,502.99	$999,980.00	$934,591.25	$1,011,535.81		$104,997.03	$47,558.43
Maintenance and operation, Panama Canal	No year.	[4] 7,131,567.26	2,093,313.03	5,986,094.00	6,052,012.62	6,989,185.51		7,065,648.64	1,156,140.14
Sanitation, Canal Zone, Panama Canal	No year.	[4] 215,628.41	129,082.85	670,000.00	626,772.16	653,062.62		258,856.25	102,792.39
Payment to certain employees of the Government for injuries, Isthmian Canal	No year.	1,500.00						1,500.00	
Special deposit accounts			535,363.78			*141,761.77*			677,125.55
Total, Panama Canal, maintenance, and operation		7,388,303.95	2,882,262.65	7,656,074.00	7,613,376.03	8,512,022.17		7,431,001.92	1,983,616.51
Total, War Department, including Panama Canal		189,266,634.97	23,687,138.02	375,330,624.38	363,220,089.40	364,174,744.51	$12,008,242.11	189,368,927.84	22,732,482.91
DISTRICT OF COLUMBIA									

NOTE.—Appropriations made jointly for the fiscal years 1924 and 1925, for the fiscal year 1925, and for subsequent years, in the District of Columbia appropriation acts, and in other acts, are payable wholly from the revenues of the District of Columbia, and in addition $9,000,000 is appropriated annually out of any money in the Treasury not otherwise appropriated for the support of the District of Columbia. Appropriations for the fiscal years 1921 to 1924, inclusive, are payable 60 per cent from the revenues of the District of Columbia, and prior fiscal year accounts 50 per cent from such revenues. Exceptions to the above provisions are indicated by footnotes. For summary of distribution of accounts between the United States and the District of Columbia, see page 335.

DISTRICT OF COLUMBIA									
Executive office	1927			226,720.00	226,720.00	224,719.78			2,000.22
	1926	3,000.00	7,740.18		561.54	8,301.72		2,438.46	
	1925	3,840.29	3,569.06		*3,569.06*		7,409.35		
					223,712.48	233,021.50			
Increase of compensation, District of Columbia	1924				*4.67*	*4.67*	4.67		
Assessor's office	1927			162,665.00	162,488.89	161,969.79		176.11	519.10
	1926		6,249.35		*1,331.92*	4,917.43		1,331.92	
	1925	62.77					62.77		
					161,156.97	166,887.22			

Auditor's office	1927			87,540.00	87,540.00	86,259.12			1,280.88
	1926	68.25	4,265.68		*856.38*	3,409.30		924.63	
	1925	588.80					588.80		
					86,683.62	89,668.42			
Board of examiners, steam engineers	1927			450.00	450.00	450.00			
	1926		18.75			18.75			
	1925	4.17					4.17		
					450.00	468.75			
Care of District Building	1927			94,160.00	93,712.44	89,203.07		447.56	4,509.37
	1926	1,042.70	6,297.64		458.47	6,756.11		584.23	
	1925	40.86	506.48		*506.48*		547.34		
					93,664.43	95,959.18			
Central garage	1927			4,700.00	4,700.00	4,673.89			26.11
	1926		241.31		*58.50*	182.81		58.50	
	1925	.97					.97		
					4,641.50	4,856.70			
Collector's office	1927			38,140.00	38,140.00	37,454.34			685.66
	1926		3,593.91		*741.21*	2,852.70		741.21	
	1925	704.42					704.42		
					37,398.79	40,307.04			
Coroner's office	1927			12,700.00	12,700.00	11,539.84			1,160.16
	1926		1,397.86	1,000.00	571.34	1,969.20		428.66	
	1925		154.59		*70.09*	84.50	70.09		
					13,201.25	13,593.54			
Department of insurance	1927			17,240.00	17,240.00	17,191.19			48.81
	1926		710.95		*19.48*	691.47		19.48	
	1925	591.54					591.54		
					17,220.52	17,882.66			
Engineer commissioner's office	1927			407,880.00	407,880.00	405,341.02			2,538.98
	1926	49.70	12,476.32		*1,734.80*	10,741.52		1,784.50	
	1925	2,054.99					2,054.99		
					406,145.20	416,082.54			
License bureau	1927			36,520.00	36,511.96	36,114.89		8.04	397.07
	1926		1,202.48		*500.46*	702.02		500.46	
	1925	1,561.31					1,561.31		
					36,011.50	36,816.91			
Municipal architect's office	1927			41,920.00	37,000.00	34,161.92		4,920.00	2,838.08
	1926		4,080.98		*2,849.88*	1,231.10		2,849.88	
	1925	1,476.80					1,476.80		
					34,150.12	35,393.02			

[4] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
DISTRICT OF COLUMBIA—continued									
Office of corporation counsel	1927			$40,040.00	$40,040.00	$39,857.34			$182.66
	1926		$110.48	1,465.00	1,428.37	1,538.85		$36.63	
	1925	$119.46					$119.46		
					41,468.37	41,396.19			
Office of director of traffic	1927			100,000.00	71,997.28	70,713.84		28,002.72	1,283.44
	1926	31,755.00	6,786.67		5,000.00	7,066.01		26,755.00	4,720.66
					76,997.28	77,779.85			
Traffic lines and signals	1926		1,322.22		*20.35*	1,301.87		20.35	
	1925–26	1,372.50	21,682.41		*2,962.49*	18,719.92		4,334.99	
	1924–25		9.50		*9.50*		9.50		
					2,992.34	20,021.79			
Office of register of wills	1927–28			4,000.00				4,000.00	
Office of superintendent of weights, measures, and markets	1927–28			1,200.00				1,200.00	
	1927			48,510.00	48,510.00	45,419.34			3,090.66
	1926		4,111.44		*1,462.23*	2,649.21		1,462.23	
	1925	1,520.00	817.00		*817.00*		2,337.00		
					46,230.77	48,068.55			
Public employment service	1927			9,600.00	9,600.00	9,351.92			248.08
	1926		492.56		*98.35*	394.21		98.35	
	1925	62.37					62.37		
					9,501.65	9,746.13			
Public Utilities Commission	1927			60,920.00	54,932.97	51,543.59		5,987.03	3,389.38
	1926		4,238.53		*589.93*	3,648.60		589.93	
	1925	167.39	591.65		*591.65*		759.04		
					53,751.39	55,192.19			
Rent Commission (wholly District of Columbia)	1924–25	17,572.70			5,000.00	4,569.37		12,572.70	430.63
Rent Commission, act May 26, 1924 (60-40)	No year.	69.04						69.04	
Surveyor's office	1927			75,720.00	75,720.00	73,381.77			2,338.23
	1926		3,417.52		*1,263.08*	2,154.44		1,263.08	
	1925	328.16					328.16		
					74,456.92	75,536.21			

Employees' compensation fund (wholly district of Columbia)	No year.		10. 35	22, 000. 00	21, 924. 05	20, 128. 09		75. 95	1, 806. 31
	1926	50. 29	1, 754. 91		*96. 17*	1, 658. 74		146. 46	
	1925	. 78					. 78		
					21, 827. 88	21, 786. 83			
Employees' compensation fund (60-40)	No year.	794. 27			794. 27	377. 08			417. 19
Salaries, Free Public Library	1927			188, 800. 00	187, 939. 69	180, 064. 51		860. 31	7, 875. 18
	1926	46. 31	393. 35		*20. 33*	373. 02		66. 64	
	1925	175. 73					175. 73		
					187, 919. 36	180, 437. 53			
Expenses, Free Public Library	1927			82, 500. 00	72, 000. 00	65, 242. 00		10, 500. 00	6, 758. 00
	1926	813. 29	3, 165. 76		581. 66	3, 747. 42		231. 63	
	1925	66. 34	543. 04		*543. 04*		609. 38		
					72, 038. 62	68, 989. 42			
Site for Branch Free Public Library (60-40)	No year.	1, 639. 70						1, 639. 70	
Site, Mount Pleasant Branch Library (60-40)	No year.	135. 00						135. 00	
Contingent and miscellaneous expenses	1927			106, 800. 00	105, 928. 21	96, 935. 00		871. 79	8, 993. 21
	1926	313. 29	7, 248. 85	1, 466. 81	1, 464. 35	7, 713. 43		315. 75	999. 77
	1925	423. 24	1, 914. 64		*1, 865. 42*	49. 22	2, 288. 66		
	1924–25	405. 34					405. 34		
	1924	288. 00					288. 00		
	1923	4, 877. 23					4, 877. 23		
					105, 527. 14	104, 697. 65			
Motor vehicles	1927			102, 156. 00	97, 740. 93	88, 799. 15		4, 415. 07	8, 941. 78
	1926	1, 091. 05	9, 055. 57		555. 80	5, 793. 90		535. 25	3, 817. 47
					98, 296. 73	94, 593. 05			
Emergency fund	1927			4, 000. 00	4, 000. 00	2, 588. 01			1, 411. 99
	1926	2, 000. 00	1, 166. 21		*1, 130. 53*	35. 68		3, 130. 53	
	1925		2. 85		*2. 85*		2. 85		
					2, 866. 62	2, 623. 69			
Interest and sinking fund	1925	121, 766. 94	113, 866. 06			1, 100. 00	121, 766. 94		112, 766. 06
Marking historical places	1927			500. 00				500. 00	
	1926	500. 00			500. 00	500. 00			
	1925	25. 00			25. 00	25. 00			
					525. 00	525. 00			
Refund of erroneous collections	1927			2, 000. 00	2, 000. 00	1, 999. 25			. 75
	1926		12. 72	1, 500. 00	1, 495. 83	1, 085. 89		4. 17	422. 66
	1925		21. 73		*17. 73*		17. 73		4. 00
	1924	227. 15	4. 00				227. 15		4. 00
					3, 478. 10	3, 085. 14			

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA—continued									
Removal of dangerous buildings	1927			$500.00	$500.00	$105.00			$395.00
	1926		$245.00		*225.00*	20.00		$225.00	
	1925	$396.00					$396.00		
					275.00	125.00			
Special equipment, offices of assessor and collector of taxes	1925	52.80					52.80		
National Conference of Commissioners on Uniform State Laws	1927			250.00	250.00				250.00
Wharf between M and N Streets SW. (60-40)	No year.	160.60						160.60	
Repairs to fish wharf	1927			10,000.00	10,000.00	9,937.68			62.32
Increasing water supply (wholly District of Columbia)	No year.	[1] 2,656,886.28	330,357.13		2,211,610.73	2,219,100.58		445,275.55	322,867.28
Increasing water supply (60-40)	No year.	[2] 2.10			*81.90*	*81.90*		84.00	
Water main and addition to Reno Reservoir, general fund (wholly District of Columbia)	No year.			336,500.00	16,500.00			320,000.00	16,500.00
Improvements and repairs	1922				*18.00*	*18.00*	18.00		
	1918	8.69					8.69		
					18.00	*18.00*			
Purchase of construction materials (reimbursable) (50-50)	No year.	12,497.80	16,530.46		12,413.51	27,407.63		84.29	1,536.34
Street cleaning	1927			507,560.00	506,016.73	502,598.02		1,543.27	3,418.71
	1926	1,933.48	4,455.70	25,000.00	18,948.17	23,403.87		7,985.31	
	1925	235.40	2,415.23		*2,401.23*	14.00	2,636.63		
					522,563.67	526,015.89			
Collection and disposal of refuse	1927			935,000.00	879,664.86	851,529.09		55,335.14	28,135.77
	1926	20,820.75	70,541.91		*3,792.47*	66,749.44		24,613.22	
	1925		5,459.77		*5,134.31*	325.46	5,134.31		
					870,738.08	918,603.99			
Site, refuse transfer station (wholly District of Columbia)	No year.		621.25		*621.25*			621.25	

Street and road improvement and repair	1927–28			100,000.00	69,990.32	56,537.22		30,009.68	13,453.10
	1927			686,000.00	605,621.32	572,071.44		80,378.68	33,549.88
	1926–27	924,932.90	27,257.78		882,376.76	799,577.79		42,556.14	110,056.75
	1926	108,788.99	48,817.71		102,346.23	146,289.40		6,442.76	4,874.54
	1925–26	16,671.94	8,249.56		12,875.01	21,124.57		3,796.93	
	1925	251.19	2,775.89		*2,973.19*	*197.30*	3,224.38		
					1,670,236.45	1,595,403.12			
Street improvements	1926–27	128,600.00	20,000.00		114,587.81	130,187.10		14,012.19	4,400.71
	1926	35,304.41	59,939.51		7,858.25	61,656.44		27,446.16	6,141.32
	1925–26	20,417.04	33,070.33		*10,172.88*	22,897.45		30,589.92	
	1925	1,036.78	67,435.51		*66,987.76*	447.75		68,024.54	
					45,285.42	215,188.74			
Streets	1922	.50		24.45	24.45	24.45	[2].50		
	1921			46.00	46.00	46.00			
					70.45	70.45			
Elimination of Lamond grade crossing	1926	19,985.00	5,000.00		19,985.00	23,492.38			1,492.62
	1925–26	53,996.37	4,314.50		50,000.00	54,798.07		3,996.37	[3]483.57
					69,985.00	78,290.45			
Widening of Nichols Avenue SE. (wholly District of Columbia)	No year.	2,500.00	1,791.86		*1,641.86*	150.00		4,141.86	
Alleys (wholly District of Columbia)	No year.	84,147.01	3,788.96		20,620.79	12,062.65		63,526.22	12,347.10
Payments for lots, Potomac River Flats (50-50)	No year.	230.93						230.93	
Reclamation of Anacostia River Flats (wholly District of Columbia)	No year.	[1]63,353.74	24,927.27	237,500.00	208,953.74	210,539.03		91,900.00	23,341.98
	1926–1928	25,000.00						25,000.00	
Reclamation of Anacostia River Flats (60-40)	No year.	600.00						600.00	
Acquiring title to squares 612 and 613 (50-50)	No year.	6,060.00						6,060.00	
Repair and maintenance of bridges	1927			68,300.00	61,993.92	56,166.77		6,306.08	5,827.15
	1926–27	25,000.00			20,000.00	17,547.20		5,000.00	2,452.80
	1926	1,576.77	2,603.71		202.82	2,806.53		1,373.95	
	1925		1,080.54		*1,080.54*		1,080.54		
					81,116.20	76,520.50			
Small parks	1927			12,500.00	11,000.00	10,439.52		1,500.00	560.48
	1926	4,000.00	974.80		4,000.00	1,787.78			3,187.02
	1925	3,998.25	1,000.00		*1,000.00*		4,998.25		
					14,000.00	12,227.30			
Trees and parkings	1927			78,000.00	77,009.07	73,502.21		990.93	3,506.86
	1926	1,267.35	897.49		173.64	1,071.13		1,093.71	
	1925	903.04	1,923.95		*1,923.95*		2,826.99		
					75,258.76	74,573.34			

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 409.

[2] Returned from "Civil service retirement and disability fund," p. 409.

[3] Debit balance.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA—continued									
National Zoological Park	1927			$173,199.00	$170,095.50	$165,399.74		$3,103.50	$4,695.76
	1926	$3,453.63	$6,540.38		3,421.74	9,063.65		31.89	898.47
	1925	416.05	169.05		*169.05*		$585.10		
					173,348.19	174,463.39			
Building for birds, National Zoological Park (wholly District of Columbia)	No year.			49,000.00	10,000.00	1,687.62		39,000.00	8,312.38
National Capital Park and Planning Commission (wholly District of Columbia)	No year.	[4] 902,742.80	19,909.04	600,000.00	351,498.05	322,073.03		1,151,244.75	49,334.06
Connecting parkway between Rock Creek and Potomac Parks (wholly District of Columbia)	No year.	[1] 414.99	602.28		402.37	952.35		12.62	52.30
	1925	35,006.99			20,175.00	20,175.00		14,831.99	
					20,577.37	21,127.35			
Connecting parkway between Rock Creek and Potomac Parks, surplus revenue fund	1927–28			600,000.00	100,000.00	27.10		500,000.00	99,972.90
Salaries, public buildings and grounds	1927			[5]					
	1926	[1] 90.00	739.49		*772.97*	*33.48*		862.97	
	1925	1,116.35					1,116.35		
					772.97	*33.48*			
Salaries, public parks	1927			342,130.00	336,735.54	335,857.63		5,394.46	877.91
General expenses, public parks	1927			334,660.00	328,583.48	300,772.28		6,076.52	27,811.20
Salaries, park police	1927			127,446.00	127,335.59	125,823.61		110.41	1,511.98
	1926	1,446.00	2,931.00		*2,926.00*	5.00		4,372.00	
	1925	2,322.14					2,322.14		
					124,409.59	125,828.61			
Uniforms and equipment, park police	1927			11,450.00	11,357.23	9,716.76		92.77	1,640.47
	1926	20.85	877.89		*270.31*	607.58		291.16	
	1925	106.79			*3.00*	*3.00*	109.79		
					11,083.92	10,321.34			

Motor vehicle allowance, park police	1925	335.32					335.32		
Contingent expenses, public buildings and grounds	1927			(6)					
	1926	314.85	229.42		309.73	539.15		5.12	
	1925	.68					.68		
					309.73	539.15			
Improvement and care of public grounds, District of Columbia	1927			(6)					
	1926	[1] 27,829.17	42,082.86		27,606.96	69,689.82		222.21	
	1925–26	2,404.43	1,547.82		*1,547.82*			3,952.25	
	1925	5,874.57					5,874.57		
					26,059.14	69,689.82			
Lighting public grounds	1927			(6)					
	1926	[1] 8,472.88	550.75		5,537.92	6,088.67		2,934.96	
	1925	11,519.08					11,519.08		
					5,537.92	6,088.67			
Survey of boundary, Virginia and District of Columbia	1925	52.86					52.86		
Sewers	1927			262,000.00	258,471.05	225,190.04		3,528.95	33,281.01
	1926–27	1,125,000.00			951,434.20	857,090.59		173,565.80	94,343.61
	1926	234,948.91	74,640.94		233,983.77	307,742.02		965.14	882.69
	1925		1,099.32		*315.48*	783.84	315.48		
					1,443,573.54	1,390,806.49			
Sewage-disposal system	1927			60,000.00	59,989.36	56,455.42		10.64	3,533.94
	1926	57,414.62	14,065.54		29,972.73	37,274.84		27,441.89	6,763.43
	1925		428.91		*428.91*		428.91		
					89,533.18	93,730.26			
Sewage-treatment works (50-50)	No year.	9,336.98						9,336.98	
Electrical department	1927			948,040.00	806,995.61	776,725.40		141,044.39	30,270.21
	1926–27	2,200.00	1,459.80		1,971.90	3,431.70		228.10	
	1926	110,310.72	85,184.46		79,620.26	161,818.49		30,690.46	2,986.23
	1925	19,827.13	1,757.08		15,640.12	17,397.20	4,187.01		
	1924		325.00		*325.00*		325.00		
	1923			44.50	44.50	44.50			
					903,947.39	959,417.29			
Addition to storehouse electrical department (wholly District of Columbia)	No year.			9,000.00				9,000.00	
Playgrounds	1927			168,965.00	156,862.43	151,495.01		12,102.57	5,367.42
	1926	1,474.60	15,846.26		958.18	14,207.91		516.42	2,596.53
	1925	1,960.98	1,954.66		*1,921.54*	33.12	3,882.52		
	1923			10.85	10.85	10.85			
					155,909.92	165,746.89			

[1] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 409.
[4] Exclusive of $9.29 transferred to "Civil service retirement and disability fund," p. 409, and includes $300,000 transferred from accounts as follows:

Metropolitan police, 1925	$180,000
Fire department, 1925	120,000

[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	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA—continued									
Site for playgrounds	1927			$8,000.00				$8,000.00	
Sites for playgrounds	1925	$11,062.41	$4,935.80		*$4,935.55*	$0.25	$15,997.96		
Community centers	1927			[7]					
	1926	1,019.38	67.41		978.50	1,045.91		40.88	
	1925		186.08		*186.08*		186.08		
					792.42	1,045.91			
Construction of bathing pools (wholly District of Columbia)	No year.			150,000.00	12,500.00	491.08		137,500.00	$12,008.92
Public schools	1926–1928	195,071.00			114,958.61	97,336.27		80,112.39	17,622.34
	1927			7,760,000.00	7,486,828.30	7,474,798.24		273,171.70	12,030.06
	1926–27	540,000.00	3,991.44		499,072.40	481,047.01		40,927.60	22,016.83
	1926	96,973.12	132,661.16		*5,904.23*	84,845.64		102,877.35	41,911.29
	1925–26	18,818.24	18,792.89		18,521.58	37,314.47		296.66	
	1925	[8] 95,442.70	13,047.19		*3,183.54*	9,345.99	55,826.24	42,800.00	517.66
	1924–25		63.05		*63.05*		63.05		
	1924	66,261.00			*279.72*	*279.72*	66,540.72		
	1923	52,058.79		18.04	18.04	18.04	52,058.79		
	1923 and prior.	[9] 2,351.00			2,351.00	2,351.00			
	1922 and prior.			53.50	*1.81*	*1.81*	55.31		
					8,112,317.58	8,186,775.13			
Teachers' retirement appropriated fund	1927–28			25,000.00	25,000.00	13,885.09			11,114.91
	1927			70,000.00	70,000.00	70,000.00			
	1926	68.56	6,695.46		*1,800.45*	4,895.01		1,869.01	
	1925	5,302.80	1,000.00		*1,000.00*		6,302.80		
					92,199.55	88,780.10			
Teachers' retirement appropriated fund	1924	801.63					801.63		
Buildings and grounds, public schools (wholly District of Columbia)	No year.	1,069,768.29	168,703.99	50,000.00	930,000.00	1,026,949.23		189,768.29	71,754.76
	1926–28	298,500.00			90,000.00	79,778.57		208,500.00	10,221.43
	1925–1927	99,892.84	24,995.00		*24,995.00*			124,887.84	
					995,005.00	1,106,727.80			
Buildings and grounds, public schools (60-40)	No year.	385.75	85,816.21		*50,036.40*	14,238.58		50,422.15	21,541.23

Buildings and grounds, public schools, surplus revenue fund (wholly District of Columbia)	No year.	1, 391, 579. 78	133, 417. 04	1, 320, 000. 00	1, 599, 976. 75	1, 593, 782. 04		1, 111, 603. 03	139, 611. 75
	1926–1928	405, 000. 00			25, 000. 00	7, 986. 22		380, 000. 00	17, 013. 78
					1, 624, 976. 75	1, 601, 768. 26			
Chain Bridge Road School (60-40)	No year.	19. 78						19. 78	
Addition to Garrison School (60-40)	No year.	576. 53						576. 53	
Land adjoining Garrison School (60-40)	No year.	80. 00						80. 00	
Land adjoining Armstrong Manual Training School (60-40)	No year.	245. 48						245. 48	
New Eastern High School (60-40)	No year.		719. 31		*569. 31*	150. 00		569. 31	
Junior High School, north of Taylor and east of Fourteenth Street (60-40)	No year.	2, 838. 28						2, 838. 28	
Addition to Lovejoy School (60-40)	No year.	296. 55						296. 55	
Addition to Wheatley School (60-40)	No year.	3, 459. 33						3, 459. 33	
District Training School	1927			117. 500. 00	79, 970. 48	70, 551. 81		37, 529. 52	9, 418. 67
	1926	497. 80	2, 471. 66		231. 10	2, 702. 76		266. 70	
					80, 201. 58	73, 254. 57			
Site and buildings, District Training School (wholly District of Columbia)	No year.	40, 000. 00	14, 178. 01	100, 000. 00	140, 000. 00	149, 862. 27			4, 315. 74
Education of deaf, dumb, and blind	1927			40, 500. 00	37, 000. 00	32, 500. 00		3, 500. 00	4, 500. 00
	1926	4, 000. 00	3, 000. 00		3, 250. 00	6, 250. 00		750. 00	
	1925	2, 125. 00					2, 125. 00		
					40, 250. 00	38, 750. 00			
Metropolitan police	1927			3, 056, 390. 00	2, 980, 488. 73	2, 961, 818. 94		75, 901. 27	18, 669. 79
	1926	17, 932. 73	23, 587. 70	420. 00	11, 282. 15	29, 482. 20		7, 070. 58	5, 387. 65
	1925	[10]	26, 154. 76		[10] *26, 023. 65*	131. 11	16, 862. 63		
					2, 965, 747. 23	2, 991, 432. 25			
Buildings, Metropolitan police (60–40)	No year.	53. 09						53. 09	
Land and buildings, Metropolitan police (wholly District of Columbia)	No year.	4, 517. 29	15, 679. 40		4, 517. 29	19, 655. 65			541. 04
Land and building, Metropolitan police	1926–1928	50, 000. 00	10, 000. 00		50, 000. 00	58, 697. 65			1, 302. 35
Policemen and firemen's relief fund	1927–28	[11] 2, 448. 42		[11] 142, 199. 50	144, 647. 92	68, 820. 96			75, 826. 96
	1927			[11] 449, 952. 92	449, 952. 92	449, 787. 20			165. 72
	1926		51, 405. 66		*2, 957. 82*	47, 539. 66		[12]	908. 18
	1925		331. 86		*12. 03*	319. 83		[12]	
					591, 630. 99	566, 467. 65			

[7] Provided for under "Public schools, 1927."
[8] Exclusive of $2,351 transferred to 1923 and prior account.
[9] Payable wholly from the revenues of the District of Columbia. See note 8.
[10] Balance of $170,838.08 and $9,161.02 repayments transferred to "National Capital Park and Planning Commission" (wholly District of Columbia).
[11] Transferred from "Policemen and firemen's relief fund, trust fund."
[12] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
		On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
DISTRICT OF COLUMBIA—continued									
Policemen and firemen's relief fund, act Apr. 13, 1926 (wholly District of Columbia)	No year.			$68, 425. 06	$68, 245. 96	$56, 343. 08		$179. 10	$11, 902. 88
Militia	1927			49, 850. 00	44, 946. 25	43, 687. 80		4, 903. 75	1, 258. 45
	1926	$7, 596. 04			7, 492. 41	7, 185. 49		103. 63	306. 92
	1925	282. 77			*114. 95*	*114. 95*	$397. 72		
	1924				*145. 01*	*145. 01*	145. 01		
	1923				*212. 77*	*212. 77*	212. 77		
	1922				*6. 00*	*6. 00*	6. 00		
					51, 959. 93	50, 394. 56			
Fire department	1927			2, 170, 745. 00	2, 124, 028. 91	2, 073, 771. 41		46, 716. 09	50, 257. 50
	1926	23, 410. 21	$38, 900. 94	8, 000. 00	7, 744. 19	41, 661. 72		23, 666. 02	4, 983. 41
	1925	(13)	35, 792. 13		[13] *35, 812. 69*	*20. 56*	10, 981. 48		
	1924	5, 000. 00					5, 000. 00		
					2, 095, 960. 41	2, 115, 412. 57			
Sites, buildings, and furnishings, fire department (wholly District of Columbia)	No year.				*375. 88*	*375. 88*		375. 88	
Site, building, and furnishings, fire department	1926–1928	92, 525. 00	1, 820. 88		10, 000. 00	1, 890. 88		82, 525. 00	9, 930. 00
Health department	1927			292, 850. 00	288, 612. 92	281, 802. 04		4, 237. 08	6, 810. 88
	1926	118. 83	5, 820. 36	6, 600. 00	4, 822. 48	10, 646. 19		1, 896. 35	[3] 3. 35
	1925	191. 88	2, 721. 18		*2, 714. 08*	7. 10	2, 905. 96		
	1924–25	1, 991. 50					1, 991. 50		
					290, 721. 32	292, 455. 33			
Child welfare and hygiene service	1927			33, 000. 00	32, 996. 70	31, 324. 27		3. 30	1, 672. 43
	1926	250. 19	2, 637. 84		*872. 62*	1, 765. 22		1, 122. 81	
	1925	18. 00	1, 956. 88		*1, 956. 37*	. 51	1, 974. 37		
					30, 167. 71	33, 090. 00			
Condemnation of insanitary buildings	1925	21. 99					21. 99		
Maintenance, public crematorium	1927			2, 500. 00	2, 000. 00	1, 807. 04		500. 00	192. 96
	1926	401. 00	286. 78		*164. 72*	122. 06		565. 72	
	1925		23. 89		*23. 89*		23. 89		
	1924	552. 34					552. 34		
					1, 811. 39	1, 929. 10			

Public convenience station, Ninth and F Streets NW. (50-50)	No year.	24,900.64			1.34	1.34		24,899.30	
Public convenience station, Ninth and F Streets NW. (wholly District of Columbia)	No year.	14,000.00	985.08		*985.08*			14,985.08	
Maintenance, public convenience stations	1927			33,250.00	30,997.15	25,205.47		2,252.85	5,791.68
	1926	1,086.25	3,116.23		441.96	3,719.97		644.29	[3] 161.78
	1925		411.13		*411.13*		411.13		
					31,027.98	28,925.44			
Juvenile court	1927			57,156.00	56,946.93	54,424.78		209.07	2,522.15
	1926	62.85	2,451.08	300.00	*1,188.54*	1,262.54		1,551.39	
	1925	50.00	422.01		*422.01*		472.01		
	1924	5.77					5.77		
					55,336.38	55,687.32			
Municipal court	1927			69,391.00	69,391.00	65,515.07			3,875.93
	1926	343.43	8,556.99		*4,432.39*	4,124.60		4,775.82	
	1925	327.00	1,205.64	3.30	*1,202.34*	3.30	1,529.34	3.30	
					63,756.27	69,642.97			
Police court	1927			115,770.00	115,685.57	109,417.06		84.43	6,268.51
	1926	2,298.33	9,492.61		*1,826.84*	7,665.77		4,125.17	
	1925–26		2,162.91		*409.17*	1,753.74		409.17	
	1925		2,626.23		*2,612.73*	13.50	2,612.73		
	1924	5,000.00					5,000.00		
					110,836.83	118,850.07			
Courts	1923	961.65		36.00	36.00	36.00	961.65		
	1921			57.25	57.25	57.25			
	1920			55.00	55.00	55.00			
					148.25	148.25			
Salaries, Supreme Court, District of Columbia	1927			56,660.00	56,660.00	56,659.99			.01
	1925	15.56					15.56		
					56,660.00	56,659.99			
Fees of jurors, Supreme Court, District of Columbia	1927			69,000.00	68,800.00	67,068.00		200.00	1,732.00
	1926		[3] 5,774.00	7,000.00	7,000.00	3,037.00			[3] 1,811.00
	1925	6,399.00					6,399.00		
					75,800.00	70,105.00			
Fees of witnesses, Supreme Court, District of Columbia	1927			33,000.00	33,000.00	30,192.00			2,808.00
	1926		3,833.66		*1,519.46*	503.20		1,519.46	1,811.00
	1925	6,914.45			7.50	7.50	6,906.95		
	Certified claims.			[14] 43.55	43.55	43.55			
					31,531.59	30,746.25			

[3] Debit balance.
[13] Balance of $95,168.79 and $24,831.21 repayments transferred to "National Capital Park and Planning Commission" (wholly District of Columbia).
[14] Payable 60 per cent from the revenues of District of Columbia.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA—continued									
Miscellaneous expenses, Supreme Court, District of Columbia	1927			$44,000.00	$43,500.00	$40,867.62		$500.00	$2,632.38
	1926		$1,338.03	7,000.00	4,428.95	5,766.98		2,571.05	
	1925	$2,783.86			520.64	520.64	$2,263.22		
	Certified claims.			[14] 187.38	187.38	187.38			
					48,636.97	47,342.62			
Pay of bailiffs, etc., Supreme Court, District of Columbia	1927			39,720.00	38,729.72	38,729.72		990.28	
	1926	28.00	255.82		*255.82*			283.82	
	1925	120.49					120.49		
					38,473.90	38,729.72			
Probation system, Supreme Court, District of Columbia	1927			8,765.00	8,765.00	8,648.59			116.41
	1926		484.23		*117.96*	366.27		117.96	
	1925		126.50		*126.50*		126.50		
					8,520.54	9,014.86			
Printing and binding, Supreme Court, District of Columbia	1927			4,275.00	4,275.00	4,274.56			.44
	1926		485.72			485.72			
	1925	14.15					14.15		
					4,275.00	4,760.28			
Salaries and expenses, Court of Appeals, District of Columbia	1927			50,200.00	50,200.00	50,111.01			88.99
	1926	10.05	106.49		*106.49*			116.54	
	1925	777.10					777.10		
					50,093.51	50,111.01			
Care of Court of Appeals Building	1927			7,500.00	7,455.00	7,423.47		45.00	31.53
	1926	40.00	47.33		*47.33*			87.33	
	1925	7.64					7.64		
					7,407.67	7,423.47			
Salaries of employees, courthouse	1927			27,386.00	26,637.86	26,637.86		748.14	
	1926		20.25		*20.25*			20.25	
	1925	.04		213.33	213.33	213.33	.04		
					26,830.94	26,851.19			

Repairs and improvements, courthouse	1927			7,500.00	6,643.90	6,643.90		856.10	
	1926		121.63		*121.63*			121.63	
	1925	650.10					650.10		
					6,522.27	6,643.90			
Reconstruction of courthouse, Washington, D. C. (50-50)	No year.	71.61						71.61	
Support of convicts	1927			150,000.00	129,190.21	128,746.42		20,809.79	443.79
	1926	35,954.70	543.65		35,954.70	36,498.35			
	1925	31,647.38					16,647.38	15,000.00	
	1924	4,537.39					4,537.39		
					165,144.91	165,244.77			
Support of prisoners	1927			101,500.00	90,000.00	87,513.88		11,500.00	2,486.12
	1926	9,379.22	4,447.09	5,000.00	13,000.00	15,159.41		1,379.22	2,287.68
	1925		756.34		*751.84*	4.50	751.84		
					102,248.16	102,677.79			
Additional building, jail (wholly District of Columbia)	No year.			275,000.00	225,000.00	212,630.24		50,000.00	12,369.76
Death chamber and apparatus, jail	1925–26	5,000.00			1,879.15	1,879.15		3,120.85	
	1925		4,469.76		*3,380.76*	1,089.00	3,380.76		
					1,501.61	2,968.15			
Writs of lunacy	1927			8,000.00	7,990.20	7,434.76		9.80	555.44
	1926		539.77	1,000.00	999.02	1,538.79		.98	
	1925	62.61	193.75	300.00	346.75	540.50		15.86	
	1924	2.01					2.01		
					9,335.97	9,514.05			
Judgments (wholly District of Columbia)	No year.	40.95	28.10	14,126.14	5,523.25	5,551.35		8,643.84	
Burial of indigent soldiers	1927			600.00				600.00	
	1926	557.00						557.00	
	1925	386.60					386.60		
	1923			225.00				225.00	
Medical charities	1927			172,500.00	166,000.00	157,172.56		6,500.00	8,827.44
	1926	4,500.00	12,366.13		*220.90*	12,145.23		4,720.90	
	1925	885.80	4,000.00		*4,000.00*		4,885.80		
					161,779.10	169,317.79			
Relief of the poor	1927			9,500.00	7,950.00	7,187.89		1,550.00	762.11
	1926	1,526.50	1,514.22		*5.00*	532.95		1,531.50	976.27
	1925	1,753.10	1,270.25		*1,242.30*	27.95	2,995.40		
					6,702.70	7,748.79			
Transportation of paupers	1927			3,000.00	2,988.72	2,911.47		11.28	77.25
	1926		230.43		*93.32*	137.11		93.32	
					2,895.40	3,048.58			

[14] 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927: Balances June 30, 1926: On books of Treasury	Funds available in 1927: Balances June 30, 1926: To credit of disbursing officers	Funds available in 1927: Appropriations	Expenditures in 1927: Warrants-issued basis	Expenditures in 1927: Checks-issued basis (see p. 7)	Amount carried to surplus fund	Balances June 30, 1927: On books of Treasury	Balances June 30, 1927: To credit of disbursing officers
DISTRICT OF COLUMBIA—continued									
Salaries and expenses, Board of Charities	1927			[15]					
	1926		$797.14	$750.00	$374.67	$1,171.81		$375.33	
	1925	$0.82	182.15		*182.15*		$182.97		
					192.52	1,171.81			
Salaries, Board of Public Welfare	1927			80,000.00	79,951.75	79,626.29		48.25	$325.46
Division of child welfare	1927			162,500.00	161,549.25	160,830.36		950.75	718.89
Board of Children's Guardians	1927			[16]					
	1926	620.50	2,956.34	34,000.00	34,616.90	37,125.37		3.60	447.87
	1925	8.19	156.68		*144.68*	12.00	152.87		
	1924	1,033.66					1,033.66		
					34,472.22	37,137.37			
Home care for dependent children	1927			75,000.00	57,981.85	47,239.49		17,018.15	10,742.36
Central Dispensary and Emergency Hospital	1923	132.00					132.00		
Maintenance, etc., Columbia Hospital for Women	1927			25,000.00	23,874.50	23,874.50		1,125.50	
	1926		899.40		*45.72*	853.68		45.72	
	1925	344.20					344.20		
					23,828.78	24,728.18			
Columbia Polytechnic Institute	1927			1,500.00	1,500.00	1,375.00			125.00
	1926		125.00			125.00			
					1,500.00	1,500.00			
Florence Crittenton Home	1927			4,000.00	4,000.00	2,600.87			1,399.13
	1925	1,290.02					1,290.02		
					4,000.00	2,600.87			
Freedmen's Hospital, pathological building (60-40)	No year.	67.10						67.10	
Freedmen's Hospital, pathological building, shelving and equipment (60-40)	1925	856.02					856.02		
Nurses' home, Freedmen's Hospital	1926	9,101.34			7,634.59	7,634.59		1,466.75	

Buildings, Gallinger Municipal Hospital (wholly District of Columbia)	No year.			300,000.00	25,000.00	133.33		275,000.00	24,866.67
Gallinger Municipal Hospital	1927			337,550.00	326,160.05	301,586.27		11,389.95	24,573.78
	1926	15,617.68	5,397.34		14,449.66	14,882.38		1,168.02	4,964.62
	1925	1,849.36	8,575.69		*8,406.93*	168.76	10,256.29		
	1923	16,117.03					16,117.03		
					332,202.78	316,637.41			
Buildings, Gallinger Hospital (60-40)	No year.	174,464.26	6,008.96		10,000.00	11,874.18		164,464.26	4,134.78
Garfield Hospital, isolating ward	1927			15,000.00	15,000.00	13,151.10			1,848.90
	1926		500.00			500.00			
	1925			5,055.20	5,055.20	5,055.20			
					20,055.20	18,706.30			
Home for Aged and Infirm	1927			102,640.00	102,640.00	92,574.61			10,065.39
	1926–27	21,000.00			15,000.00	11,107.92		6,000.00	3,892.08
	1926	1,423.18	3,435.93		549.63	3,985.56		873.55	
	1925		847.77		*847.77*		847.77		
					117,341.86	107,668.09			
Home for Feeble-Minded	1925		145.38		*119.21*	26.17	119.21		
Hospital for the Insane	1927			1,005,000.00	1,005,000.00	1,004,736.89			263.11
	1926	84.95	92,941.19		*5,630.91*	87,310.28		5,715.86	
	1925	172.14			*45.22*	*45.22*	217.36		
	1924	13.33					13.33		
					999,323.87	1,092,001.95			
Industrial Home School	1927–28	[17] 2,500.00			2,500.00	1,231.25			1,268.75
	1927			48,380.00	48,380.00	45,524.77			2,855.23
	1926	[18]	2,897.74		[18] *2,037.92*	859.82		235.20	
	1925	6.35	456.44		*456.44*		462.79		
	1923			387.00	387.00	387.00			
					48,772.64	48,002.84			
Industrial Home School for Colored Children	1927			52,740.00	52,740.00	46,507.40			6,232.60
	1926	2,953.44	2,579.96		1,686.22	4,266.18		1,267.22	
	1925–1927	[19] 2,000.00			1,707.01	1,707.01		292.99	
	1925	[20]	2,380.18		[20] *2,368.88*	11.30	1,253.36		
					53,764.35	52,491.89			
Buildings, Industrial Home School for Colored Children (60-40)	No year.	9,956.00			9,463.92	9,463.92		492.08	
Buildings, Industrial Home Home School for Colored Children (50-50)	No year.		4,970.95			3,809.15			1,161.80

[15] Provided for under "Salaries, Board of Public Welfare, 1927."
[16] Provided for under "Division of child welfare, 1927."
[17] Transferred from 1926 account.
[18] Balance of $697.28 and $1,802.72 repayments transferred to 1927–28 account.
[19] Transferred from 1925 account.
[20] Balance of $884.48 and $1,115.52 repayments transferred to 1925–1927 account.

Expenditures, balances, etc.—Continued

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

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA—continued									
Municipal lodging house	1927			$6,300.00	$6,300.00	$5,148.26			$1,151.74
	1926		$636.55		*37.81*	598.74		$37.81	
	1925	$7.21	70.88		*70.88*		$78.09		
					6,191.31	5,747.00			
Building, new municipal lodging house (50-50)	No year.	29,477.76						29,477.76	
National Library for the Blind	1927			5,000.00	5,000.00	3,750.00			1,250.00
	1926		1,250.00			1,250.00			
					5,000.00	5,000.00			
National Training School for Boys, contract [21]	1927			46,000.00	37,000.00	35,700.10		9,000.00	1,299.90
	1926	7,000.00	10,927.48		*7,174.48*	3,753.00		14,174.48	
	1925	14,666.43					14,666.43		
					29,825.52	39,453.10			
National Training School for Girls	1927			68,420.00	67,628.41	57,641.03		791.59	9,987.38
	1926	2,799.38	5,125.52		*2,465.82*	2,659.70		5,265.20	
	1925		3,415.93		*3,481.68*	*65.75*	3,481.68		
	1924	2,326.63					2,326.63		
	1923			24.00	24.00	24.00			
					61,704.91	60,258.98			
Buildings, National Training School for Girls (60-40)	No year.	40.00						40.00	
Site and buildings, National Training School for Girls (wholly District of Columbia)	No year.		3,119.32			1,302.04			1,817.28
Reformatory	1927–28			33,000.00	10,000.00	1.30		23,000.00	9,998.70
	1927			119,000.00	117,079.43	104,384.55		1,920.57	12,694.88
	1926	4,811.32	10,342.88		*1,777.56*	8,565.32		6,588.88	
	1925	357.27	7,189.97		*7,189.97*		7,547.24		
					118,111.90	112,951.17			
Buildings, reformatory (wholly District of Columbia)	No year.		1,638.22	50,000.00	50,000.00	48,622.81			3,015.41
Buildings, reformatory (50-50)	No year.	1,253.35						1,253.35	
Buildings, reformatory (60-40)	No year.	66.65	41.85		*41.85*			108.50	

Providence Hospital, isolating ward	1927			8,000.00	8,000.00	7,426.00			574.00
	1926		1,484.00			1,484.00			
	1925	192.00					192.00		
					8,000.00	8,910.00			
Southern Relief Society	1927			10,000.00	10,000.00	9,124.84			875.16
	1926		873.39		*3.39*	870.00		3.39	
	1925	235.82					235.82		
					9,996.61	9,994.84			
Temporary home for former soldiers and sailors	1927			10,120.00	10,120.00	9,183.43			936.57
	1926		532.90		*178.35*	354.55		178.35	
	1925		68.63		*68.63*		68.63		
					9,873.02	9,537.98			
Tuberculosis Hospital	1927			115,400.00	115,400.00	105,080.98			10,319.02
	1926	1,143.78	6,303.13		981.40	6,078.76		162.38	1,205.77
	1925	665.60	1,198.05		*1,198.05*		1,863.65		
					115,183.35	111,159.74			
Nurses' home, Tuberculosis Hospital (60-40)	No year.	78.33						78.33	
Workhouse	1927			267,740.00	267,740.00	254,670.59			13,069.41
	1926	5,421.93	13,991.78		3,300.44	17,292.22		2,121.49	
	1925	601.67	1,096.03		*1,034.04*	61.99	1,635.71		
	1924	1,751.99					1,751.99		
					270,006.40	272,024.80			
Buildings, workhouse (50-50)	No year.	17,913.08						17,913.08	
General administration, workhouse and reformatory	1927			14,650.00	14,650.00	13,987.44			662.56
	1926		554.16		*46.36*	507.80		46.36	
	1925	22.04					22.04		
					14,603.64	14,495.24			
Permanent and indefinite:									
Extension, etc., of streets and avenues [22]	1927			125,000.00	125,000.00	106,567.20			18,432.80
	1926		7,547.74	25,000.00	183.13	7,730.87	24,816.87		
	1925		13,086.54		*12,566.89*	519.65	12,566.89		
					112,616.24	114,817.72			
Refunding taxes [22]	No year.		7,611.03	42,000.00	42,000.00	44,793.70			4,817.33
Special funds [22]—									
Escheated estates relief fund	No year.	6,312.25		363.85	6,625.71	6,625.71		50.39	
Industrial Home School fund	No year.	730.65	622.80	1,597.65	1,273.20	1,846.27		1,055.10	49.73
Militia fund from fines	No year.	124.22		20.00				144.22	
Gasoline tax road and street fund	No year.	[23] 141,295.64		[24] 158,947.18				300,242.82	

[21] Additional disbursements were made for this object under "Judicial," p. 187.
[22] Payable wholly from the revenues of the District of Columbia.
[23] Includes $25,005.21 returned from "Gasoline tax road and street improvements, 1925."
[24] Exclusive of $1,092,386.20 transferred to "Gasoline tax road and street improvements" accounts.

Expenditures, balances, etc.—Continued

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

Appropriations from the general funds	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA—continued									
Permanent and indefinite—Continued.									
Special funds—Continued.									
Gasoline tax road and street improvements	1927–28			[25] $200, 300. 00	$200, 300. 00	$162, 904. 57			$37, 395. 43
	1926–27		$15, 204. 96	[25] 486, 735. 49	486, 735. 49	500, 547. 08			1, 393. 37
	1926		6, 458. 51	[25] 347, 757. 45	347, 757. 45	329, 290. 25			24, 925. 71
	1925–26		13, 345. 42	[25] 57, 593. 26	57, 593. 26	76, 465. 51			[3] 5, 526. 83
	1925		25, 258. 44		*25, 005. 21*	253. 23		[30]	
					1, 067, 380. 99	1, 069, 460. 64			
Payment to tenants excess rentals recovered by Rent Commission	No year.	$2, 343. 27		3, 443. 40	2, 839. 77	2, 839. 77		$2, 946. 90	
Purchase and maintenance of traffic lights	1927			272, 376. 00	10, 000. 00	2, 425. 59		262, 376. 00	7, 574. 41
Washington Aqueduct	1927			[27] 197, 210. 00	197, 210. 00	178, 222. 07			18, 987. 93
	1926	[28]	21, 282. 10	[27] 2, 591. 98	2, 591. 98	23, 874. 08			
	1925				*. 24*	*. 24*		[29]	
					199, 801. 74	202, 095. 91			
Water fund	No year.	[30] 124, 160. 53		[31] 63, 586. 04				187, 746. 57	
Water department	1927–28			[32] 70, 000. 00	70, 000. 00	45, 668. 78			24, 331. 22
	1927			[32] 655, 994. 75	655, 994. 75	635, 457. 17			20, 537. 58
	1926–27			[32] 362, 676. 34	362, 676. 34	350, 264. 96			12, 411. 38
	1926		16, 603. 91	[32] 67, 895. 49	67, 895. 49	72, 255. 39			12, 244. 01
	1925		5, 871. 99		*5, 189. 86*	682. 13		[29]	
	1924		479. 98		*479. 98*			[29]	
	1922			[32] 184. 57	184. 57	184. 57			
					1, 151, 081. 31	1, 104, 513. 00			
Water main and addition to Reno Reservoir, water fund	No year.			[32] 23, 500. 00	23, 500. 00				23, 500. 00
Refunding water rents, etc	No year.		168. 22	[32] 3, 500. 00	3, 500. 00	3, 131. 01			537: 21
Site, high service reservoir	No year.			[32] 5, 000. 00	5, 000. 00	78. 15			4, 921. 85
Trust funds [22]—									
Miscellaneous trust-fund deposits	No year.	312, 241. 06	36, 257. 38	953, 772. 02	1, 018, 921. 70	1, 015, 456. 99		247, 091. 38	39, 722. 09
Outstanding liabilities	No year.	4, 146. 58			*446. 86*	*446. 86*		4, 593. 44	
Permit fund	No year.	76, 504. 49	2, 405. 06	48, 199. 23	62, 000. 00	55, 449. 01		62, 703. 72	8, 956. 05
Policemen and firemen's relief fund	No year.	[33] 521. 43		[34]				521. 43	
Redemption of assessment certificates	No year.	1, 167. 65						1, 167. 65	
Redemption of tax-lien certificates	No year.	3, 039. 07						3, 039. 07	

Sanitary fund	No year.	36. 17						36. 17	
Surplus fund	No year.	916. 74	99. 31		12. 69	17. 00		904. 05	95. 00
Teachers' retirement fund deductions	No year.	29, 142. 31	3, 148. 50	341, 400. 24	[35] 337, 041. 12	338, 148. 02		33, 501. 43	2, 041. 60
Washington redemption fund	No year.	29, 876. 98	14, 939. 18	735, 242. 83	713, 395. 17	645, 105. 23		51, 724. 64	83, 229. 12
Washington special tax fund	No year.	11, 554. 94						11, 554. 94	
Special deposit accounts			128, 733. 59			3, 307. 22			125, 426. 37
		12, 863, 189. 96							
Less repayments of $414.32 transferred to "Civil service retirement and disability fund," and $70,141.29 to sundry accounts per foot notes		70, 555. 61							
Total, District of Columbia		12, 792, 634. 35	2, 674, 599. 92	34, 224, 206. 55	37, 756, 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									
United States share		194, 354. 19	47, 916. 83	[36] 9, 000, 490. 51	8, 994, 000. 84	9, 030, 129. 72	65, 544. 58	135, 299. 28	11, 787. 95
District of Columbia share		12, 598, 280. 16	2, 626, 683. 09	25, 223, 716. 04	[37] 28, 762, 971. 58	[37] 28, 967, 576. 60	542, 666. 21	8, 516, 358. 41	2, 422, 078. 07
Total		12, 792, 634. 35	2, 674, 599. 92	34, 224, 206. 55	37, 756, 972. 42	37, 997, 706. 32	608, 210. 79	8, 651, 657. 69	2, 433, 866. 02
SUMMARY									
General expenditures: District of Columbia		12, 792, 634. 35	2, 674, 592. 19	33, 934, 165. 43	37, 466, 931. 30	37, 707, 725. 89	608, 210. 79	8, 651, 657. 69	2, 433, 797. 60
Investment of trust funds: District of Columbia teachers' retirement fund			7. 73	290, 041. 12	290, 041. 12	289, 980. 43			68. 42
Total, District of Columbia		12, 792, 634. 35	2, 674, 599. 92	34, 224, 206. 55	37, 756, 972. 42	37, 997, 706. 32	608, 210. 79	8, 651, 657. 69	2, 433, 866. 02

[1] Debit balance.
[28] Payable wholly from the revenues of the District of Columbia.
[25] Transferred from "Gasoline tax road and street fund."
[26] Balance returned to "Gasoline tax road and street fund."
[27] Transferred from "Water fund."
[28] The balance of $414.32 transferred from "Water fund," was transferred to "Civil service retirement and disability fund," p. 409.
[29] Balance returned to "Water fund."
[30] Exclusive of $414.32 transferred to "Washington Aqueduct, 1926," and includes $5,670.08 returned from the following appropriations:

Washington Aqueduct, 1925	$0. 24
Water department, 1925	5, 189. 86
1924	479. 98

[31] Exclusive of $1,388,553.13 transferred to the following appropriations:

Washington Aqueduct, 1927	$197, 210. 00
1926	2, 591. 98
Water department, 1927–28	70, 000. 00
1927	655, 994. 75
1926–27	362, 676. 34
1926	67, 895. 49
1922	184. 57
Water main and addition to Reno Reservoir, water fund	23, 500. 00
Refunding water rents, etc	3, 500. 00
Site, high service reservoir	5, 000. 00

[32] Transferred from "Water fund."
[33] Balances amounting to $2,969.85 were returned from the annual accounts for 1925 and 1926, p. 325, and this amount is exclusive of $2,448.42 transferred to the annual account for 1927–28.
[34] Appropriation of $592,152.42, which includes $468,115.36 from the general fund of the District of Columbia, was transferred as follows:

Policemen and firemen's relief fund, 1927–28, p. 325	$142, 199. 50
Policemen and firemen's relief fund, 1927	449, 952. 92

[35] Includes $290,041.12 advanced by warrants on account of investments—principal cost, $289,740.81; increase in accrued interest repayable after close of fiscal year, $239.62; and increase in unexpended disbursing balance $60.69. Face amount of investments during 1927 was $285,450 and the face amount of investments held on June 30, 1927, was $1,714,490, at a principal cost of $1,688,962.34.
[36] Includes lump-sum contribution of $9,000,000 from the general fund of the Treasury, under the District of Columbia appropriation act for the fiscal year 1927, approved May 10, 1926 (44 Stat. 417).
[37] Exclusive of $3,443.73 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*]

Appropriations from the general fund	Fiscal year	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
SPECIAL ACCOUNTS									
Purchase of obligations of foreign governments [1]	No year.								
Indefinite: Subscriptions to capital stock, Federal intermediate credit banks [1]	No year.								
INTEREST									
Permanent and indefinite: Interest on the public debt	No year.			$789,071,781.15	$787,793,764.08	$787,793,764.08	$1,278,017.07		
PREMIUM									
Permanent and indefinite: Premium on the public debt [1]	No year.								
Total ordinary on basis of warrants and checks issued		$886,050,410.31	$274,195,511.07	3,351,393,588.41	3,001,813,965.89	2,974,273,921.20	92,933,773.58	$1,142,696,259.25	$301,735,555.76
Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:									
Add— Disbursing officers' credits, etc., at beginning of fiscal year					274,195,511.07				
					3,276,009,476.96	2,974,273,921.20			
Deduct— Disbursing officers' credits, etc., close of fiscal year					301,735,555.76				
Total expenditures on basis of checks issued					2,974,273,921.20	2,974,273,921.20			
Less net increase in outstanding checks					329,889.23	329,889.23			
Total ordinary expenditures on basis of checks issued, excluding public debt expenditures chargeable against ordinary receipts					2,973,944,031.97	2,973,944,031.97			

[1] Included under Treasury Department in 1927, p. 266.

PUBLIC DEBT EXPENDITURES CHARGEABLE AGAINST ORDINARY RECEIPTS

Appropriations from the general fund	Fiscal year	Appropriations available in 1927		Net cash expenditures, 1927	Expenditures, at par, 1927	Amount carried to surplus fund	Balances June 30, 1927
		Balances July 1, 1926	Appropriations				
PUBLIC DEBT PRINCIPAL							
Public debt expenditures chargeable against ordinary receipts:							
Sinking fund	No year.	$109. 02	[1] $333, 528, 374. 78	$333, 528, 400. 00	$333, 528, 400. 00		$83. 80
Special funds—							
Purchases and/or redemption of bonds, etc., from cash repayments of principal by foreign governments	No year.	67. 14	19, 254, 722. 54	19, 254, 500. 00	19, 254, 500. 00		289. 68
Obligations retired from net earnings derived by the United States from Federal intermediate credit banks	No year.	71. 20	413, 613. 07	[2] 413, 684. 27	413, 684. 27		
Redemption of bonds, etc., received as interest payments on obligations of foreign governments	No year.		134, 961, 800. 00	134, 961, 800. 00	134, 961. 800. 00		
Redemption of bonds, etc., received as repayments of principal by foreign governments	No year.		25, 000, 000. 00	25, 000, 000. 00	25, 000, 000. 00		
Retirements from gifts, forfeitures, and other miscellaneous receipts	No year.		5, 587, 310. 00	5, 587, 310. 00	5, 587, 310. 00		
Obligations retired from Federal reserve bank franchise tax receipts	No year.		818, 150. 51	[2] 818, 150. 51	818, 150. 51		
Total		247. 36	519, 563, 970. 90	519, 563, 844. 78	519, 563, 844. 78		373. 48
Total ordinary expenditures, including public debt expenditures chargeable against ordinary receipts					3, 493, 507, 876. 75		

[1] Sinking fund appropriation for 1927 amounted to $336,890,807.25, of which $3,362,432.47 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)

Appropriations from the general fund	Fiscal year	Appropriations (exclusive of retirements chargeable against ordinary receipts)	Net cash expenditures, 1927, excluding retirements chargeable against ordinary receipts	Expenditures at par, 1927		
				Excluding retirements chargeable against ordinary receipts	For retirements chargeable against ordinary receipts as above	Total, including retirements chargeable against ordinary receipts
PUBLIC DEBT PRINCIPAL (INDEFINITE)						
First Liberty loan 3½ per cent	No year.				$2, 100. 00	$2, 100. 00
First Liberty loan converted at 4 per cent	No year.				1, 000. 00	1, 000. 00
First Liberty loan converted at 4¼ per cent	No year.				51, 000. 00	51, 000. 00
Second Liberty loan	No year.	$2, 525, 150. 00	[1] $2, 525, 150. 00	$2, 525, 150. 00	200. 00	2, 525, 350. 00
Second Liberty loan converted at 4¼ per cent	No year.	1, 795, 514, 300. 00	[2] 1, 795, 514, 300. 00	1, 795, 514, 300. 00	108, 400. 00	1, 795, 622, 700. 00
Third Liberty loan	No year.	61, 950, 000. 00	[3] 61, 950, 000. 00	61, 950, 000. 00	278, 657, 600. 00	340, 607, 600. 00
Fourth Liberty loan	No year.	27, 500, 000. 00	[4] 27, 500, 000. 00	27, 500, 000. 00	65, 500. 00	27, 565, 500. 00
Victory Liberty loan notes	No year.	1, 270, 300. 00	1, 270, 300. 00	1, 270, 300. 00	12, 000. 00	1, 282, 300. 00
Certificates of indebtedness (various rates)	No year.	2, 735, 679, 500. 00	2, 735, 679, 500. 00	2, 735, 679, 500. 00	139, 674, 500. 00	2, 875, 354, 000. 00
Certificates of indebtedness (adjusted service series)	No year.	38, 200, 000. 00	38, 200, 000. 00	38, 200, 000. 00		38, 200, 000. 00
Certificates of indebtedness (civil-service retirement fund)	No year.	13, 700, 000. 00	13, 700, 000. 00	13, 700, 000. 00		13, 700, 000. 00
Treasury bonds 1946–1956	No year.	3, 686, 000. 00	[5] 3, 686, 000. 00	3, 686, 000. 00		3, 686, 000. 00
Treasury bonds 1944–1954	No year.	4, 686, 000. 00	[6] 4, 686, 000. 00	4, 686, 000. 00		4, 686, 000. 00
Treasury bonds 1947–1952	No year.	1, 628, 000. 00	[7] 1, 628, 000. 00	1, 628, 000. 00		1, 628, 000. 00
Treasury notes (various rates)	No year.	1, 019, 752, 200. 00	1, 019, 752, 200. 00	1, 019, 752, 200. 00	99, 759, 700. 00	1, 119, 511, 900. 00
Gold reserve against United States notes	No year.				1, 231, 834. 78	1, 231, 834. 78
Compound-interest notes	No year.	50. 00	50. 00	50. 00		50. 00
Redemption of bank notes	No year.	28, 060, 775. 00	28, 060, 775. 00	28, 060, 775. 00		28, 060, 775. 00
Fractional currency	No year.	817. 94	817. 94	817. 94		817. 94
Funded loan of 1907	No year.	2, 900. 00	2, 900. 00	2, 900. 00		2, 900. 00
Loan of 1908–1918	No year.	13, 800. 00	13, 800. 00	13, 800. 00		13, 800. 00
Loan of 1925	No year.	196, 100. 00	196, 100. 00	196, 100. 00		196, 100. 00
1-year notes of 1863	No year.	10. 00	10. 00	10. 00		10. 00
Refunding certificates	No year.	380. 00	380. 00	380. 00		380. 00
Treasury (war) saving securities	No year.	64, 161, 828. 80	64, 161, 828. 80	64, 161, 828. 80	10. 00	64, 161, 838. 80
Total		5, 798, 528, 111. 74	5, 798, 528, 111. 74	5, 798, 528, 111. 74	519, 563, 844. 78	6, 318, 091, 956. 52

[1] Exclusive of $1,186.49 to cover premium which is included under "Premium on the Public Debt," p. 266.
[2] Exclusive of $933,206.85 to cover premium which is included under "Premium on the Public Debt," p. 266.
[3] Exclusive of $831,791.02 to cover premium which is included under "Premium on the Public Debt," p. 266.
[4] Exclusive of $1,112,155.98 to cover premium which is included under "Premium on the Public Debt," p. 266.
[5] Exclusive of $220,006.36 to cover premium which is included under "Premium on the Public Debt," p. 266.
[6] Exclusive of $422,204.16 to cover premium which is included under "Premium on the Public Debt," p. 266.
[7] Exclusive of $228,260.95 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	Stated from July 1, 1926, to June 30, 1927, service of the fiscal year—					Total expenditures audited during the fiscal year 1927
	1927	1926	1925	1924 and prior	Certified claims	
POST OFFICE DEPARTMENT, WASHINGTON, D. C.						
Salaries:						
Office of the Postmaster General	$202,702.42	$8,621.09				$211,323.51
Post Office Department buildings	225,168.85	9,224.47				234,393.32
Office of the First Assistant Postmaster General	404,032.90	16,149.37				420,182.27
Office of the Second Assistant Postmaster General	283,900.16	10,676.78				294,576.94
Office of the Third Assistant Postmaster General	677,457.57	27,870.20				705,327.77
Office of the Fourth Assistant Postmaster General	373,133.34	15,577.17				388,710.51
Office of the Solicitor for the Post Office Department	55,731.34	2,356.90				58,088.24
Office of the chief inspector	148,219.93	5,692.47				153,912.40
Office of the purchasing agent	32,858.05	1,362.70				34,220.75
Bureau of Accounts	37,756.13	1,544.17				39,300.30
Contingent expenses, Post Office Department:						
Stationery	18,418.43	4,943.92				23,362.35
Fuel, repairs, etc	45,608.10	6,482.51				52,090.61
Telegraphing	4,498.50	823.25				5,321.75
Miscellaneous items—						
Miscellaneous items	29,561.63	1,336.11				30,897.74
Motor vehicles	2,989.36	5.54				2,994.90
Street-car fare	490.00					490.00
Telephone service	11,598.60	989.87				12,588.47
Law books, etc	1,794.68	25.00				1,819.68
Traveling expenses, purchasing agent	189.75					189.75
Furniture and filing cabinets	5,721.70	1,987.80				7,709.50
Printing and binding, Post Office Department	854,501.72	289,058.64				1,143,560.36
Heat, light, and power, Post Office Building, Washington, D. C.	43,876.05	4,921.03				48,797.08
Claims for damages, act of Dec. 28, 1922	9,985.44					9,985.44
Total, Post Office Department	3,470,194.65	409,648.99				3,879,843.64
FIELD SERVICE, POST OFFICE DEPARTMENT						
OFFICE OF THE POSTMASTER GENERAL						
Electric power, light, etc	5,580.12	1,074.53				6,654.65
Rewards to postal employees for inventions	100.00	50.00				150.00
Freight, express, or motor transportation of equipment, etc	251,861.06	125,864.25	$100.33			377,825.64
Personal or property damage claims	3,415.97	4,752.87	2,523.19		$615.55	11,307.58
Post-office inspectors:						
Salaries	1,937,122.14	[1] *17.94*	[1] *114.00*			1,936,990.20
Traveling expenses	403,046.95	29,521.21	[1] *57.00*			432,511.16
Miscellaneous expenses, division headquarters	11,167.08	2,231.33				13,398.41
Clerks, division headquarters	286,268.85					286,268.85
Payment of rewards:						
Rewards	6,000.00	20,139.50	53,405.00	[2] $3,000.00		82,544.50
Information	7,499.78	430.69	[1] *42.50*			7,887.97
Travel expenses, etc., Postmaster General	39.13	23.80				62.93
OFFICE OF THE FIRST ASSISTANT POSTMASTER GENERAL						
Compensation to postmasters	50,471,958.48	273,097.75	[1] *3,741.20*		157.34	50,741,472.37
Compensation to assistant postmasters	6,968,797.58	1,337.94			131.32	6,970,266.84
Clerks, first and second class post offices (includes "Temporary clerk hire" and "Printers, mechanics, and skilled laborers")	157,557,464.49	26,426.73	2,322.01		1,561.99	157,587,775.22
Watchmen, messengers, and laborers	7,585,735.43	143.87	[1] *21.49*		35.35	7,585,893.16
Clerks, contract stations	1,562,202.08	2,794.71	152.00			1,565,148.79
Separating mails	467,352.42	4,880.20	775.35			473,007.97

[1] Repayments in excess of audited expenditures.

[2] Fiscal year 1924.

Audited expenditures—Service of the Post Office Department—Continued

Service of the Post Office Department	Stated from July 1, 1926, to June 30, 1927, service of the fiscal year—					Total expenditures audited during the fiscal year 1927
	1927	1926	1925	1924 and prior	Certified claims	
OFFICE OF THE FIRST ASSISTANT POSTMASTER GENERAL—continued.						
Unusual conditions at post offices	$83,824.51	$8,080.44	$1,266.35		$430.00	$93,601.30
Clerks, third-class post offices	8,473,711.74	28,634.33	[1] *388.52*		322.00	8,502,279.55
Rent, light, and fuel	15,664,769.86	251,894.34	50,040.09		6,292.19	15,972,996.48
Miscellaneous items, first and second class post offices	1,404,209.95	25,737.53	160.04		32.97	1,430,140.49
Village delivery service	1,482,830.95	9,801.92	1,152.22		71.42	1,493,856.51
Detroit River postal service	18,000.00					18,000.00
Car fare and bicycle allowance	1,120,248.75	4,750.53				1,124,999.28
City delivery carriers (includes "Temporary city delivery carriers" and "City delivery carriers, new offices")	113,281,720.97	17,200.14	558.68		1,473.64	113,300,953.43
Pneumatic-tube service, Boston	22,280.90					22,280.90
Special-delivery fees	7,667,174.19	5,374.06	[1] *48.65*		4.64	7,672,504.24
Pneumatic-tube service	526,358.69					526,358.69
Vehicle service	17,036,777.21	385,985.96	2,573.66		172.63	17,425,509.46
Travel expenses, etc., First Assistant Postmaster General	27.55					27.55
OFFICE OF THE SECOND ASSISTANT POSTMASTER GENERAL						
Star-route service—Alaska	106,115.92	21,278.53	33.22			127,427.67
Power-boat service	1,132,732.64	175,215.49	5.34			1,307,953.47
Railroad transportation and mail-messenger service:						
Railroad service	86,621,389.95	12,616,534.81	11,542.81	[2] $3,520.96	704.36	99,253,692.89
Mail-messenger service	9,406,745.83	33,048.46	1,875.34	[2] 218.66	326.74	9,442,215.03
Space basis act, District of Columbia	64,413.93					64,413.93
Cost ascertainment, District of Columbia	31,771.89					31,771.89
Contract air mail		41,880.80				41,880.80
Contract air mail, personal services, District of Columbia		662.63				662.63
Airplane service between New York and San Francisco:						
Airplane service	2,160,434.05	210,097.11	874.17		200.56	2,371,605.89
Personal services, District of Columbia	38,589.52					38,589.52
Railway Mail Service, salaries	52,954,290.98	36,342.92	3,099.76			52,993,733.66
Railway postal clerks, travel allowances	3,806,908.23	18,815.03	[1] *12*			3,825,723.14
Railway Mail Service:						
Traveling expenses	53,259.73	4,142.48				57,402.21
Miscellaneous expenses	980,480.54	190,871.99	2,299.17			1,173,651.70
Electric and cable car service	602,671.39	73,414.46	604.99		1,033.43	677,724.27
Foreign mail transportation:						
Steamship service	6,987,261.77	914,570.12	55,830.99	[1] *33,609.07*	462.90	7,924,516.71
Aircraft service	49,913.50	6,145.75				56,059.25
Sea post service	143,409.72	581.20				143,990.92
Assistant Superintendent Division of Foreign Mails	3,000.00					3,000.00
Delegates to the Pan American Postal Congress at Mexico City	5,900.45					5,900.45
Balances due foreign countries	362,827.17	972,577.69	489,898.26	[2] 244,882.47 [3] 16,187.06 [4] 13,446.66 [5] 6,603.47 [6] 26,317.11 [7] 25,552.97 [8] 26,071.33 [9] 51,778.54 [10] 55,747.75 [11] 43,193.33 [12] 15,690.37	55,501.45	2,406,275.63
Contract air mail:						
Air mail service	1,203,967.62					1,203,967.62
Personal services, District of Columbia	10,859.66					10,859.66
Travel expenses, etc., Second Assistant Postmaster General	1,000.00	510.36				1,510.36

OFFICE OF THE THIRD ASSISTANT POSTMASTER GENERAL						
Manufacture of postage stamps and stamped paper:						1, 402, 642. 61
Manufacture of postage stamps	1, 269, 322. 80	133, 319. 81				5, 030, 039. 05
Manufacture of stamped envelopes and newspaper wrappers	4, 517, 904. 08	512, 134. 97				1, 236, 084. 12
Manufacture of postal cards	846, 322. 12	389, 762. 00				23, 275. 74
Distribution of stamped envelopes and newspaper wrappers	23, 275. 74					2, 102, 309. 57
Indemnities, domestic mail	1, 361, 201. 04	699, 938. 25	23, 363. 81		17, 806. 47	21, 139. 39
Indemnities, international mail	5, 017. 18	9, 308. 35	5, 212. 29		1, 601. 57	965. 39
Travel expenses, etc., Third Assistant Postmaster General	993. 39	[1] *28. 00*				127, 191. 10
Unpaid money orders more than 1 year old	127, 191. 10					
OFFICE OF THE FOURTH ASSISTANT POSTMASTER GENERAL						
Stationery	642, 097. 89	54, 270. 23	541. 82			696, 909. 94
Post office equipment and supplies:						
Equipment and supplies	1, 151, 445. 05	143, 089. 45	168. 43		28. 40	1, 294, 731. 33
Equipment and furniture for post office quarters	157, 933. 16	19, 954. 69				177, 887. 85
Twine and tying devices	397, 865. 67	[1] *148. 32*				397, 717. 35
Shipment of supplies	62, 668. 28	542. 93	225. 16			63, 436. 37
Labor-saving devices	366, 077. 41	175, 860. 23	901. 50		45. 00	542, 884. 14
Mail bags and equipment: Mail bags, etc. (includes "Personal services, District of Columbia")	1, 276, 548. 54	177, 732. 34	4. 76			1, 454, 285. 64
Star-route service	11, 744, 925. 62	1, 108, 407. 05	42. 68			12, 853, 375. 35
Rural Delivery Service	104, 394, 118. 87	50, 342. 47	173. 01		318. 81	104, 444, 953. 16
Travel expenses, etc., Fourth Assistant Postmaster General	55. 44	[1] *45. 75*				9. 69
Deficiency in the postal revenues (claim of Morgan Hastings & Co.)				[4] 606. 94		606. 94
Adjusted losses and contingencies, postal funds	50, 697. 41					50, 697. 41
Total, field service	689, 431, 152. 11	20, 021, 341. 22	707, 312. 95	499, 208. 55	89, 330. 73	710, 748, 345. 56
Total expenditures, service of the Post Office Department	692, 901, 346. 76	20, 430, 990. 21	707, 312. 95	499, 208. 55	89, 330. 73	714, 628, 189. 20

Postal expenditures, as above	[13] $714, 628, 189. 20
Postal expenditures from postal revenues	683, 121, 988. 66
Excess of postal expenditures over postal revenues	31, 506, 200. 54
Grants from the Treasury (including $43,809.61 certified claims)	[14] 27, 263, 191. 12
Excess of postal expenditures over postal receipts and grants from the Treasury, which were paid from postal balances	4, 243, 009. 42

[1] Repayments in excess of audited expenditures.
[2] Fiscal year 1924.
[3] Fiscal year 1923.
[4] Fiscal year 1922.
[5] Fiscal year 1921.
[6] Fiscal year 1920.
[7] Fiscal year 1919.
[8] Fiscal year 1918.
[9] Fiscal year 1917.
[10] Fiscal year 1916.
[11] Fiscal year 1915.
[12] Fiscal year 1914.
[13] Includes $15,072,032.26 civil service retirement deductions of which $13,806,510.68 was covered into the Treasury during the fiscal year 1927.
[14] Exclusive of other payments from the general fund of the Treasury on account of the Postal Service amounting to $53,407.88. See p. 214. Salaries and contingent expenses for the Post Office Department beginning with the fiscal year 1923 were paid from postal revenues.

RECAPITULATION OF EXPENDITURES, BALANCES, ETC., FISCAL YEAR 1927

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

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
FOR CURRENT EXPENSES AND CAPITAL OUTLAYS								
LEGISLATIVE								
(Details on pp. 65 to 75)								
United States Senate:								
1927			$2,876,260.90	$2,753,951.84	$2,677,367.98		$122,309.06	$76,583.86
No year (continuous)	$3,792.58		20,000.00	20,287.20	20,287.20	$3,505.38		
Prior years	259,684.52	$79,039.36	44,155.89	6,874.64	85,914.00	116,933.19	180,032.58	
Total	263,477.10	79,039.36	2,940,416.79	2,781,113.68	2,783,569.18	120,438.57	302,341.64	76,583.86
House of Representatives:								
1927			7,577,950.10	7,575,450.10	7,501,485.82		2,500.00	73,964.28
No year (continuous)	2,000.00		55,271.38	54,984.18	54,984.18	287.20	2,000.00	
Prior years	51,854.62	397,126.71	32,401.15	*32,992.59*	36,320.29	80,783.25	36,465.11	327,813.83
Total	53,854.62	397,126.71	7,665,622.63	7,597,441.69	7,592,790.29	81,070.45	40,965.11	401,778.11
Legislative, miscellaneous:								
1927			4,000.00	4,000.00	4,000.00			
No year (continuous)	155,055.65	4,638.15	637.50	50,604.17	2,409.73		105,088.98	52,832.59
Prior years	47,242.62	4,864.28		10,483.35	8,679.07	13,242.62	23,516.65	6,668.56
Total	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:								
1927			2,993,017.57	2,628,563.72	2,628,563.72		364,453.85	
No year (continuous)	1,832,172.33	4,769.10		1,726,081.40	1,730,850.50	527.23	105,563.70	
Prior years	404,909.85	91,330.31		246,921.21	338,251.52	111,183.14	46,805.50	
Total	2,237,082.18	96,099.41	2,993,017.57	4,601,566.33	4,697,665.74	111,710.37	516,823.05	
Botanic Garden:								
1927			124,844.00	122,391.32	119,619.37		2,452.68	2,771.95
Prior years	9,742.84	3,068.58		8,096.09	10,285.85	708.58	938.18	878.82
							.7	
Total	9,742.84	3,068.58	124,844.00	130,487.41	129,905.22	708.58	3,390.85	3,650.77
Library of Congress:								
1927			1,401,496.00	1,368,208.18	1,336,627.95		33,287.82	31,580.23
No year (continuous)	31,881.30	2,334.25	52,981.78	36,690.06	36,136.70		48,173.02	2,887.61
Prior years	53,605.58	37,107.29	8.40	40,967.36	75,470.67	3,024.39	9,622.23	2,603.98
Special deposit accounts		64,558.49			8,999.38			55,559.11
Total	85,486.88	104,000.03	1,454,486.18	1,445,865.60	1,457,234.70	3,024.39	91,083.07	92,630.93

Government Printing Office:								
1927	800.00		3,126,903.00	1,718,618.68	1,409,404.92		1,409,084.32	309,213.76
No year (continuous)	42,000.00			42,000.00	42,000.00			
Prior years	1,300,498.41	382,840.73	4,400.00	807,948.11	1,044,961.11	145,838.92	351,111.38	145,827.73
Special deposit accounts		130,961.07			*24,390.44*			155,351.51
Total	1,343,298.41	513,801.80	3,131,303.00	2,568,566.79	2,471,975.59	145,838.92	1,760,195.70	610,393.00
Total, Legislative:								
1927	800.00		18,104,471.57	16,171,183.84	15,677,069.76		1,934,087.73	494,114.08
No year (continuous)	2,066,901.86	11,741.50	128,890.66	1,930,647.01	1,886,668.31	4,319.81	260,825.70	55,720.20
Prior years	2,127,538.44	995,377.26	80,965.44	1,088,298.17	1,599,882.51	471,714.09	648,491.62	483,792.92
Special deposit accounts		195,519.56			*15,391.06*			210,910.62
	4,195,240.30	1,202,638.32	18,314,327.67	19,190,129.02	19,148,229.52	476,033.90	2,843,405.05	1,244,537.82
EXECUTIVE OFFICE (Details on pp. 76 and 77)								
Executive Office:								
1927			819,460.00	684,831.41	565,508.86		134,628.59	119,322.55
No year (continuous)	3,395.61					3,395.61		
Prior years	31,125.06	43,706.54		2,018.45	42,838.82	20,158.84	8,947.77	2,886.17
Total	34,520.67	43,706.54	819,460.00	686,849.86	608,347.68	23,554.45	143,576.36	122,208.72
INDEPENDENT OFFICES (Details on pp. 77 to 97)								
Alaska relief funds:								
No year (continuous)	29,180.50		23,809.46	14,744.90	14,744.90		38,245.06	
Alien Property Custodian:								
1927			130,650.00	129,650.00	126,501.12		1,000.00	3,148.88
No year (continuous)	30,000.00			30,000.00	30,000.00			
Prior years	41,963.97	5,424.91		*2,603.96*	2,820.95	23,746.17	20,821.76	
Alien property funds		430,069.44			*85,727.11*			515,796.55
Total	71,963.97	435,494.35	130,650.00	157,046.04	73,594.96	23,746.17	21,821.76	518,945.43
American Battle Monuments Commission:								
No year (continuous)	1,311,176.06		600,000.00	140,090.50	104,993.17		1,771,085.56	35,097.33
Prior years	[1] 11,187.70	11,187.70		*11,187.70*				
Total	1,299,988.36	11,187.70	600,000.00	128,902.80	104,993.17		1,771,085.56	35,097.33
Arlington Memorial Amphitheater Commission:								
No year (continuous)	476.82						476.82	
Arlington Memorial Bridge Commission:								
No year (continuous)	2,508,180.86	113,744.17	2,500,000.00	1,450,315.64	1,454,732.38		3,557,865.22	109,327.43
Board of Mediation: [2]								
1927			385,220.00	223,505.39	223,505.39		161,714.61	
Prior years	40,073.06			3,165.66	3,165.66	17,775.73	19,131.67	
Total	40,073.06		385,220.00	226,671.05	226,671.05	17,775.73	180,846.28	
Board of Tax Appeals:								
1927			600,336.00	534,248.42	517,942.33		66,087.58	16,306.09
Prior years	21,508.89	18,774.92		2,285.33	20,190.00		19,223.56	870.25
Total	21,508.89	18,774.92	600,336.00	536,533.75	538,132.33		85,311.14	17,176.34

[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*]

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
INDEPENDENT OFFICES—continued								
Bureau of Efficiency:								
1927			$210,350.00	$173,848.67	$173,008.74		$36,501.33	$839.93
Prior years	$16,217.20	$2,296.19		*139.85*	2,156.34	$8,952.01	7,405.04	
Total	16,217.20	2,296.19	210,350.00	173,708.82	175,165.08	8,952.01	43,906.37	839.93
Civil Service Commission:								
1927			1,001,592.00	979,599.27	976,963.99		21,992.73	2,635.28
Prior years	30,956.79	8,948.91	4.25	17,316.34	26,265.25	7,611.24	6,033.46	
Total	30,956.79	8,948.91	1,001,596.25	996,915.61	1,003,229.24	7,611.24	28,026.19	2,635.28
Commission of Fine Arts:								
1927			6,595.00	6,592.00	6,575.93		3.00	16.07
Prior years	143.28	1,724.60		*215.77*	1,508.83	7.50	351.55	
Total	143.28	1,724.60	6,595.00	6,376.23	8,084.76	7.50	354.55	16.07
Employees' Compensation Commission:								
1927			2,744,540.00	2,742,801.39	2,712,538.86		1,738.61	30,262.53
No year (continuous)	275.57			*290.27*	*290.27*		565.84	
Prior years	5,368.27	5,341.87	226,900.00	222,096.70	227,438.57	4,072.34	6,099.23	
Total	5,643.84	5,341.87	2,971,440.00	2,964,607.82	2,939,687.16	4,072.34	8,403.68	30,262.53
Federal Board for Vocational Education:								
1927			8,210,620.00	7,354,212.22	7,352,958.22		856,407.78	1,254.00
Prior years	1,492,804.69	17,390.35		*494.54*	16,895.81	678,801.16	814,498.07	
Total	1,492,804.69	17,390.35	8,210,620.00	7,353,717.68	7,369,854.03	678,801.16	1,670,905.85	1,254.00
Federal Oil Conservation Board:								
Prior years	44,994.38	1,309.22		7,710.17	9,019.39		37,284.21	
Federal Power Commission:								
1927			29,400.00	22,225.85	22,225.85		7,174.15	
No year (continuous)	22,595.59	2,586.29	9,739.71	3,553.90	6,140.19		28,781.40	
Prior years	3,371.51	213.49	57.22	2,284.59	2,498.08	154.79	989.35	
Total	25,967.10	2,799.78	39,196.93	28,064.34	30,864.12	154.79	36,944.90	
Federal Reserve Board:								
No year (continuous)	407,204.09	18,137.77	2,349,538.84	2,508,732.03	2,511,543.25		248,010.90	15,326.55
Federal Trade Commission:								
1927			997,000.00	952,708.53	937,310.92		44,291.47	15,397.61
Prior years	13,663.06	27,156.72		3,324.67	27,036.37	1,003.26	9,335.13	3,445.02
Special deposit accounts		18,082.30						18,082.30
Total	13,663.06	45,239.02	997,000.00	956,033.20	964,347.29	1,003.26	53,626.60	36,924.93

General Accounting Office:								
1927			3, 859, 960. 00	3, 858, 361. 17	3, 655, 601. 53		1, 598. 83	202, 759. 64
No year (continuous)			78. 85	78. 85	78. 85			
Prior years	115, 504. 51	161, 698. 08		27, 506. 91	189, 204. 99	58, 398. 51	29, 599. 09	
Special deposit accounts		69, 881. 51			*2, 791. 02*			72, 672. 53
Total	115, 504. 51	231, 579. 59	3, 860, 038. 85	3, 885, 946. 93	3, 842, 094. 35	58, 398. 51	31, 197. 92	275, 432. 17
United States Housing Corporation:								
1927			673, 398. 00	492, 447. 93	458, 285. 27		180, 950. 07	34, 162. 66
No year (continuous)	104. 00	572, 028. 52			3, 827. 46		104. 00	568, 201. 06
Prior years	386, 743. 65	43, 123. 34		*20, 194. 06*	22, 929. 28	212, 424. 93	194, 512. 78	
Special deposit accounts		1, 171, 194. 54			629, 315. 75			541, 878. 79
Total	386, 847. 65	1, 786, 346. 40	673, 398. 00	472, 253. 87	1, 114, 357. 76	212, 424. 93	375, 566. 85	1, 144, 242. 51
Interstate Commerce Commission:								
1927	552, 080. 97		6, 168, 157. 00	6, 429, 385. 22	6, 393, 133. 10		290, 852. 75	36, 252. 12
No year (continuous)	91, 384. 40		851, 942. 87	870, 677. 84	870, 677. 84		72, 649. 43	
Prior years	454, 941. 55	82, 301. 95	1. 79	134, 019. 30	216, 321. 25	17, 672. 93	303, 251. 11	
Total	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:								
1927			513, 000. 00	500, 825. 49	480, 051. 86		12, 174. 51	20, 773. 63
Prior years	52, 030. 80	25, 400. 65	1, 018. 59	28, 412. 10	51, 090. 72	20, 689. 87	3, 947. 42	2, 722. 03
Total	52, 030. 80	25, 400. 65	514, 018. 59	529, 237. 59	531, 142. 58	20, 689. 87	16, 121. 93	23, 495. 66
Railroad Administration and Transportation Act:								
No year (continuous)	216,041,916. 97	455, 523. 76	[3] 90, 645, 876. 50	956, 710. 90	1, 201, 067. 46	6, 389. 08	305, 724, 693 49	211, 167. 20
Special deposit accounts		44, 697, 060. 13			*217, 101. 42*			44, 914, 161. 55
Total	216,041,916.97	45, 152, 583. 89	90, 645, 876. 50	956, 710. 90	983, 966. 04	6, 389. 08	305, 724, 693. 49	45, 125, 328. 75
Railroad Labor Board.[4]								
Smithsonian Institution:								
1927			267, 481. 00	228, 493. 99	198, 985. 81		38, 987. 01	29, 508. 18
No year (continuous)	1, 000, 000. 00	12, 378. 19	60, 000. 00	60, 000. 00	51, 932. 26		1, 000, 000. 00	20, 445. 93
Prior years	82, 596. 37	9, 379. 40		43, 236. 14	49, 142. 08	15, 688. 94	23, 671. 29	3, 473. 46
Special deposit accounts		4, 013. 04			*7, 130. 63*			11, 143. 67
Total	1, 082, 596. 37	25, 770. 63	327, 481. 00	331, 730. 13	292, 929. 52	15, 688. 94	1, 062, 658. 30	64, 571. 24
National Museum:								
1927			565, 820. 00	562, 228. 84	548, 502. 52		3, 591. 16	13, 726. 32
Prior years	10, 334. 56	5, 955. 95	28. 90	6, 257. 50	12, 167. 52	2, 889. 64	1, 216. 32	45. 93
Total	10, 334. 56	5, 955. 95	565, 848. 90	568, 486. 34	560, 670. 04	2, 889. 64	4, 807. 48	13, 772. 25
Office of Public Buildings and Public Parks of the National Capital:								
1927			2, 356, 850. 00	2, 316, 607. 28	2, 228, 332. 00		40, 242. 72	88, 275. 28
No year (continuous)	110, 371. 89	1, 275. 92		724. 08		108, 719. 73	928. 08	2, 000. 00
Prior years	171, 007. 32	180, 235. 98	6, 764. 38	55, 995. 58	236, 243. 91	94, 092. 82	27, 683. 30	[1] 12. 35
Total	281, 379. 21	181, 511. 90	2, 363, 614. 38	2, 373, 326. 94	2, 464, 575. 91	202, 812. 55	68, 854. 10	90, 262. 93
United States Coal Commission:								
Prior years				*2. 95*	*2. 95*	2. 95		

[1] Debit balance.

[3] Includes $89,725,932.32 proceeds of railroad securities credited as repay warrants direct to appropriations.

[4] Stated under "Board of Mediation."

Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

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

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
INDEPENDENT OFFICES—continued								
United States Food and Fuel Administrations:								
Prior years			$69. 40	*$80. 91*	*$80. 91*	$150. 31		
United States Geographic Board:								
1927			345. 00				$345. 00	
Prior years	$1, 010. 36		3, 850. 00	3, 471. 16	3, 248. 83	563. 00	826. 20	$222. 33
Total	1, 010. 36		4, 195. 00	3, 471. 16	3, 248. 83	563. 00	1, 171. 20	222. 33
United States Shipping Board:								
1927			[6] 25, 817, 062. 27	15, 622, 854. 61	*12, 221, 301. 42*		10, 194, 207. 66	27, 844, 156. 03
No year (continuous)	55, 276, 774. 07	$685, 500. 00	327, 196. 75	*656, 997. 82*	*7, 008, 157. 94*		56, 260, 968. 64	7, 036, 660. 12
Prior years	1, 055, 880. 04	42, 647, 160. 16		*18, 408. 87*	41, 717, 585. 30	37, 117. 14	1, 037, 171. 77	911, 165. 99
Special deposit accounts		5, 421, 907. 80			*3, 833, 115. 70*			9, 255, 023. 50
Total	56, 332, 654. 11	48, 754, 567. 96	26, 144, 259. 02	14, 947, 447. 92	18, 655, 010. 24	37, 117. 14	67, 492, 348. 07	45, 047, 005. 64
United States Tariff Commission:								
1927			699, 000. 00	696, 009. 93	685, 662. 02		2, 990. 07	10, 347. 91
Prior years	150, 885. 65	24, 062. 80	6, 821. 93	*6, 730. 89*	17, 319. 38	54, 758. 65	109, 679. 82	12. 53
Total	150, 885. 65	24, 062. 80	705, 821. 93	689, 279. 04	702, 981. 40	54, 758. 65	112, 669. 89	10, 360. 44
United States Veterans' Bureau:								
1927			[6] 517, 075, 024. 46	382, 029, 054. 93	360, 593, 759. 19		135, 045, 969. 53	21, 435, 295. 74
No year (continuous)	41, 066, 951. 58	2, 160, 011. 58	182, 862, 538. 36	188, 999, 930. 13	185, 213, 057. 84	19, 333. 84	34, 910, 225. 97	5, 946, 883. 87
Prior years	65, 731, 855. 41	25, 399, 257. 93	44, 135. 66	*6, 351, 904. 52*	12, 886, 353. 85	15, 743, 008. 64	26, 384, 886. 95	6, 160, 999. 56
Special deposit accounts		2, 978, 537. 99			24, 385. 54			2, 954, 152. 45
Total	106, 798, 806. 99	30, 537, 807. 50	699, 981, 698. 48	564, 677, 080. 54	558, 717, 556. 42	45, 762, 342. 48	196, 341, 082. 45	36, 497, 331. 62
Waterways Commission:								
No year (continuous)	100, 000. 00					100, 000. 00		
War Finance Corporation:								
No year (continuous)		1, 000, 000. 00						1, 000, 000. 00
Special deposit accounts		33, 104, 604. 93			*27, 026, 157. 45*			60, 130, 762. 38
Total		34, 104, 604. 93			*27, 026, 157. 45*			61, 130, 762. 38
Miscellaneous commissions, boards, etc.:								
1927			111, 000. 00	49, 135. 57	48, 508. 61		61, 864. 43	626. 96
No year (continuous)	455, 398. 12	46, 295. 45		71, 906. 59	104, 981. 23	55, 285. 36	328, 206. 17	13, 220. 81
Prior years	1, 520, 240. 44	5, 123, 688. 60	60, 000. 00	*3, 703, 406. 38*	1, 345, 755. 61	5, 004, 856. 96	278, 789. 86	74, 526. 61
Total	1, 975, 638. 56	5, 169, 984. 05	171, 000. 00	*3, 582, 364. 22*	1, 499, 245. 45	5, 060, 142. 32	668, 860. 46	88, 374. 38

Total, Independent Offices:								
1927	552, 080. 97		572, 423, 400. 73	425, 904, 796. 70	376, 119, 051. 84		147, 070, 685. 00	49, 785, 744. 86
No year (continuous)	318,451,990.52	5, 067, 481. 65	280, 230, 721. 34	194, 450, 177. 27	184, 559, 328. 62	289, 728. 01	403, 942, 806. 58	14, 958, 330. 30
Prior years	71, 432, 908. 06	73, 802, 033. 72	349, 652. 12	*9, 558, 288. 25*	57, 086, 274. 11	52,004,439.49	29, 336, 408. 94	7, 157, 471. 36
Special deposit accounts		87, 895, 351. 68			*30, 518, 322. 04*			118,413,673.72
	390,436,979.55	166,764,867.05	853, 003, 774. 19	610, 796, 685. 72	587, 246, 332. 53	52,294,167.50	580, 349, 900. 52	190,315,220.24
DEPARTMENT OF AGRICULTURE (Details on pp. 98 to 111)								
Salaries and miscellaneous:								
1927	693, 447. 12		69, 004, 435. 23	56, 346, 241. 65	54, 932, 200. 29		13, 351, 640. 70	1, 414, 041. 36
No year (continuous)	9, 363, 501. 18	949, 226. 16	91, 464, 691. 34	95, 423, 954. 25	95, 387, 335. 14		5, 404, 238. 27	985, 845. 27
Prior years	10, 436, 170. 23	807, 423. 43	8, 026. 10	4, 508, 767. 97	5, 312, 416. 82	2, 417, 135. 44	3, 518, 292. 92	3, 774. 58
Special deposit accounts		601, 488. 85			*47, 869. 86*			649, 358. 71
Total, Department of Agriculture	20, 493, 118. 53	2, 358, 138. 44	160, 477, 152. 67	156, 278, 963. 87	155, 584, 082. 39	2, 417, 135. 44	22, 274, 171. 89	3, 053, 019. 92
DEPARTMENT OF COMMERCE (Details on pp. 111 to 129)								
Office of the Secretary:								
1927			2, 280, 231. 00	1, 813, 818. 81	1, 714, 450. 14		466, 412. 19	99, 368. 67
No year (continuous)	324. 46						324. 46	
Prior years	229, 292. 53	46, 495. 07	30, 000. 00	227, 803. 69	273, 019. 50	21, 304. 99	10, 183. 85	1, 279. 26
Total	229, 616. 99	46, 495. 07	2, 310, 231. 00	2, 041, 622. 50	1, 987, 469. 64	21, 304. 99	476, 920. 50	100, 647. 93
Bureau of Foreign and Domestic Commerce:								
1927			3, 263, 357. 00	3, 178, 544. 75	3, 010, 357. 76		84, 812. 25	168, 186. 99
Prior years	232, 720. 97	112, 704. 27	4, 835. 90	16, 095. 65	123, 551. 99	95, 284. 60	126, 176. 62	5, 247. 93
Total	232, 720. 97	112, 704. 27	3, 268, 192. 90	3, 194, 640. 40	3, 133, 909. 75	95, 284. 60	210, 988. 87	173, 434. 92
Bureau of Census:								
1927			1, 974, 000. 00	1, 825, 974. 20	1, 678, 334. 38		148, 025. 80	147, 639. 82
Prior years	330, 531. 49	80, 372. 37	3. 80	305, 873. 15	362, 263. 52	9, 324. 68	15, 337. 46	23, 982. 00
Total	330, 531. 49	80, 372. 37	1, 974, 003. 80	2, 131, 847. 35	2, 040, 597. 90	9, 324. 68	163, 363. 26	171, 621. 82
Steamboat Inspection Service:								
1927			1, 062, 670. 00	1, 039, 945. 97	948, 051. 86		22, 724. 03	91, 894. 11
Prior years	75, 181. 10	9, 640. 58		19, 155. 23	26, 862. 82	32, 129. 46	23, 896. 41	1, 932. 99
Total	75, 181. 10	9, 640. 58	1, 062, 670. 00	1, 059, 101. 20	974, 914. 68	32, 129. 46	46, 620. 44	93, 827. 10
Bureau of Navigation:								
1927			647, 100. 00	546, 563. 73	489, 316. 87		100, 536. 27	57, 246. 86
Prior years	24, 920. 87	14, 776. 71		15, 232. 08	29, 892, 33	5, 693. 15	3, 995. 64	116. 46
Total	24, 920. 87	14, 776. 71	647, 100. 00	561, 795. 81	519, 209. 20	5, 693. 15	104, 531. 91	57, 363. 32
Bureau of Standards:								
1927			1, 940, 385. 00	1, 793, 591. 62	1, 651, 229. 34		146, 793. 38	142, 362. 28
No year (continuous)			200, 000. 00	7, 000. 00	2, 116. 00		193, 000. 00	4, 884. 00
Prior years	116, 069. 86	88, 816. 09	. 97	66, 906. 45	152, 376. 72	22, 904. 52	26, 259. 86	3, 345. 82
Total	116, 069. 86	88, 816. 09	2, 140, 385. 97	1, 867, 498. 07	1, 805, 722. 06	22, 904. 52	366, 053. 24	150, 592. 10

[4] Includes $1,618,488.27 repay warrants credited direct to appropriation.

[6] Includes $6,850,160 premiums on term insurance, credited as repay warrants directed to appropriations.

Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

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

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
DEPARTMENT OF COMMERCE—Con.								
Bureau of Lighthouses:								
1927			$9, 310, 880. 00	$8, 885, 624. 50	$8, 564, 671. 75		$425, 255. 50	$320, 952. 75
No year (continuous)	$794, 700. 71	$73, 026. 56	1, 070, 313. 71	825, 438. 96	801, 838. 76	$405. 93	1, 039, 169. 53	96, 626. 76
Prior years	536, 959. 79	382, 462. 27	156. 79	329, 292. 53	687, 419. 15	58, 286. 67	149, 537. 38	24, 335. 65
Total	1, 331, 660. 50	455, 488. 83	10, 381, 350. 50	10, 040, 355. 99	10, 053, 929. 66	58, 692. 60	1, 613, 962. 41	441, 915. 16
Coast and Geodetic Survey:								
1927			2, 348, 970. 00	2, 296, 882. 63	1, 957, 228. 88		52, 087. 37	339, 653. 75
No year (continuous)	3, 288. 53	237. 89		30. 50	30. 50		3, 258. 03	237. 89
Prior years	287, 076. 98	234, 531. 50	364. 30	62, 046. 03	286, 191. 42	134, 054. 28	91, 340. 97	10, 386. 11
Total	290, 365. 51	234, 769. 39	2, 349, 334. 30	2, 358, 959. 16	2, 243, 450. 80	134, 054. 28	146, 686. 37	350, 277. 75
Bureau of Fisheries:								
1927			1, 764, 253. 00	1, 411, 422. 98	1, 304, 210. 61		352, 830. 02	107, 212. 37
No year (continuous)	45, 260. 18	4, 098. 22		8, 492. 01	11, 708. 71		36, 768. 17	881. 52
Prior years	357, 264. 17	57, 703. 46	160. 24	260, 552. 64	312, 209. 82	50, 302. 49	46, 569. 28	6, 046. 28
Total	402, 524. 35	61, 801. 68	1, 764, 413. 24	1, 680, 467. 63	1, 628, 129. 14	50, 302. 49	436, 167. 47	114, 140. 17
Patent Office: [7]								
1927			2, 722, 300. 00	2, 693, 156. 41	2, 481, 799. 55		29, 143. 59	211, 356. 86
Prior years	137, 377. 96	129, 956. 80	375, 000. 00	410, 603. 52	536, 488. 40	39, 990. 06	61, 784. 38	4, 071. 92
Total	137, 377. 96	129, 956. 80	3, 097, 300. 00	3, 103, 759. 93	3, 018, 287. 95	39, 990. 06	90, 927. 97	215, 428. 78
Bureau of Mines: [7]								
1927			3, 302, 400. 00	2, 082, 779. 34	1, 982, 282. 74		1, 219, 620. 66	100, 496. 60
No year (continuous)	24. 05						24. 05	
Prior years	894, 599. 70	102, 191. 54	15. 00	390, 660. 06	479, 060. 08	87, 055. 38	416, 899. 26	13, 791. 52
Total	894, 623. 75	102, 191. 54	3, 302, 415. 00	2, 473, 439. 40	2, 461, 342. 82	87, 055. 38	1, 636, 543. 97	114, 288. 12
Aircraft in Commerce:								
1927–28			1, 163, 000. 00	595, 860. 30	489, 654. 43		567, 139. 70	106, 205. 87
Commerce, miscellaneous:								
No year (continuous)	85. 00		16, 304. 51	16, 389. 51	16, 389. 51			
Prior years				*108. 01*	*108. 01*	108. 01		
Special deposit accounts		473, 492. 06			9, 811. 68			463, 680. 38
Total	85. 00	473, 492. 06	16, 304. 51	16, 281. 50	26, 093. 18	108. 01		463, 680. 38
Total, Department of Commerce:								
1927			31, 779, 546. 00	28, 164, 165. 24	26, 271, 588. 31		3, 615, 380. 76	1, 892, 576. 93
No year (continuous)	843, 682. 93	77, 362. 67	1, 286, 618. 22	857, 350. 98	832, 083. 48	405. 93	1, 272, 544. 24	102, 630. 17
Prior years	3, 221, 995. 42	1, 259, 650. 66	410, 537. 00	2, 104, 113. 02	3, 269, 227. 74	556, 438. 29	971, 981. 11	94, 535. 94
Special deposit accounts		473, 492. 06			9, 811. 68			463, 680. 38
	4, 065, 678. 35	**1, 810, 505. 39**	**33, 476, 701. 22**	**31, 125, 629. 24**	**30, 382, 711. 21**	**556, 844. 22**	**5, 859, 906. 11**	**2, 553, 423. 42**

DEPARTMENT OF THE INTERIOR (Details on pp. 129 to 145)								
Office of the Secretary:								
1927	100.00		902,400.00	741,149.99	740,349.99		161,350.01	800.00
No year (continuous)	1,060,132.68	191.76		93,062.08	93,253.84		967,070.60	
Prior years	161,266.34	33,079.73	3,000.00	96,517.74	129,597.47	17,346.74	50,401.86	
Total	1,221,499.02	33,271.49	905,400.00	930,729.81	963,201.30	17,346.74	1,178,822.47	800.00
General Land Office (including Public Land Service):								
1927			2,333,300.00	2,259,281.36	2,155,121.83		74,018.64	104,159.53
No year (continuous)	5,548,494.05	18,163.61	9,779,517.63	9,662,096.89	9,670,388.74		5,665,914.79	9,871.76
Prior years	593,697.83	93,979.33	1,179.00	17,346.53	111,325.86	288,870.78	288,659.52	
Total	6,142,191.88	112,142.94	12,113,996.63	11,938,724.78	11,936,836.43	288,870.78	6,028,592.95	114,031.29
Bureau of Pensions:								
1927	10,255.38		232,360,744.62	232,001,201.42	231,936,830.01		369,798.58	64,371.41
No year (continuous)	1,443,769.75	73,561.81	26,835.09	1,431,760.25	1,308,757.69		38,844.59	196,564.37
Prior years	5,603,240.69	7,832.33	127.50	12,671.52	20,503.85	5,540,874.87	49,821.80	
Total	7,057,265.82	81,394.14	232,387,707.21	233,445,633.19	233,266,091.55	5,540,874.87	458,464.97	260,935.78
Patent Office:[8]								
Prior years	[1]40.05			*40.05*	*40.05*			
Bureau of Reclamation:								
1927			75,000.00	22,530.44	16,398.75		52,469.56	6,131.69
No year (continuous)	7,332,285.49	988,609.64	9,630,442.61	8,443,708.02	8,230,565.51	125,322.91	8,393,697.17	1,201,752.15
Prior years	8,764.84						8,764.84	
Total	7,341,050.33	988,609.64	9,705,442.61	8,466,238.46	8,246,964.26	125,322.91	8,454,931.57	1,207,883.84
Geological Survey:								
1927			1,824,040.00	1,737,466.48	1,725,746.64		86,573.52	11,719.84
Prior years	136,257.78	35,063.56	77.73	52,630.52	86,694.08	24,488.79	59,216.20	1,000.00
Total	136,257.78	35,063.56	1,824,117.73	1,790,097.00	1,812,440.72	24,488.79	145,789.72	12,719.84
Bureau of Mines:[8]								
Prior years	[1]173.88			*173.88*	*173.88*			
National parks:								
1927			1,964,970.00	1,801,866.42	1,655,329.48		163,103.58	146,536.94
No year (continuous)	2,122,116.48	83,582.96	2,006,627.31	1,635,452.51	1,403,949.05	14,100.18	2,479,191.10	315,086.42
Prior years	502,944.62	330,377.80	150.00	402,854.29	726,964.24	36,525.95	63,714.38	6,267.85
Total	2,625,061.10	413,960.76	3,971,747.31	3,840,173.22	3,786,242.77	50,626.13	2,706,009.06	467,891.21
Bureau of Education:								
1927			858,520.00	312,196.31	286,596.01		546,323.69	25,600.30
No year (continuous)	88,151.76	20,517.68	2,623,490.98	2,590,285.10	2,594,889.93		121,357.64	15,912.85
Prior years	688,638.16	60,054.56	921.45	604,902.68	622,808.34	24,136.65	60,520.28	42,148.90
Total	776,789.92	[1]80,572.24	3,482,932.43	3,507,384.09	3,504,294.28	24,136.65	728,201.61	83,662.05

[1] Debit balance.

[7] By Executive orders of Mar. 17, 1925, and June 4, 1925, the Patent Office and the Bureau of Mines, with available balances and appropriations, were transferred from the Department of the Interior, under dates o Apr. 1, 1925, and July 1, 1925. For additional transactions under the Department of the Interior see pp. 135, 136.

[8] 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. 124, 125.

Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

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

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
DEPARTMENT OF THE INTERIOR—Con.								
Government in the Territories:								
1927			$295,708.00	$288,612.32	$280,271.23		$7,095.68	$8,341.09
No year (continuous)			1,560.00	1,560.00	1,560.00			
Prior years	$12,564.02	$3,981.78	5,400.00	9,880.08	13,861.86	$3,125.12	4,958.82	
Total	12,564.02	3,981.78	302,668.00	300,052.40	295,693.09	3,125.12	12,054.50	8,341.09
Beneficiaries:								
1927			1,417,790.00	1,396,942.18	1,375,306.10		20,847.82	21,636.08
No year (continuous)	1,165,732.87	17,737.12	224,229.05	468,062.33	462,956.18		921,899.59	22,843.27
Prior years	239,245.55	37,292.18	2.35	15,581.37	52,873.55	145,534.45	78,132.08	
Total	1,404,978.42	55,029.30	1,642,021.40	1,880,585.88	1,891,135.83	145,534.45	1,020,879.49	44,479.35
Alaska Railroad:								
No year (continuous)	1,031,264.30	209,038.55	1,600,000.00	1,585,611.39	1,572,497.54		1,045,652.91	222,152.40
Prior years	*354.26*			*354.26*	*354.26*			
Total	1,030,910.04	209,038.55	1,600,000.00	1,585,257.13	1,572,143.28		1,045,652.91	222,152.40
Interior, civil, miscellaneous:								
No year (continuous)	8,280.11		33,231.38	36,014.11	36,014.11		5,497.38	
Prior years				*1.00*	*1.00*	1.00		
Special deposit accounts		1,327,310.95			538,892.78			788,418.17
Total	8,280.11	1,327,310.95	33,231.38	36,013.11	574,905.89	.1.00	5,497.38	788,418.17
Total, Department of the Interior, including pensions:								
1927	10,355.38		242,032,472.62	240,561,246.92	240,171,950.04		1,481,581.08	389,296.88
No year (continuous)	19,800,227.49	1,411,403.13	25,925,934.05	25,947,612.68	25,374,832.59	139,423.09	19,639,125.77	1,984,183.22
Prior years	7,946,051.64	601,661.27	10,858.03	1,211,815.54	1,764,060.06	6,080,904.35	664,189.78	49,416.75
Special deposit accounts		1,327,310.95			538,892.78			788,418.17
	27,756,634.51	3,340,375.35	267,969,264.70	267,720,675.14	267,849,735.47	6,220,327.44	21,784,896.63	3,211,315.02
INDIAN AFFAIRS (Details on pp. 146 to 177)								
Salaries, current and contingent expenses:								
1927			1,849,522.10	1,752,311.25	1,694,791.63		97,210.85	57,519.62
No year			250,000.00	250,000.00	59,701.01			190,298.99
Prior years	373,009.61	75,766.87	77,772.17	181,912.15	257,679.02	144,320.00	124,549.63	
Total	373,009.61	75,766.87	2,177,294.27	2,184,223.40	2,012,171.66	144,320.00	221,760.48	247,818.61

Fulfilling treaty stipulations and treaty supports:								
1927			564,040.00	546,362.70	522,849.08		17,677.30	23,513.86
No year (continuous)	67,203.11	19.57	61,020.00	53,375.86	52,773.14		74,847.25	622.29
Prior years	175,122.87	37,876.22	3.50	18,781.69	54,583.09	98,552.87	57,791.81	2,074.82
Total	242,325.98	37,895.79	625,063.50	618,520.25	630,205.31	98,552.87	150,316.36	26,210.73
Miscellaneous supports:								
1927			853,500.00	847,777.24	810,994.95		5,722.76	36,782.29
No year (continuous)	500.21	94.19		*94.19*			594.40	
Prior years	51,028.06	40,073.84	737.00	*13,667.88*	26,405.96	34,649.92	30,783.02	
Total	51,528.27	40,168.03	854,237.00	834,015.17	837,400.91	34,649.92	37,100.18	36,782.29
Trust funds:								
No year (continuous)	23,749,035.91	1,340,764.64	23,983,263.33	22,619,447.17	22,870,767.35	6,181.92	25,106,670.15	1,089,444.46
Interest accounts:								
No year (continuous)	1,381,762,88	35,031.13	753,262.17	1,336,157.72	1,329,740.57	1.53	798,865.80	41,448.28
Support of Indian schools:								
1927			5,946,200.00	5,863,113.10	5,574,454.20		83,086.90	288,658.90
No year (continuous)	17,447.67	13,729.53		2,264.45	8,612.18	7,142.08	8,041.14	7,381.80
Prior years	673,390.96	309,348.20	3,439.89	252,038.75	555,392.43	253,673.80	171,118.30	5,994.52
Total	690,838.63	323,077.73	5,949,639.89	6,117,416.30	6,138,458.81	260,815.88	262,246.34	302,035.22
Miscellaneous expenses of Indian Service:								
1927	6,455.07		3,610,500.00	2,738,010.20	2,212,992.94		878,944.87	525,017.26
No year (continuous)	306,153.91	526,859.49	251,026.64	146,606.93	230,374.20	22,975.81	387,597.81	443,092.22
Prior years	994,156.35	474,545.79	21,000.59	197,252.21	654,621.77	401,152.15	416,752.58	17,176.23
Special deposit accounts		5,632,944.76			*1,393,212.03*			7,026,156.79
Total	1,306,765.33	6,634,350.04	3,882,527.23	3,081,869.34	1,704,776.88	424,127.96	1,683,295.26	8,011,442.50
Total, Indian affairs:								
1927	6,455.07		12,823,762.10	11,747,574.49	10,816,082.80		1,082,642.68	931,491.69
No year (continuous)	25,522,103.69	1,916,498.55	25,298,572.14	24,407,757.94	24,551,968.45	36,301.34	26,376,616.55	1,772,288.04
Prior years	2,266,707.85	937,610.92	102,953.15	636,316.92	1,548,682.27	932,348.74	800,995.34	25,245.57
Special deposit accounts		5,632,944.76			*1,393,212.03*			7,026,156.79
	27,795,266.61	8,487,054.23	38,225,287.39	36,791,649.35	35,523,521.49	968,650.08	28,260,254.57	9,755,182.09
Total, Department of the Interior, including pensions and Indian affairs:								
1927	16,810.45		254,856,234.72	252,308,821.41	250,988,032.84		2,564,223.76	1,320,788.57
No year (continuous)	45,322,331.18	3,327,901.68	51,224,506.19	50,355,370.62	49,926,801.04	175,724.43	46,015,742.32	3,756,471.26
Prior years	10,212,759.49	1,539,272.19	113,811.18	1,848,132.46	3,312,742.33	7,013,253.09	1,465,185.12	74,662.32
Special deposit accounts		6,960,255.71			*854,319.25*			7,814,574.96
Total	55,551,901.12	11,827,429.58	306,194,552.09	304,512,324.49	303,373,256.96	7,188,977.52	50,045,151.20	12,966,497.11
DEPARTMENT OF JUSTICE								
(Details on pp. 177 to 180)								
Salaries and miscellaneous:								
1927			4,161,920.00	3,866,633.00	3,689,852.63		295,287.00	176,780.37
No year (continuous)	101,688.76	392.06	9,684.52	111,183.82	111,575.88		189.46	
Prior years	583,182.45	236,379.29	64,879.20	340,586.46	522,561.49	156,070.41	151,404.78	54,404.26
Total, Department of Justice	684,871.21	236,771.35	4,236,483.72	4,318,403.28	4,323,990.00	156,070.41	446,881.24	231,184.63

[1] Debit balance.

Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

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

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (secp. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
JUDICIAL								
(Details on pp. 180 to 188)								
Salaries and miscellaneous:								
1927	$100,000.00		$21,059,787.00	$18,755,334.77	$18,170,481.82		$2,404,452.23	$584,852.95
No year (continuous)	17,798.84	[1] $4,962.52	356,058.72	179,711.38	150,717.39		194,146.18	24,031.47
Prior years	3,193,883.15	648,982.31	1,257,676.23	1,504,358.91	2,041,250.57	$901,792.12	2,045,408.35	112,090.65
Special deposit accounts		160,891.44			*23,460.81*			184,352.25
Total, Judicial	3,311,681.99	804,911.23	22,673,521.95	20,439,405.06	20,338,988.97	901,792.12	4,644,006.76	905,327.32
Total, Department of Justice, including Judicial:								
1927	100,000.00		25,221,707.00	22,621,967.77	21,860,334.45		2,699,739.23	761,633.32
No year (continuous)	119,487.60	[1] 4,570.46	365,743.24	290,895.20	262,293.27		194,335.64	24,031.47
Prior years	3,777,065.60	885,361.60	1,322,555.43	1,844,945.37	2,563,812.06	1,057,862.53	2,196,813.13	166,494.91
Special deposit accounts		160,891.44			*23,460.81*			184,352.25
	3,996,553.20	1,041,682.58	26,910,005.67	24,757,808.34	24,662,978.97	1,057,862.53	5,090,888.00	1,136,511.95
DEPARTMENT OF LABOR								
(Details on pp. 188 to 192)								
Office of the Secretary:								
1927			697,100.00	564,281.88	545,337.58		132,818.12	18,944.30
Prior years	132,457.47	38,176.35	7.81	95,430.85	132,643.44	17,484.33	19,550.10	963.76
Total	132,457.47	38,176.35	697,107.81	659,712.73	677,981.02	17,484.33	152,368.22	19,908.06
Bureau of Labor Statistics:								
1927			294,000.00	280,282.48	276,405.34		13,717.52	3,877.14
Prior years	14,389.23	5,443.33	1.60	10,578.74	16,022.07	2,483.29	1,328.80	
Total	14,389.23	5,443.33	294,001.60	290,861.22	292,427.41	2,483.29	15,046.32	3,877.14
Bureau of Immigration:								
1927			6,213,205.00	6,134,096.69	5,855,085.17		79,108.31	279,011.52
No year (continuous)	63,805.70		1,062.66	3,752.38	3,752.38		61,115.98	
Prior years	501,689.96	245,116.15	3,911.48	309,647.68	551,688.35	39,011.79	156,941.97	3,075.48
Total	565,495.66	245,116.15	6,218,179.14	6,447,496.75	6,410,525.90	39,011.79	297,166.26	282,087.00
Bureau of Naturalization:								
1927			733,000.00	717,156.91	691,945.23		15,843.09	25,211.68
Prior years	80,178.77	36,734.07	8.54	6,874.44	42,616.76	13,539.95	59,772.92	991.75
Total	80,178.77	36,734.07	733,008.54	724,031.35	734,561.99	13,539.95	75,616.01	26,203.43
Children's Bureau:								
1927			1,243,646.00	872,592.18	869,228.66		371,053.82	3,363.52
No year (continuous)	45,862.63	1,987.01	50,354.00	50,703.98	49,471.84		45,512.65	3,219.15
Prior years	468,462.57	15,564.33		410,336.08	425,825.36	46,824.39	11,302.10	75.05
Total	514,325.20	17,551.34	1,294,000.00	1,333,632.24	1,344,525.86	46,824.39	427,868.57	6,657.72

Women's Bureau:								
1927			100,000.00	97,044.24	93,505.18		2,955.76	3,539.06
Prior years	2,426.52	6,476.24		494.99	6,971.23	1,326.20	605.33	
Total	2,426.52	6,476.24	100,000.00	97,539.23	100,476.41	1,326.20	3,561.09	3,539.06
Employment Service:								
1927			205,000.00	187,490.81	186,382.22		17,599.19	1,108.59
Prior years	6,787.75	14,233.30	28.92	*1,474.53*	12,743.27	6,730.11	1,561.09	15.50
Total	6,787.75	14,233.30	205,028.92	186,016.28	199,125.49	6,730.11	19,070.28	1,124.09
Labor, miscellaneous:								
No year (continuous)	12,251.82		11,498.29	21,480.69	21,480.69	2.00	2,267.42	
Prior years				*33.60*	*33.60*	33.60		
Special deposit accounts		635,344.33			60,204.93			575,139.40
Total	12,251.82	635,344.33	11,498.29	21,447.09	81,652.02	35.60	2,267.42	575,139.40
Total, Department of Labor:								
1927			9,485,951.00	8,852,945.19	8,517,889.38		633,005.81	335,055.81
No year (continuous)	121,920.15	1,987.01	62,914.95	75,937.05	74,704.91	2.00	108,896.05	3,219.15
Prior years	1,206,392.27	361,743.77	3,958.35	831,854.65	1,188,476.88	127,433.66	251,062.31	5,121.54
Special deposit accounts		635,344.33			60,204.93			575,139.40
	1,328,312.42	999,075.11	9,552,824.30	9,760,736.89	9,841,276.10	127,435.66	992,964.17	918,535.90
NAVY DEPARTMENT								
(Details on pp. 192 to 213)								
Office of the Secretary:								
1927			2,982,903.43	2,690,262.21	2,671,427.20		292,641.22	18,835.01
No year (continuous)	67,068.66			60,023.30	60,023.30		7,045.36	
Prior years	838,258.71		3,476.37	487,319.12	486,569.58	149,644.27	204,771.69	749.54
Total	905,327.37		2,986,379.80	3,237,604.63	3,218,020.08	149,644.27	504,458.27	19,584.55
Office of Naval Records and Library:								
1927			40,000.00	38,546.39	37,994.31		1,453.61	552.08
No year (continuous)	452.49						452.49	
Prior years	1,507.54			1,031.83	1,031.83	45.18	430.53	
Total	1,960.03		40,000.00	39,578.22	39,026.14	45.18	2,336.63	552.08
Office of Judge Advocate General:								
1927			102,000.00	100,500.00	99,971.30		1,500.00	528.70
Prior years	3,564.21					1,190.36	2,373.85	
Total	3,564.21		102,000.00	100,500.00	99,971.30	1,190.36	3,873.85	528.70
Office of Chief of Naval Operations:								
1927			252,460.00	250,400.00	249,395.87		2,060.00	1,004.13
Prior years	11,035.53					6,195.37	4,840.16	
Total	11,035.53		252,460.00	250,400.00	249,395.87	6,195.37	6,900.16	1,004.13
Bureau of Navigation:								
1927			11,843,430.00	9,893,284.58	9,881,139.56		1,950,145.42	12,145.02
No year (continuous)	228,272.85		845,661.29	273,403.44	273,403.44		800,530.70	
Prior years	4,632,019.00		11,111.06	1,420,188.76	1,420,188.43	1,592,151.64	1,630,789.66	.33
Total	4,860,291.85		12,700,202.35	11,586,876.78	11,574,731.43	1,592,151.64	4,381,465.78	12,145.35

[1] Debit balance.

Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

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

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
NAVY DEPARTMENT—Continued								
Bureau of Engineering:								
1927			$19, 601, 000. 00	$16, 748, 245. 66	$16, 747, 416. 16		$2, 852, 754. 34	$829. 50
Prior years	$3, 265, 294. 21	$3, 658. 82	10, 647. 29	2, 600, 156. 44	2, 603, 761. 71	$63, 769. 55	612, 015. 51	53. 55
Total	3, 265, 294. 21	3, 658. 82	19, 611, 647. 29	19, 348, 402. 10	19, 351, 177. 87	63, 769. 55	3, 464, 769. 85	883. 05
Bureau of Construction and Repair:								
1927			17, 280, 000. 00	16, 990, 390. 00	16, 989, 580. 24		289, 610. 00	809. 76
Prior years	1, 236, 192. 49	363. 21	323. 73	1, 020, 261. 57	1, 020, 624. 78	129, 655. 37	86, 599. 28	
Total	1, 236, 192. 49	363. 21	17, 280, 323. 73	18, 010, 651. 57	18, 010, 205. 02	129, 655. 37	376, 209. 28	809. 76
Bureau of Ordnance:								
1927			12, 176, 500. 00	9, 209, 818. 67	9, 207, 541. 04		2, 966, 681. 33	2, 277. 63
No year (continuous)	489, 200. 77		500, 000. 00	648, 700. 02	648, 700. 02	7, 569. 15	332, 931. 60	
Prior years	3, 215, 063. 51	362. 38	56, 172. 99	2, 495, 967. 16	2, 496, 319. 51	155, 449. 54	619, 819. 80	10. 03
Total	3, 704, 264. 28	362. 38	12, 732, 672. 99	12, 354, 485. 85	12, 352, 560. 57	163, 018. 69	3, 919, 432. 73	2, 287. 66
Bureau of Supplies and Accounts:								
1927			163, 330, 500. 00	155, 671, 416. 19	155, 669, 533. 84		7, 659, 083. 81	1, 882. 35
No year (continuous)	24, 677, 634. 64	10, 079. 30	5, 656, 781. 56	2, 646, 962. 60	2, 647, 636. 57		27, 687, 453. 60	9, 405. 33
Prior years	13, 428, 022. 40		96, 742. 21	7, 788, 825. 93	7, 788, 825. 93	3, 212, 468. 01	2, 523, 470. 67	
Total	38, 105, 657. 04	10, 079. 30	169, 084, 023. 77	166, 107, 204. 72	166, 105, 996. 34	3, 212, 468. 01	37, 870, 008. 08	11, 287. 68
Bureau of Medicine and Surgery:								
1927			2, 143, 400. 00	2, 050, 591. 58	2, 050, 273. 54		92, 808. 42	318. 04
No year (continuous)	4, 256, 367. 57		1, 006, 857. 98	2, 275, 723. 81	2, 275, 723. 81		2, 987, 501. 74	
Prior years	500, 533. 33		783. 08	163, 542. 34	163, 542. 34	206, 826. 63	130, 947. 44	
Total	4, 756, 900. 90		3, 151, 041. 06	4, 489, 857. 73	4, 489, 539. 69	206, 826. 63	3, 211, 257. 60	318. 04
Bureau of Yards and Docks:								
1927			8, 163, 000. 00	7, 210, 993. 59	7, 210, 366. 73		952, 006. 41	626. 86
No year (continuous)	4, 074, 491. 33		3, 515, 300. 00	2, 629, 613. 10	2, 629, 613. 10	138, 731. 38	4, 821, 446. 85	
Prior years	1, 034, 210. 84		17. 85	937, 383. 00	937, 383. 00	36, 674. 06	60, 171. 63	
Total	5, 108, 702. 17		11, 678, 317. 85	10, 777, 989. 69	10, 777, 362. 83	175, 405. 44	5, 833, 624. 89	626. 86
Bureau of Aeronautics:								
1927	37, 500. 00		19, 068, 788. 00	9, 257, 642. 37	9, 243, 033. 96		9, 848, 645. 63	14, 608. 41
No year (continuous)	51, 000. 00			7, 221. 40	7, 221. 40		43, 778. 60	
Prior years	8, 938, 543. 06	6, 208. 45	16, 946. 01	6, 108, 057. 29	6, 113, 975. 29	236, 099. 98	2, 611, 331. 80	290. 45
Total	9, 027, 043. 06	6, 208. 45	19, 085, 734. 01	15, 372, 921. 06	15, 364, 230. 65	236, 099. 98	12, 503, 756. 03	14, 898. 86

Naval Academy:								
1927			1, 926, 860. 00	1, 854, 449. 97	1, 854, 449. 97		72, 410. 03	
No year (continuous)	17, 867. 24			14, 087. 47	14, 087. 47	362. 96	3, 416. 81	
Prior years	287, 630. 41			195, 306. 78	195, 306. 78	55, 383. 52	36, 940. 11	
Total	305, 497. 65		1, 926, 860. 00	2, 063, 844. 22	2, 063, 844. 22	55, 746. 48	112, 766. 95	
Marine Corps:								
1927			23, 220, 347. 00	20, 699, 525. 08	20, 699, 525. 08		2, 520, 821. 92	
No year (continuous)	1, 732, 233. 71	1, 000. 00	183, 805. 22	173, 344. 98	173, 389. 98		1, 742, 693. 95	955. 00
Prior years	4, 609, 793. 44		36, 843. 22	2, 292, 253. 38	2, 292, 253. 38	644, 068. 89	1, 710, 314. 39	
Total	6, 342, 027. 15	1, 000. 00	23, 440, 995. 44	23, 165, 123. 44	23, 165, 168. 44	644, 068. 89	5, 973, 830. 26	955. 00
Increase of the Navy:								
No year (continuous)	29, 380, 328. 38		36, 225, 000. 00	38, 831, 885. 77	38, 831, 885. 77	1, 559, 024. 25	25, 214, 418. 36	
Navy, miscellaneous:								
No year (continuous)	16, 273, 176. 06		1, 590, 339. 75	1, 626, 047. 65	1, 626, 047. 65	1. 00	16, 237, 467. 16	
Prior years			3, 950. 24	2, 586. 32	2, 586. 32		1, 363. 92	
Special deposit accounts		171, 191. 19			*18, 554. 76*			189, 745. 95
Total	16, 273, 176. 06	171, 191. 19	1, 594, 289. 99	1, 628, 633. 97	1, 610, 079. 21	1. 00	16, 238, 831. 08	189, 745. 95
General account of advances:								
No year (continuous)	[1] 30,628,982. 21	30, 233, 284. 74		*4, 745, 236. 48*	*3, 065, 017. 50*		[1] 25, 883, 745. 73	28, 553, 065. 76
Total, Navy Department—								
1927	37, 500. 00		282, 131, 188. 43	252, 666, 066. 29	224, 058, 583. 04		29, 502, 622. 14	28, 607, 483. 25
No year (continuous)	50, 619, 111. 49	11, 079. 30	49, 523, 745. 80	44, 441, 777. 06	44, 442, 496. 03	1, 705, 688. 74	53, 995, 391. 49	10, 360. 33
Prior years	42, 001, 668. 68	30, 243, 877. 60	237, 014. 05	25, 512, 879. 92	55, 755, 653. 62	6, 489, 622. 37	10, 236, 180. 44	1, 103. 90
Special deposit accounts		171, 191. 19			*18, 554. 76*			189, 745. 95
	92, 658, 280. 17	30, 426, 148. 09	331, 891, 948. 28	322, 620, 723. 27	324, 238, 177. 93	8, 195, 311. 11	93, 734, 194. 07	28, 808, 693. 43
(Appropriations made for the Post Office Department for the fiscal year beginning July 1, 1923, in the Post Office Department act, approved June 19, 1922, are payable from postal revenues, except postal deficiencies, and not from the general fund of the Treasury as heretofore.)								
POST OFFICE DEPARTMENT								
(Payable from the Treasury)								
(Details on pp. 214 and 215)								
Deficiencies in the postal revenues:								
1927			26, 000, 000. 00	26, 000, 000. 00	26, 000, 000. 00			
Prior years			1, 263, 191. 12	1, 263, 191. 12	1, 263, 191. 12			
Total			27, 263, 191. 12	27, 263, 191. 12	27, 263, 191. 12			
Miscellaneous expenses, Postal Service:								
1927			9, 000. 00	9, 000. 00	8, 835. 17			164. 83
No year (continuous)	50, 976. 38		44, 762. 25	44, 435. 37	44, 435. 37		51, 303. 26	
Prior years	1, 500. 00	38. 08		99. 26	137. 34		1, 400. 74	
Total	52, 476. 38	38. 08	53, 762. 25	53, 534. 63	53, 407. 88		52. 704. 00	164. 83
Total, Post Office Department, exclusive of Postal Service payable from postal revenues—								
1927			26, 009, 000. 00	26, 009, 000. 00	26, 008, 835. 17			164. 83
No year (continuous)	50, 976. 38		44, 762. 25	44, 435. 37	44, 435. 37		51, 303. 26	
Prior years	1, 500. 00	38. 08	1, 263, 191. 12	1, 263, 290. 38	1, 263, 328. 46		1, 400. 74	
	52, 476. 38	38. 08	27, 316, 953. 37	27, 316, 725. 75	27, 316, 599. 00		52, 704. 00	164. 83

[1] Debit balance.

Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

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

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
DEPARTMENT OF STATE (Details on pp. 215 to 231)								
Salaries and expenses:								
1927			$1,847,632.16	$1,506,003.95	$1,507,463.57		$341,628.21	[1] $1,459.62
Prior years	$503,537.61	$4,649.47		301,078.88	305,728.35	$119,917.46	82,541.27	
Total	503,537.61	4,649.47	1,847,632.16	1,807,082.83	1,813,191.92	119,917.46	424,169.48	[1] 1,459.62
Foreign intercourse:								
1927			9,593,269.78	6,431,301.46	6,359,326.11		3,161,968.32	71,975.35
No year (continuous)	771,357.99	12,997.35	6,262,222.83	5,763,313.03	5,772,438.32		1,270,267.79	3,872.06
Prior years	4,512,162.10	94,477.14	236,835.62	2,512,293.02	2,607,160.17	1,172,650.07	1,064,054.63	[1] 390.01
Special deposit accounts		717,222.31			*25,851.98*			743,074.29
Total	5,283,520.09	824,696.80	16,092,328.23	14,706,907.51	14,713,072.62	1,172,650.07	5,496,290.74	818,531.69
Total, Department of State—								
1927			11,440,901.94	7,937,305.41	7,866,789.68		3,503,596.53	70,515.73
No year (continuous)	771,357.99	12,997.35	6,262,222.83	5,763,313.03	5,772,438.32		1,270,267.79	3,872.06
Prior years	5,015,699.71	99,126.61	236,835.62	2,813,371.90	2,912,888.52	1,292,567.53	1,146,595.90	[1] 390.01
Special deposit accounts		717,222.31			*25,851.98*			743,074.29
	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
TREASURY DEPARTMENT (Details on pp. 232 to 266)								
Office of the Secretary:								
1927			157,640.00	152,895.00	152,102.15		4,745.00	792.85
No year (continuous)	83.02						83.02	
Prior years	6,118.85	230.17		*233.75*	*3.58*	3,464.66	2,887.94	
Total	6,201.87	230.17	157,640.00	152,661.25	152,098.57	3,464.66	7,715.96	792.85
Office of Chief Clerk and Superintendent:								
1927			1,090,000.00	1,004,361.42	919,846.54		85,638.58	84,514.88
Prior years	113,288.14	74,405.38		48,139.58	80,546.23	25,385.20	39,763.36	41,998.73
Total	113,288.14	74,405.38	1,090,000.00	1,052,501.00	1,000,392.77	25,385.20	125,401.94	126,513.61
General Supply Committee:								
1927			120,000.00	116,484.92	115,985.31		3,515.08	499.61
Prior years	15,373.26	1,685.15		*492.32*	1,192.83	12,812.57	3,053.01	
Total	15,373.26	1,685.15	120,000.00	115,992.60	117,178.14	12,812.57	6,568.09	499.61
Office of Commissioner of Accounts and Deposits:								
1927			80,660.00	74,600.00	72,231.50		6,060.00	2,368.50

Division of Bookkeeping and Warrants:								
1927			378,000.00	358,692.23	345,160.15		19,307.77	13,532.08
No year (continuous)	1,382,141.37		231,129.24	231,154.99	231,154.99		1,382,115.62	
Prior years	25,712.26	3,772.30	10,000.00	21,359.63	25,131.93	4,078.24	10,274.39	
Total	1,407,853.63	3,772.30	619,129.24	611,206.85	601,447.07	4,078.24	1,411,697.78	13,532.08
Division of Deposits:								
Prior years	1,958.49	435.94		*435.94*		302.90	2,091.53	
Public Debt Service:								
1927			4,156,993.63	4,111,114.88	4,067,243.21		45,878.75	43,871.67
No year (continuous)	722,599.67	354,167.68	472,212.83	529,415.74	348,065.36	29,474.70	635,922.06	535,518.06
Prior years	392,151.44	59,797.47		*19,859.87*	39,937.60	112,435.40	299,575.91	
Total	1,114,751.11	413,965.15	4,629,206.46	4,620,670.75	4,455,246.17	141,910.10	981,376.72	579,389.73
World War Foreign Debt Commission:								
1927			5,000.00	5,000.00	1,113.48			3,886.52
Prior years	4,041.34	537.21		*85.33*	451.88	3,041.34	1,085.33	
Total	4,041.34	537.21	5,000.00	4,914.67	1,565.36	3,041.34	1,085.33	3,886.52
Division of Appointments:								
1927			61,200.00	60,225.00	60,104.82		975.00	120.18
Prior years	737.72	45.86		*45.86*		220.09	563.49	
Total	737.72	45.86	61,200.00	60,179.14	60,104.82	220.09	1,538.49	120.18
Division of Printing:								
1927			889,000.00	608,823.15	560,032.21		280,176.85	48,790.94
Prior years	181,368.18	48,117.81	82,500.00	144,551.77	178,453.11	9,678.93	109,637.48	14,216.47
Total	181,368.18	48,117.81	971,500.00	753,374.92	738,485.32	9,678.93	389,814.33	63,007.41
Division of Mail and Files:								
Prior years	481.42	19.44		*19.44*		47.52	453.34	
Office of Disbursing Clerk:								
1927			53,300.00	51,500.00	51,207.75		1,800.00	292.25
Prior years	2,947.55	788.61		*788.61*		336.05	3,400.11	
Total	2,947.55	788.61	53,300.00	50,711.39	51,207.75	336.05	5,200.11	292.25
Bureau of Customs:								
1927			17,753,055.00	17,371,092.23	17,147,798.72		381,962.77	223,293.51
No year (continuous)	11,755.28	1,455,746.98	20,799,006.33	20,801,330.25	20,293,882.78	8.00	9,423.36	1,963,194.45
Prior years	431,327.57	114,824.74	759.68	104,326.09	211,071.32	133,181.18	194,579.98	8,079.51
Total	443,082.85	1,570,571.72	38,552,821.01	38,276,748.57	37,652,752.82	133,189.18	585,966.11	2,194,567.47
Bureau of the Budget:								
1927			190,000.00	175,269.94	165,819.76		14,730.06	9,450.18
Prior years	33,508.74	5,549.49		*4,293.89*	1,255.60	13,309.40	24,493.23	
Total	33,508.74	5,549.49	190,000.00	170,976.05	167,075.36	13,309.40	39,223.29	9,450.18
Federal Farm Loan Bureau:								
1927	38,681.66		588,338.34	570,966.17	548,065.90		56,053.83	22,900.27
No year (continuous)	[1] 2,156.19	3,308.82		*2,156.19*	1,152.63			
Prior years	[1] 748.91	17,844.07		*892.30*	16,951.77		143.39	
Total	35,776.56	21,152.89	588,338.34	567,917.68	566,170.30		56,197.22	22,900.27

[1] Debit balance.

Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

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

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
TREASURY DEPARTMENT—Continued								
Office of Treasurer of United States:								
1927			$1,545,118.62	$1,535,350.76	$1,522,856.68		$9,767.86	$12,494.08
Prior years	$179,697.87	$17,169.02	$8,056.04	$6,675.33	$23,844.35	$76,854.23	104,224.35	
Total	179,697.87	17,169.02	1,553,174.66	1,542,026.09	1,546,701.03	76,854.23	113,992.21	12,494.08
Office of Comptroller of the Currency:								
1927			286,000.00	278,900.00	277,726.98		7,100.00	1,173.02
No year (continuous)	706,139.09	113,455.22	2,455,910.07	2,408,560.13	2,294,183.30		753,489.03	227,832.05
Prior years	35,203.30	3,833.46		*3,711.81*	121.65	24,796.14	14,118.97	
Total	741,342.39	117,288.68	2,741,910.07	2,683,748.32	2,572,031.93	24,796.14	774,708.00	229,005.07
Bureau of Internal Revenue:								
1927	28,711,148.30	[8]9,312,141.72	223,444,305.00	155,269,932.91	148,824,992.36		96,885,520.39	15,757,082.27
No year (continuous)	848,221.61	139,956.73	1,852,390.10	2,141,940.99	2,122,633.84	11,868.06	546,802.66	159,263.88
Prior years	5,505,308.24	3,176,270.37	5,273,255.11	4,601,984.49	7,479,165.23	2,460,487.35	3,716,091.51	299,089.63
Total	35,064,678.15	12,628,368.82	230,569,950.21	162,013,858.39	158,426,791.43	2,472,355.41	101,148,414.56	16,215,435.78
Coast Guard:								
1927			27,055,347.00	24,024,614.49	21,748,837.28		3,030,732.51	2,275,777.21
No year (continuous)	81,710.04	4,300.11		3,157.55	6,228.67		78,552.49	1,228.99
Prior years	6,371,814.61	2,183,567.53	4,171.42	4,091,760.70	6,162,725.67	1,323,459.87	960,765.46	112,602.56
Total	6,453,524.65	2,187,867.64	27,059,518.42	28,119,532.74	27,917,791.62	1,323,459.87	4,070,050.46	2,389,608.76
Bureau of Engraving and Printing:								
1927			7,767,400.00	7,056,675.39	6,757,562.97		710,724.61	299,112.42
Prior years	742,590.79	342,549.77	13.03	*183,070.70*	159,479.07	200,212.23	725,462.29	
Total	742,590.79	342,549.77	7,767,413.03	6,873,604.69	6,917,042.04	200,212.23	1,436,186.90	299,112.42
Secret Service Division:								
1927			485,180.00	453,662.45	439,106.76		31,517.55	14,555.69
Prior years	43,473.12	10,108.55	4.75	3,793.82	13,902.37	22,570.17	17,113.88	
Total	43,473.12	10,108.55	485,184.75	457,456.27	453,009.13	22,570.17	48,631.43	14,555.69
Public Health Service:								
1927			9,355,000.00	8,657,970.99	8,463,687.52		697,029.01	194,283.47
No year (continuous)	197,668.78	2,920.76		5,982.19	7,002.06	20.38	191,666.21	1,900.89
Prior years	665,735.50	312,873.60	58,005.41	364,678.96	670,994.66	247,769.45	111,292.50	6,557.90
Total	863,404.28	315,794.36	9,413,005.41	9,028,632.14	9,141,684.24	247,789.83	999,987.72	202,742.26
Mints and Assay Offices:								
1927			1,684,750.00	1,562,671.49	1,488,319.71		122,078.51	74,351.78
Prior years	142,228.96	68,580.43	75.00	*8,408.70*	60,011.52	46,580.69	104,131.97	160.21
Total	142,228.96	68,580.43	1,684,825.00	1,554,262.79	1,548,381.23	46,580.69	226,210.48	74,511.99

OFFICE OF SUPERVISING ARCHITECT								
Post offices, customhouses, courthouses, etc.:								
1927			130,000.00	112,259.38	112,259.38		17,740.62	
No year (continuous)	10,239,983.53		13,924.00	7,160,969.49	7,160,969.49	221,999.93	16,781,014.11	
Prior years	99,506.83	5,177.89	5,656.00	34,244.43	39,422.32	327.83	70,590.57	
Total	10,339,490.36	5,177.89	14,059,656.00	7,307,473.30	7,312,651.19	222,327.76	16,869,345.30	
Quarantine stations:								
1927			79,540.00	56,912.05	56,912.05	3,000.00	19,627.95	
No year (continuous)	316,581.05		142,500.00	287,463.40	273,440.70	7,801.77	163,815.88	14,022.70
Prior years	72.92						72.92	
Total	316,653.97		222,040.00	344,375.45	330,352.75	10,801.77	183,516.75	14,022.70
Marine hospitals:								
1927			48,200.00	25,577.90	19,193.64		22,622.10	6,384.26
No year (continuous)	861,056.62	969.31	388,000.00	137,173.93	138,143.24	1,372.04	1,110,510.65	
Prior years	28,533.56	454.82		17,144.12	17,495.81		11,389.44	103.13
Total	889,590.18	1,424.13	436,200.00	179,895.95	174,832.69	1,372.04	1,144,522.19	6,487.39
Veterans' hospitals:								
No year (continuous)	72,286.68	34,778.40		22,731.94	46,023.20	30,223.48	19,331.26	11,487.14
Repairs, equipment, etc., public buildings:								
1927			3,647,190.00	2,824,439.80	2,641,896.59		822,750.20	182,543.21
No year (continuous)	1,673.00						1,673.00	
Prior years	665,418.25	162,508.65	212.15	513,676.99	665,124.88	94,663.23	57,290.18	11,060.76
Total	667,091.25	162,508.65	3,647,402.15	3,338,116.79	3,307,021.47	94,663.23	881,713.38	193,603.97
Operating expenses, public buildings:								
1927			10,810,770.00	10,171,599.51	9,937,787.96		639,170.49	233,811.55
No year (continuous)	8,719.80	16,250.65		8,000.00	15,214.97		719.80	9,035.68
Prior years	817,363.11	164,169.43	454.55	271,628.65	416,843.47	285,876.67	260,312.34	18,954.61
Total	826,082.91	180,420.08	10,811,224.55	10,451,228.16	10,369,846.40	285,876.67	900,202.63	261,801.84
Total, office of Supervising Architect, including public buildings, hospitals, etc.:								
1927			14,715,700.00	13,190,788.64	12,768,049.62	3,000.00	1,521,911.36	422,739.02
No year (continuous)	11,500,300.68	51,998,36	14,454,500.00	7,616,338.76	7,633,791.60	261,397.22	18,077,064.70	34,545.52
Prior years	1,610,894.67	332,310.79	6,322.70	836,694.19	1,138,886.48	380,867.73	399,655.45	30,118.50
	13,111,195.35	384,309.15	29,176,522.70	21,643,821.59	21,540,727.70	645,264.95	19,998,631.51	487,403.04
Treasury, miscellaneous:								
1927			40,000.00	40,000.00	40,000.00			
No year (continuous)	6,096,058.79		574,213.81	329,062.51	329,062.51	1,690.52	6,339,519.57	
Prior years	[1] 171.66		170.26	*64.93*	*64.93*	63.53		
Special deposit accounts		12,316,884.14			625,752.47			11,691,131.67
Total	6,095,887.13	12,316,884.14	614,384.07	368,997.58	994,750.05	1,754.05	6,339,519.57	11,691,131.67
Special accounts:[9]								
No year (continuous)	38,591,629.05		8,111,244.28	8,111,244.28	8,111,244.28		38,591,629.05	
Total, Treasury Department:								
1927	28,749,829.96	[8] 9,312,141.72	311,901,987.59	236,731,592.06	226,537,851.38	3,000.00	103,917,225.49	19,505,882.40
No year (continuous)	60,136,151.19	2,125,854.66	48,950,606.66	42,176,031.20	41,378,402.02	304,458.88	66,606,267.77	2,923,483.84
Prior years	16,505,041.45	6,775,317.16	5,443,333.40	10,001,561.11	16,264,054.76	5,101,954.87	6,844,858.87	512,823.51
Special deposit accounts		12,316,884.14			625,752.47			11,691,131.67
	105,391,022.60	30,530,197.68	366,295,927.65	288,909,184.37	284,806,060.63	5,409,413.75	177,368,352.13	34,633,321.42

[1] Debit balance.

[8] Under the act of Mar. 3, 1926 (44 Stat. 180), these funds were made available prior to June 30, 1926,

[9] Heretofore 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*]

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
	On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
WAR DEPARTMENT								
MILITARY ACTIVITIES								
(Details on pp. 266 to 296)								
Office of Secretary of War:								
1927			$990,898.00	$679,253.80	$617,890.81		$311,644.20	$61,362.99
Prior years	$709,123.23	$87,089.16	2,984.78	438,428.42	480,050.88	$65,043.99	208,635.60	45,466.70
Total	709,123.23	87,089.16	993,882.78	1,117,682.22	1,097,941.69	65,043.99	520,279.80	106,829.69
General Staff Corps:								
1927			278,395.00	263,593.31	263,593.31		14,801.69	
Prior years	20,355.68			8,620.91	8,620.91	9,142.20	2,592.57	
Total	20,355.68		278,395.00	272,214.22	272,214.22	9,142.20	17,394.26	
Adjutant General's Department:								
1927			1,659,909.00	1,610,717.14	1,607,213.04		49,191.86	3,504.10
Prior years	105,519.88	291.16	1,264.25	8,836.28	9,127.44	11,675.69	86,272.16	
Total	105,519.88	291.16	1,661,173.25	1,619,553.42	1,616,340.48	11,675.69	135,464.02	3,504.10
Office of the Inspector General:								
1927			25,180.00	25,091.33	24,974.10		88.67	117.23
Prior years	1,033.27	192.97		*224.54*	*31.57*	1,021.24	236.57	
Total	1,033.27	192.97	25,180.00	24,866.79	24,942.53	1,021.24	325.24	117.23
Office of the Judge Advocate General:								
1927			87,820.00	81,512.21	81,092.01		6,307.79	420.20
Prior years	41,467.05	498.46		*1,454.32*	*955.86*	24,322.27	18,599.10	
Total	41,467.05	498.46	87,820.00	80,057.89	80,136.15	24,322.27	24,906.89	420.20
Army account of advances:								
No year (continuous)	[1] 7,948,777.92	6,381,373.84	[10] 1,232,932.41	3,521,327.75	2,009,070.56		[1] 10,237,173.26	7,893,631.03
Special deposit accounts		4,351,536.44			1,723,856.61			2,627,679.83
Finance Department:								
1927			123,080,879.00	120,342,620.03	120,341,725.26		2,738,258.97	894.77
No year (continuous)	21,267,957.83	22,870.22	1,057,028.34	1,502,325.29	1,506,216.39		20,822,660.88	18,979.12
Prior years	7,137,630.76	917.13	410,466.84	3,991,047.03	3,991,964.16	2,714,911.09	842,139.48	
Total	28,405,588.59	23,787.35	124,548,374.18	125,835,992.35	125,839,905.81	2,714,911.09	24,403,059.33	19,873.89
Quartermaster Corps:								
1927	1,256,130.00		62,875,397.16	45,479,690.45	45,478,760.55		18,651,836.71	929.90
No year (continuous)	10,702,852.12		2,786,817.31	1,594,280.60	1,594,280.60	2,739,012.91	9,156,375.92	
Prior years	23,289,785.75	1,720.19	2,109,833.74	16,644,018.66	16,645,738.85	1,240,048.18	7,515,552.65	
Total	35,248,767.87	1,720.19	67,772,048.21	63,717,989.71	63,718,780.00	3,979,061.09	35,323,765.28	929.90

Signal Corps:								
1927			2,132,063.00	1,191,148.30	1,190,637.89		940,914.70	510.41
No year (continuous)	264,949.72			18,565.69	18,565.69	141,982.89	104,401.14	
Prior years	1,130,625.10	502.80	10,969.29	463,703.28	463,318.50	154,192.49	523,698.62	887.58
Total	1,395,574.82	502.80	2,143,032.29	1,673,417.27	1,672,522.08	296,175.38	1,569,014.46	1,397.99
Air Service:								
1927	37,500.00		17,719,194.00	9,640,507.62	9,636,864.11		8,116,186.38	3,643.51
No year (continuous)	897.35			897.35	897.35			
Prior years	8,836,414.80	6,928.79	.5,603.93	7,307,061.85	7,313,785.00	204,700.04	1,330,256.84	205.64
Total	8,874,812.15	6,928.79	17,724,797.93	16,948,466.82	16,951,546.46	204,700.04	9,446,443.22	3,849.15
Medical Department:								
1927			1,280,952.00	889,532.04	888,680.15		391,419.96	851.89
Prior years	541,170.99	1,108.97	1,086.55	383,061.39	384,170.36	83,390.79	75,805.36	
Total	541,170.99	1,108.97	1,282,038.55	1,272,593.43	1,272,850.51	83,390.79	467,225.32	851.89
Bureau of Insular Affairs:								
1927			81,230.00	78,158.52	77,872.16		3,071.48	286.36
Prior years	9,788.70	544.06		*546.92*	*2.86*	6,981.11	3,354.51	
Total	9,788.70	544.06	81,230.00	77,611.60	77,869.30	6,981.11	6,425.99	286.36
Corps of Engineers:								
1927	100,000.00		907,940.00	748,557.75	747,938.08		259,382.25	619.67
No year (continuous)				*10.71*	*10.71*	10.71		
Prior years	336,506.93	423.28	2,698.16	206,019.42	206,442.70	79,037.19	54,148.48	
Total	436,506.93	423.28	910,638.16	954,566.46	954,370.07	79,047.90	313,530.73	619.67
Fortifications, etc., Panama Canal:								
1927			551,150.00	278,783.53	278,783.53		272,366.47	
No year (continuous)	374,634.61		100.00	117,808.68	117,808.68		256,925.93	
Prior years	311,477.09		1,458.78	189,451.73	189,451.73	16,587.27	106,896.87	
Total	686,111.70		552,708.78	586,043.94	586,043.94	16,587.27	636,189.27	
Ordnance Department:								
1927			9,367,774.84	3,481,616.77	3,479,176.64		5,886,158.07	2,440.13
No year (continuous)	2,114,310.06	4,342.90	40,453.72	*1,254,099.73*	*1,256,179.65*	1,572,989.54	1,835,873.97	6,422.82
Prior years	6,527,383.83	1,409.21	96,236.90	4,043,332.28	4,044,409.69	221,154.84	2,359,133.61	331.80
Total	8,641,693.89	5,752.11	9,504,465.46	6,270,849.32	6,267,406.68	1,794,144.38	10,081,165.65	9,194.75
Chemical Warfare Service:								
1927			1,254,400.00	991,426.18	991,213.08		262,973.82	213.10
No year (continuous)	46,823.57			*9,455.42*	*9,455.42*		56,278.99	
Prior years	226,771.14	135.76	381.98	191,501.71	191,637.47	8,328.53	27,322.88	
Total	273,594.71	135.76	1,254,781.98	1,173,472.47	1,173,395.13	8,328.53	346,575.69	213.10
Chief of Infantry:								
1927			58,876.00	53,396.62	53,396.62		5,479.38	
Prior years	3,996.26			693.50	693.50	1,887.79	1,414.97	
Total	3,996.26		58,876.00	54,090.12	54,090.12	1,887.79	6,894.35	
Chief of Cavalry:								
1927			17,172.00	16,385.26	16,385.26		786.74	
Prior years	1,539.06		39.50	363.93	363.93	710.61	504.02	
Total	1,539.06		17,211.50	16,749.19	16,749.19	710.61	1,290.76	

[1] Debit balance.

[10] 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*]

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—continued								
Chief of Field Artillery:								
1927			$20,938.00	$17,907.10	$17,907.10		$3,030.90	
Prior years	$1,738.43			493.22	493.22	$160.16	1,085.05	
Total	1,738.43		20,938.00	18,400.32	18,400.32	160.16	4,115.95	
Chief of Coast Artillery:								
1927			177,446.00	74,942.63	74,940.01		102,503.37	$2.62
Prior years	117,204.09	$300.56	93.94	102,357.74	102,658.30	3,171.84	11,768.45	
Total	117,204.09	300.56	177,539.94	177,300.37	177,598.31	3,171.84	114,271.82	2.62
Military Academy:								
1927			2,141,439.16	1,972,680.93	1,972,680.93		168,758.23	
No year (continuous)	168,206.82		700,000.00	600,220.39	600,220.39		267,986.43	
Prior years	477,711.86		3,000.69	139,858.42	139,858.42	50,811.04	290,043.09	
Total	645,918.68		2,844,439.85	2,712,759.74	2,712,759.74	50,811.04	726,787.75	
Militia Bureau:								
1927			30,879,252.00	21,389,216.51	21,388,875.73		9,490,035.49	340.78
No year (continuous)	36,084.03			14,490.13	14,490.13	24.94	21,568.96	
Prior years	9,958,589.22	1,113.08	24,847.35	8,117,955.60	8,119,068.68	174,249.32	1,691,231.65	
Total	9,994,673.25	1,113.08	30,904,099.35	29,521,662.24	29,522,434.54	174,274.26	11,202,836.10	340.78
Organized Reserves and Military Training of Citizens:								
1927			10,442,871.00	6,351,423.32	6,351,423.32		4,091,447.68	
Prior years	5,029,810.72		490.93	3,068,434.46	3,068,434.46	409,156.54	1,552,710.65	
Total	5,029,810.72		10,443,361.93	9,419,857.78	9,419,857.78	409,156.54	5,644,158.33	
National Board for Promotion of Rifle Practice:								
1927			16,000.00	8,736.96	8,736.96		7,263.04	
No year (continuous)	224,992.33		40,700.00	43,093.91	43,093.91		222,598.42	
Prior years	10,046.36			5,487.02	5,487.02	1,355.78	3,203.56	
Total	235,038.69		56,700.00	57,317.89	57,317.89	1,355.78	233,065.02	
Total, Military Activities:								
1927	1,393,630.00		266,047,176.16	215,666,898.31	215,590,760.65		51,773,907.85	76,137.66
No year (continuous)	27,252,930.52	6,408,586.96	5,858,031.78	6,149,443.93	4,638,997.92	4,454,020.99	22,507,497.38	7,919,032.97
Prior years	64,825,690.20	103,175.58	2,671,457.61	45,308,501.07	45,364,784.93	5,482,040.00	16,706,606.74	46,891.72
Special deposit accounts		4,351,536.44			1,723,856.61			2,627,679.83
	93,472,250.72	**10,863,298.98**	**274,576,665.55**	**267,124,843.31**	**267,318,400.11**	**9,936,060.99**	**90,988,011.97**	**10,669,742.18**

NONMILITARY ACTIVITIES (Details on pp. 296 to 315)								
National Cemeteries:								
1927			792, 860. 00	674, 298. 74	674, 298. 74		118, 561. 26	
No year (continuous)	550, 232. 54			27, 279. 51	27, 279. 51		522, 953. 03	
Prior years	148, 924. 43		94. 27	116, 593. 54	116, 593. 54	17, 201. 26	15, 223. 90	
Total	699, 156. 97		792, 954. 27	818, 171. 79	818, 171. 79	17, 201. 26	656, 738. 19	
National Military Parks:								
1927			267, 604. 00	209, 291. 97	190, 797. 73		58, 312. 03	18, 494. 24
No year (continuous)	17, 442. 69			*3, 868. 27*	*3, 868. 27*		21, 310. 96	
Prior years	18, 561. 12	21, 150. 84		1, 109. 15	22, 259. 99	15, 845. 12	1, 606. 85	
Total	36, 003. 81	21, 150. 84	267, 604. 00	206, 532. 85	209, 189. 45	15, 845. 12	81, 229. 84	18, 494. 24
Signal Corps (nonmilitary):								
1927			177, 167. 00	146, 277. 82	146, 277. 82		30, 889. 18	
No year (continuous)	46, 106. 85			6, 698. 85	6, 698. 85		39, 408. 00	
Prior years	37, 280. 22	64. 57		24, 380. 78	24, 445. 35	6, 272. 57	6, 626. 87	
Total	83, 387. 07	64. 57	177, 167. 00	177, 357. 45	177, 422. 02	6, 272. 57	76, 924. 05	
Medical Department (nonmilitary):								
1927			77, 750. 00	76, 304. 76	76, 304. 76		1, 445. 24	
No year (continuous)	1. 25						1. 25	
Prior years	7, 208. 34		525. 00	3, 637. 06	3, 637. 06	1, 595. 25	2, 501. 03	
Total	7, 209. 59		78, 275. 00	79, 941. 82	79, 941. 82	1, 595. 25	3, 947. 52	
Corps of Engineers (nonmilitary):								
1927			1, 028, 500. 00	271, 035. 76	270, 576. 38		757, 464. 24	459. 38
No year (continuous)	356, 751. 42	6, 087. 04	246, 457. 32	289, 988. 69	292, 174. 56		313, 220. 05	3, 901. 17
Prior years	653, 398. 58	3, 417. 06	4, 810. 69	655, 286. 41	658, 693. 47	1, 730. 61	1, 192. 25	10. 00
Total	1, 010, 150. 00	9, 504. 10	1, 279, 768. 01	1, 216, 310. 86	1, 221, 444. 41	1, 730. 61	1, 071, 876. 54	4, 370. 55
Improving Harbors:								
No year (continuous)	917, 322. 17	267, 083. 35	1, 439, 957. 61	1, 468, 142. 18	1, 391, 534. 82		889, 137. 60	343, 690. 71
Improving Rivers:								
1927			597, 600. 00	279, 874. 61	253, 688. 90		317, 725. 39	26, 185. 71
No year (continuous)	76, 476, 344. 35	7, 970, 288. 36	69, 747, 014. 57	64, 982, 828. 30	63, 473, 973. 08		81, 240, 530. 62	9, 479, 143. 58
Prior years	210, 827. 53	74, 165. 32		183, 130. 02	250, 119. 59	6, 442. 03	21, 255. 48	7, 175. 75
Special deposit accounts		134, 938. 67			15, 207. 84			119, 730. 83
Total	76, 687, 171. 88	8, 179, 392. 35	70, 344, 614. 57	65, 445, 832. 93	63, 992, 989. 41	6, 442. 03	81, 579, 511. 49	9, 632, 235. 87
Total, Rivers and Harbors—								
1927			597, 600. 00	279, 874. 61	253, 688. 90		317, 725. 39	26, 185. 71
No year (continuous)	77, 393, 666. 52	8, 237, 371. 71	71, 186, 972. 18	66, 450, 970. 48	64, 865, 507. 90		82, 129, 668. 22	9, 822, 834. 29
Prior years	210, 827. 53	74, 165. 32		183, 130. 02	250, 119. 59	6, 442. 03	21, 255. 48	7, 175. 75
Special deposit accounts		134, 938. 67			15, 207. 84			119, 730. 83
	77, 604, 494. 05	8, 446, 475. 70	71, 784, 572. 18	66, 913, 975. 11	65, 384, 524. 23	6, 442. 03	82, 468, 649. 09	9, 975, 926. 58
Inland and Coastwise Waterways Service:								
No year (continuous)	1, 500, 000. 00		2, 000, 000. 00	2, 500, 000. 00	2, 500, 000. 00		1, 000, 000. 00	
Prior years	321. 94			*95. 81*	*95. 81*	417. 75		
Total	1, 500, 321. 94		2, 000, 000. 00	2, 499, 904. 19	2, 499, 904. 19	417. 75	1, 000, 000. 00	

Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

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

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
NONMILITARY ACTIVITIES—continued								
National Homes for Disabled Volunteer Soldiers:								
1927			$9,495,235.54	$7,662,359.49	$7,662,359.49	$1,240,135.54	$592,740.51	
No year (continuous)	$853,072.76	$350,976.75		795,366.60	1,146,343.35		57,706.16	
Prior years	773,642.84	993,742.07	173,469.04	*141,337.13*	852,404.94	761,983.47	326,465.54	
Total	1,626,715.60	1,344,718.82	9,668,704.58	8,316,388.96	9,661,107.78	2,002,119.01	976,912.21	
War claims and relief acts:								
1927			5,393.33	5,393.33	5,393.33			
No year (continuous)	1,824,250.79		6,246,270.79	7,328,395.55	7,328,395.55	2,445.00	739,681.03	
Prior years	125.00		59,334.40	59,459.40	59,459.40			
Total	1,824,375.79		6,310,998.52	7,393,248.28	7,393,248.28	2,445.00	739,681.03	
Trust funds:								
1927			31,099.65	11,450.88	11,450.88		19,648.77	
No year (continuous)	3,750,757.02	118,617.63	565,169.65	728,703.26	767,875.56		3,587,223.41	$79,445.33
Prior years	17,156.04		30,784.95	7,362.60	7,362.60	18,112.52	22,465.87	
Total	3,767,913.06	118,617.63	627,054.25	747,516.74	786,689.04	18,112.52	3,629,338.05	79,445.33
Miscellaneous, Nonmilitary:								
No year (continuous)	246,352.42	1,044.73	110,787.02	112,522.01	112,679.22		244,617.43	887.52
Total, Nonmilitary Activities:								
1927			12,473,209.52	9,336,287.36	9,291,148.03	1,240,135.54	1,896,786.62	45,139.33
No year (continuous)	86,538,634.26	8,714,097.86	80,355,656.96	78,236,056.68	77,043,086.23	2,445.00	88,655,789.54	9,907,068.31
Prior years	1,867,446.04	1,092,539.86	269,018.35	909,526.02	1,994,880.13	829,600.58	397,337.79	7,185.75
Special deposit accounts		134,938.67			15,207.84			119,730.83
	88,406,080.30	9,941,576.39	93,097,884.83	88,481,870.06	88,344,322.23	2,072,181.12	90,949,913.95	10,079,124.22
Total, War Department (excluding Panama Canal):								
1927	1,393,630.00		278,520,385.68	225,003,185.67	224,881,908.68	1,240,135.54	53,670,694.47	121,276.99
No year (continuous)	113,791,564.78	15,122,684.82	86,213,688.74	84,385,500.61	81,682,084.15	4,456,465.99	111,163,286.92	17,826,101.28
Prior years	66,693,136.24	1,195,715.44	2,940,475.96	46,218,027.09	47,359,665.06	6,311,640.58	17,103,944.53	54,077.47
Special deposit accounts		4,486,475.11			1,739,064.45			2,747,410.66
	181,878,331.02	20,804,875.37	367,674,550.38	355,606,713.37	355,662,722.34	12,008,242.11	181,937,925.92	20,748,866.40

PANAMA CANAL								
(Details on p. 316)								
Panama Canal, maintenance and operation:								
No year (continuous)	7, 388, 303. 95	2, 346, 898. 87	7, 656, 074. 00	7, 613, 376. 03	8, 653, 783. 94		7, 431, 001. 92	1, 306, 490. 96
Special deposit accounts		535, 363. 78			*141, 761. 77*			677, 125. 55
Total, Panama Canal, maintenance and operation	7, 388, 303. 95	2, 882, 262. 65	7, 656, 074. 00	7, 613, 376. 03	8, 512, 022. 17		7, 431, 001. 92	1, 983, 616. 51
Total, War Department (including Panama Canal)	189,266,634.97	23, 687, 138. 02	375, 330, 624. 38	363, 220, 089. 40	364, 174, 744. 51	12,008,242.11	189, 368, 927. 84	22, 732, 482. 91
DISTRICT OF COLUMBIA								
(Details on pp. 316 to 335)								
Salaries and miscellaneous:								
1927	4, 948. 42		26, 804, 362. 17	25, 070, 943. 76	24, 230, 868. 09		1, 738, 366. 83	840, 075. 67
No year (continuous)	7, 271, 835. 10	899, 096. 52	5, 962, 123. 64	8, 096, 254. 99	8, 081, 924. 57		5, 137, 703. 75	913, 426. 94
Prior years	5, 515, 850. 83	1, 646, 769. 81	1, 457, 720. 74	4, 589, 773. 67	5, 681, 606. 44	608, 210. 79	1, 775, 587. 11	554, 937. 04
Special deposit accounts		128, 733. 59			3, 307. 22			125, 426. 37
Total, District of Columbia	12, 792, 634. 35	2, 674, 599. 92	34, 224, 206. 55	37, 756, 972. 42	37, 997, 706. 32	608, 210. 79	8, 651, 657. 69	2, 433, 866. 02
INTEREST ON THE PUBLIC DEBT								
No year (continuous)			789, 071, 781. 15	787, 793, 764. 08	787, 793, 764. 08	1, 278, 017. 07		
Repayments credited direct to appropriations (unclassified), prior years			573, 388. 83	573, 388. 83	573, 388. 83			
Total, ordinary: [11]								
1927	31, 549, 046. 92	9, 312, 141. 72	1,918,503,032. 06	1,584,473,046. 40	1,488,516,511. 77	1, 243, 135. 54	364, 335, 897. 04	105,268,676.35
No year (continuous)	616,322,511.91	29, 949, 741. 73	1,418,449,091. 01	1,323,698,784. 75	1,310,778,543. 25	8, 218, 206. 47	702, 854, 611. 70	42, 869, 983. 23
Prior years	238,178,851.48	119,655,413.87	14, 441, 465. 34	93, 642, 134. 74	204, 186, 256. 96	83,472,431.57	75, 505, 750. 51	9, 111, 291. 65
Special deposit accounts		115,278,213.75			*29, 207, 390. 78*			144,485,604.53
	886,050,410.31	274,195,511.07	3,351,393,588. 41	3,001,813,965. 89	2,974,273,921. 20	92,933,773.58	1,142,696,259. 25	301,735,555.76
Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:								
Add—								
Disbursing officers' credits, etc., at beginning of fiscal year				274, 195, 511. 07				
				3,276,009,476. 96	2,974,273,921. 20			
Deduct—								
Disbursing officers' credits, etc., close of fiscal year				301, 735, 555. 76				
Total expenditures on basis of checks issued				2,974,273,921. 20	2,974,273,921. 20			
Less net increase in outstanding checks				329, 889. 23	329, 889. 23			
				2,973,944,031. 97	2,973,944,031. 97			

[11] Exclusive of public debt and postal.

Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

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

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officer
	On books of Treasury	To credit of disbursing officers						
PUBLIC DEBT								
(Principal chargeable against ordinary receipts) (Details on p. 337)								
No year (continuous)	$247.36		$519,563,970.90	$519,563,844.78	$519,563,844.78		$373.48	
Total ordinary, including public debt retirements chargeable against ordinary receipts on basis of daily Treasury statements, revised	886,050,657.67	$274,195,511.07	3,870,957,559.31	3,493,507,876.75	3,493,507,876.75	$92,933,773.58	1,142,696,632.73	$301,735,555.76
PUBLIC DEBT								
(Principal payable from permanent indefinite appropriations) (Details on p. 338)								
No year (continuous)			5,798,528,111.74	5,798,528,111.74	5,798,528,111.74			
Total general fund on basis of daily Treasury statements, excluding Postal Service, payable from postal revenues	886,050,657.67	274,195,511.07	9,669,485,671.05	9,292,035,998.49	9,292,035,988.49	92,933,773.58	1,142,696,632.73	301,735,555.76
POSTAL SERVICE								
(From postal revenues) (Details on pp. 339 to 341)								
Expenditures for Postal Service from postal revenues[12]				683,121,988.66	683,121,988.66			
Total expenditures, including Postal Service, payable from postal revenues				9,975,157,977.15	9,975,157,977.15			

[12] For total postal expenditures see p. 341.

SUMMARY

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
Legislative	$4,195,240.30	$1,202,638.32	$18,314,327.67	$19,190,129.02	$19,148,229.52	$476,033.90	$2,843,405.05	$1,244,537.82
Executive Office	34,520.67	43,706.54	819,460.00	686,849.86	608,347.68	23,554.45	143,576.36	122,208.72
Independent offices	390,436,979.55	166,764,867.05	853,003,774.19	610,796,685.72	587,246,332.53	52,294,167.50	580,349,900.52	190,315,220.24
Department of Agriculture	20,493,118.53	2,358,138.44	160,477,152.67	156,278,963.87	155,584,082.39	2,417,135.44	22,274,171.89	3,053,019.92
Department of Commerce	4,065,678.35	1,810,505.39	33,476,701.22	31,125,629.24	30,382,711.21	556,844.22	5,859,906.11	2,553,423.42
Department of the Interior	55,551,901.12	11,827,429.58	306,194,552.09	304,512,324.49	303,373,256.96	7,188,977.52	50,045,151.20	12,966,497.11
Department of Justice, including judicial	3,996,553.20	1,041,682.58	26,910,005.67	24,757,808.34	24,662,978.97	1,057,862.53	5,090,888.00	1,136,511.95
Department of Labor	1,328,312.42	999,075.11	9,552,824.30	9,760,736.89	9,841,276.10	127,435.66	992,964.17	918,535.90
Navy Department	92,658,280.17	30,426,148.09	331,891,948.28	322,620,723.27	324,238,177.93	8,195,311.11	93,734,194.07	28,808,693.43
Post Office Department (payable from general fund of the Treasury, see p. 215)	52,476.38	38.08	27,316,953.37	27,316,725.75	27,316,599.00		52,704.00	164.83
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
Treasury Department [1]	105,391,022.60	30,530,197.68	366,295,927.65	288,909,184.37	284,806,060.63	5,409,413.75	177,368,352.13	34,633,321.42
War Department	181,878,331.02	20,804,875.37	367,674,550.38	355,606,713.37	355,662,722.34	12,008,242.11	181,937,925.92	20,748,866.40
Panama Canal, maintenance and operation	7,388,303.95	2,882,262.65	7,656,074.00	7,613,376.03	8,512,022.17		7,431,001.92	1,983,616.51
District of Columbia	12,792,634.35	2,674,599.92	34,224,206.55	37,756,972.42	37,997,706.32	608,210.79	8,651,657.69	2,433,866.02
Purchase of obligations of foreign governments [2]								
Subscriptions to capital stock, Federal intermediate credit banks [2]								
Interest on the public debt			789,071,781.15	787,793,764.08	787,793,764.08	1,278,017.07		
Premium on the public debt [2]								
Repayments credited direct to appropriations (unclassified)			573,388.83	573,388.83	573,388.83			
Total ordinary on basis of warrants and checks issued	886,050,410.31	274,195,511.07	3,351,393,588.41	3,001,813,965.89	2,974,273,921.20	92,933,773.58	1,142,696,259.25	301,735,555.76
Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:				12 653 94 20.00 3001.836 639 83 634.83				
Add—								
Disbursing officers' credits, etc., at beginning of fiscal year				274,195,511.07				
				3,276,009,476.96	2,974,273,921.20			
Deduct—								
Disbursing officers' credits, etc., close of fiscal year				301,735,555.76				
Total expenditures on basis of checks issued				2,974,273,921.20	2,974,273,921.20			
Less net increase in outstanding checks				329,889.23	329,889.23			
				2,973,944,031.97	2,973,944,031.97			

[1] See note 2.

[2] Included under Treasury Department.

Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

SUMMARY—Continued

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
PUBLIC DEBT								
Principal chargeable against ordinary receipts	$247. 36		$519, 563, 970. 90	$519, 563, 844. 78	$519, 563, 844. 78		$373. 48	
Total ordinary, including public debt retirements chargeable against ordinary receipts on basis of daily Treasury statements, revised	886,050,657.67	$274,195,511.07	3,870,957,559. 31	3,493,507,876. 75	3,493,507,876. 75	$92,933,773.58	1,142,696,632. 73	$301,735,555.76
Principal payable from permanent indefinite appropriations			5,798,528,111. 74	5,798,528,111. 74	5,798,528,111. 74			
Total general fund on basis of daily Treasury statements, excluding Postal Service, payable from postal revenues	886,050,657.67	274,195,511.07	9,669,485,671. 05	9,292,035,998. 49	9,292,035,988. 49	92,933,773.58	1,142,696,632. 73	301,735,555.76
POSTAL SERVICE								
Expenditures for Postal Service from postal revenues [3]				683, 121, 988. 66	683, 121, 988. 66			
Total expenditures, including Postal Service, payable from postal revenues				9,975,157,977. 15	9,975,157,977. 15			

[3] For total postal expenditures, see p. 341.

SUMMARY OF RECEIPTS AND EXPENDITURES IN 1927

Receipts	Amount
Ordinary receipts:	
Customs	$605, 672, 465. 18
Internal revenue—	
Income tax	2, 219, 952, 443. 72
Miscellaneous internal revenue	648, 732, 440. 00
Miscellaneous receipts—	
Proceeds Government-owned securities—	
Foreign obligations—Principal	
Interest	45, 699, 572. 81
Railroad securities—Principal	160, 389, 599. 90
Interest	69, 708, 400. 42
All others, principal and interest—	20, 017, 531. 90
Housing Corporation—	
Interest on loans	416, 800. 07
Repayment of loans (principal)	843, 945. 51
Shipping Board—Principal	94, 770. 72
Interest	371, 889. 66
Department of Agriculture—	
Interest on farmers' seed-grain loans	9, 515. 00
Treasury Department—	
Sale of farm-loan bonds	60, 495, 000. 00
Liquidation of capital stock of Federal land banks	338, 432. 00
Interest on farm-loan bonds	670, 060. 92
Interest on temporary investments	28. 34
War Department—	
Dividends on capital stock of Panama Railroad	350, 000. 00
Dividends (United States Spruce Production Corporation)	121, 331. 31
Trust fund receipts (reappropriated for investment)—	
Government life insurance	48, 938, 360. 46
General railroad contingent (special fund)	851, 942. 87
District of Columbia teachers' retirement	289, 980. 43
Proceeds sale of surplus property (details on p. 16)	17, 559, 083. 16
Panama Canal tolls, etc	25, 376, 731. 17
Receipts from miscellaneous sources credited direct to appropriations (see p. 48)	14, 975, 279. 47
Other miscellaneous receipts—	
Legislative establishment	564, 220. 40
Department of State	9, 487, 013. 49
Treasury Department	26, 356, 986. 60
War Department	18, 934, 862. 95
Department of Justice	7, 983, 088. 20
Navy Department	19, 251, 075. 17
Department of the Interior	35, 618, 360. 36
Department of Agriculture	7, 672, 205. 39
Department of Commerce	4, 247, 451. 21
Department of Labor	5, 334, 728. 18
United States Veterans' Bureau	17, 414, 980. 91
Other independent offices and commissions	3, 320, 839. 12
District of Columbia	30, 368, 074. 73
	4, 128, 429, 491. 73
Less decrease in uncovered moneys	6, 604. 12
Total ordinary receipts	4, 128, 422, 887. 61
Surplus of ordinary receipts brought down	634, 915, 010. 86
Public debt receipts	5, 185, 083, 142. 93
	5, 819, 998, 153. 79
Excess of all receipts over all expenditures, brought down	21, 470, 042. 05
General fund balance, June 30, 1926, according to statement of the public debt of the United States	211, 128, 078. 43
	232, 598, 120. 48

Expenditures	Amount
General expenditures (on basis of checks issued, see p. 7):	
Legislative establishment	$19, 148, 229. 52
Executive proper	608, 347. 68
Department of State	16, 438, 997. 04
Treasury Department	151, 505, 080. 20
War Department	355, 662, 722. 34
Department of Justice	24, 662, 978. 97
Post Office Department	53, 407. 88
Navy Department	324, 238, 177. 93
Department of the Interior	302, 064, 499. 27
Department of Agriculture	155, 584, 082. 39
Department of Commerce	30, 382, 711. 21
Department of Labor	9, 841, 276. 10
United States Veterans' Bureau	394, 059, 609. 86
Other independent offices and commissions	35, 131, 006. 55
District of Columbia	37, 707, 725. 89
Unclassified items	573, 388. 83
Total general expenditures	1, 857, 662, 241. 66
Interest on public debt	787, 793, 764. 08
Refunds of receipts:	
Customs	20, 293, 422. 78
Internal revenue	113, 007, 557. 65
Postal deficiency	27, 263, 191. 12
Panama Canal	8, 512, 022. 17
Operations in special accounts:	
Railroads	983, 966. 04
War Finance Corporation	[1] *27, 026, 157. 45*
Shipping Board	18, 655, 010. 24
Alien property funds	[1] *85, 727. 11*
Adjusted service certificate fund	115, 719, 586. 10
Civil service retirement fund	1, 308, 757. 69
Investment of trust funds:	
Government life insurance	48, 938, 360. 46
District of Columbia Teachers' retirement	289, 980. 43
General railroad contingent (special fund)	870, 677. 84
Foreign service retirement	87, 267. 50
Total ordinary	2, 974, 273, 921. 20
Public debt retirements chargeable against ordinary receipts:	
Sinking fund	333, 528, 400. 00
Purchases and retirements from foreign repayments	19, 254, 500. 00
Received from foreign governments under debt settlements	159, 961, 800. 00
Purchases and retirements from franchise tax receipts (Federal reserve and Federal intermediate credit banks)	1, 231, 834. 78
Forfeitures, gifts, etc	5, 587, 310. 00
Total	519, 563, 844. 78
	3, 493, 837, 765. 98
Increase in outstanding checks	329, 889. 23
Total expenditures chargeable against ordinary receipts	3, 493, 507, 876. 75
Surplus of ordinary receipts carried down	634, 915, 010. 86
	4, 128, 422, 887. 61
Public debt expenditures (exclusive of $519,563,844.78 retirements chargeable against ordinary receipts, as above	5, 798, 528, 111. 74
Excess of all receipts over all expenditures carried down	21, 470, 042. 05
	5, 819, 998, 153. 79
General fund balance, June 30, 1927	232, 598, 120. 48

[1] Excess credits, deduct.

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		
			$886,050,657.67	
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		
			324,629,130.93	
Unpaid warrants			1,818,983.03	
Uncovered moneys (repayments)			22,653.94	
				$1,212,521,425.57
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		
		2,528,046,805.53		
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	500,000.00			
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			
		838,365,835.76		
			1,689,680,969.77	
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		

Accountability statement of appropriations, by acts of Congress—Continued

2. Appropriations—Continued.				
Appropriation acts, 1928 (immediately available items)—Continued.				
Department of Agriculture act, Jan. 18, 1927		$8, 359, 500. 00		
Departments of State, Justice, Commerce, and Labor act, Feb. 24, 1927		2, 172, 000. 00		
Department of the Interior act, Jan. 12, 1927		42, 083, 370. 00		
Navy Department act, Mar. 2, 1927		950, 000. 00		
Treasury and Post Office Departments act, Jan. 26, 1927		5, 000. 00		
War Department act, Feb. 23, 1927		70, 370, 820. 00		
			$298, 345, 742. 00	
Deficiency acts—				
First deficiency act, fiscal year 1926, approved Mar. 3, 1926 (this amount was not available until fiscal year 1927)		1, 842, 207. 00		
Second deficiency act, fiscal year 1926, approved July 3, 1926, including $1,134.13 interest on judgments under the District of Columbia		50, 824, 454. 35		
First deficiency act, fiscal year 1927, approved Feb. 28, 1927		185, 584, 172. 68		
		238, 250, 834. 03		
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		
			235, 452, 337. 76	
Miscellaneous acts—				
Private relief acts		508, 634. 03		
Public Resolution No. 55, Feb. 23, 1927, for eradication of European corn borer		10, 000, 000. 00		
Private Resolution No. 7, Mar. 4, 1927, for relief of Katherine Imbrie		30, 000. 00		
Public Act No. 568, Jan. 5, 1927, for payment to Government of Great Britain		16, 397. 26		
			10, 555, 031. 29	
Permanent and indefinite appropriations, actual (various acts)—				
Interest on the public debt		789, 071, 781. 15		
Postal deficiencies		27, 263, 191. 12		
Appropriation of special and trust fund receipts		[1] 132, 359, 465. 89		
Other permanent and indefinite appropriations, including interest on judgments and premium on public debt		63, 849, 235. 98		
			1, 012, 543, 674. 14	
Amount reestablished from surplus fund for adjustment of fiscal officers' accounts			114, 621. 66	
3. Add receipts credited direct to appropriations:				
Proceeds of railroad securities owned by the Government		89, 725, 932. 32		
Miscellaneous sources		14, 975, 279. 47		
			104, 701, 211. 79	
Total ordinary appropriations, exclusive of appropriations to cover face amount of public debt redemptions chargeable against ordinary receipts (see p. 367)			3, 351, 393, 588. 41	
Indefinite appropriations to cover face amount of public debt retirements chargeable against ordinary receipts			519, 563, 970. 90	
				$3, 870, 957, 559. 31
				5, 083, 478, 984. 88
4. Deduct appropriations carried to surplus fund			92, 933, 773. 58	
5. Deduct unexpended balances at close of year:				
Appropriations—				
Ordinary		1, 142, 696, 259. 25		
Public debt chargeable against ordinary receipts		373. 48		
Disbursing officers' credits (includes outstanding checks)		352, 865, 292. 73		
Unpaid warrants		1, 475, 424. 09		
Uncovered moneys (repayments)		5. 00		
			1, 497, 037, 354. 55	
Total ordinary appropriations to be accounted for				1, 589, 971, 128. 13
				3, 493, 507, 856. 75

[1] Exclusive of $4,700,309.98 credited direct to special fund appropriation and $846,753.93 transferred to special and trust funds from annual accounts; includes $4,112,259.86 special and trust fund receipts transferred to annual accounts.

Accountability statement of appropriations, by acts of Congress—Continued

6. Add authorization to credit general account of John Burke, former Treasurer of the United States, act June 3, 1922				$20.00
Total to be accounted for as expenditures during the fiscal year 1927				3,493,507,876.75
THE GENERAL FUND OF THE TREASURY				
Balance according to daily Treasury statement, June 30, 1926 (unrevised)		$210,002,026.71		
Add net excess of receipts over expenditures in June reports subsequently received		1,126,051.72		
			$211,128,078.43	
Receipts, fiscal year 1927:				
Ordinary (see p. 20)		4,128,422,887.61		
Public debt (see p. 49)		5,185,083,142.93		
			9,313,506,030.54	
			9,524,634,108.97	
Balance according to daily Treasury statement June 30, 1927 (unrevised)		234,057,409.85		
Deduct net excess of expenditures over receipts in June reports subsequently received		1,459,289.37		
			232,598,120.48	
			9,292,035,988.49	
Deduct public debt expenditures at par, chargeable against surplus revenue, [1] $613,444,968.81, or public debt receipts $5,185,083,142.93			[2]5,798,528,111.74	
Total ordinary expenditures, according to daily Treasury statement (revised), chargeable against ordinary receipts				[3]3,493,507,876.75

[1] The surplus for the fiscal year 1927 amounted to $634,915,010.86, of which $21,470,042.05 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 $519,563,844.78 face amount of public debt retirements chargeable against ordinary receipts, appropriations on account of which are included above.

[3] Includes $2,973,944,031.97 ordinary expenditures and $519,563,844.78 face amount, public debt retirements chargeable against ordinary receipts, as shown on p. 368.

SUMMARY OF GENERAL, SPECIAL, AND TRUST FUNDS, AND SPECIAL DEPOSIT ACCOUNTS BY ORGANIZATION UNITS

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

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
	On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
GENERAL FUNDS								
Legislative	$4, 163, 527. 65	$1, 004, 997. 23	$18, 261, 508. 39	$19, 152, 718. 04	$19, 126, 745. 18	$476, 033. 90	$2, 796, 284. 10	$1, 030, 970. 09
Executive Office	34, 520. 67	43, 706. 54	819, 460. 00	686, 849. 86	608, 347. 68	23, 554. 45	143, 576. 36	122, 208. 72
Independent offices	327, 443, 864. 14	76, 661, 996. 64	783, 827, 894. 19	548, 754, 621. 60	562, 750, 327. 01	52, 294, 167. 50	510, 222, 969. 23	62, 666, 291. 23
Department of Agriculture	19, 914, 436. 99	1, 460, 750. 18	157, 063, 774. 52	153, 010, 438. 69	152, 373, 677. 85	2, 417, 135. 44	21, 550, 637. 38	2, 097, 511. 02
Department of Commerce	4, 065, 353. 89	1, 337, 013. 33	33, 476, 701. 22	31, 125, 629. 24	30, 372, 899. 53	556, 844. 22	5, 859, 581. 65	2, 089, 743. 04
Department of the Interior	16, 688, 464. 64	1, 904, 563. 74	268, 468, 345. 75	268, 215, 841. 76	267, 933, 859. 94	7, 043, 372. 51	9, 897, 596. 12	2, 186, 545. 56
Department of Justice, including judicial	3, 896, 553. 20	880, 791. 14	26, 910, 005. 67	24, 657, 808. 34	24, 586, 439. 78	1, 057, 862. 53	5, 090, 888. 00	952, 159. 70
Department of Labor	1, 264, 219. 70	363, 730. 72	9, 551, 761. 64	9, 756, 984. 51	9, 777, 318. 73	127, 435. 66	931, 561. 17	343, 396. 50
Navy Department	71, 530, 142. 92	30, 243, 877. 60	324, 192, 479. 41	317, 098, 972. 75	318, 734, 263. 20	8, 187, 741. 96	70, 435, 907. 62	28, 608, 587. 15
Post Office Department (payable from general fund of the Treasury, see p. 214)	52, 476. 38	38. 08	27, 316, 953. 37	27, 316, 725. 75	27, 316, 599. 00		52, 704. 00	164. 83
Department of State	5, 371, 510. 09	99, 126. 61	17, 536, 419. 22	16, 090, 421. 99	16, 118, 767. 07	1, 292, 567. 53	5, 524, 939. 79	70, 781. 53
Treasury Department	94, 979, 144. 14	18, 074, 405. 32	362, 841, 418. 74	285, 315, 993. 53	280, 700, 170. 41	5, 407, 723. 23	167, 096, 846. 12	22, 690, 228. 44
War Department	152, 201, 739. 67	15, 942, 964. 32	360, 867, 033. 61	348, 697, 201. 54	347, 353, 106. 69	11, 990, 129. 59	152, 381, 442. 15	17, 287, 059. 17
Panama Canal, maintenance and operation	7, 388, 303. 95	2, 346, 898. 87	7, 656, 074. 00	7, 613, 376. 03	8, 653, 783. 94		7, 431, 001. 92	1, 306, 490. 96
District of Columbia	12, 079, 195. 66	2, 383, 720. 57	29, 164, 318. 78	33, 155, 045. 88	33, 547, 653. 66	608, 210. 79	7, 480, 257. 77	1, 991, 112. 79
Purchase of obligations of foreign Governments.[1]								
Subscriptions to capital stock, Federal intermediate credit banks.[1]								
Premium on the public debt								
Interest on the public debt			789, 071, 781. 15	787, 793, 764. 08	787, 793, 764. 08	1, 278, 017. 07		
Repayments credited direct to appropriations (unclassified)			573, 388. 83	573, 388. 83	573, 388. 83			
	721, 073, 453. 69	152, 748, 580. 89	3, 217, 599, 318. 49	2, 879, 015, 782. 42	2, 888, 321, 112. 58	92, 760, 796. 38	966, 896, 193. 38	143, 443, 250. 73
Public debt expenditures chargeable against ordinary receipts (sinking fund)	109. 02		333, 528, 374. 78	333, 528, 400. 00	333, 528, 400. 00		83. 80	
	721, 073, 562. 71	152, 748, 580. 89	3, 551, 127, 693. 27	3, 212, 544, 182. 42	3, 221, 849, 512. 58	92, 760, 796. 38	966, 896, 277. 18	143, 443, 250. 73
SPECIAL FUNDS								
Legislative	11, 712. 65	2, 121. 53	37, 669. 28	37, 410. 98	36, 875. 40		11, 970. 95	2, 657. 11
Independent offices	61, 424, 857. 59	742, 647. 75	3, 329, 801. 60	*3, 492, 245. 55*	*9, 993, 272. 87*		68, 246, 904. 74	7, 243, 675. 07
Department of Agriculture	578, 681. 54	295, 899. 41	3, 413, 378. 15	3, 268, 525. 18	3, 258, 274. 40		723, 534. 51	306, 150. 19
Department of Commerce	324. 46						324. 46	
Department of the Interior	12, 755, 435. 50	1, 541, 125. 41	13, 476, 365. 64	12, 000, 144. 30	11, 877, 174. 80	139, 423. 09	14, 092, 233. 75	1, 664, 094. 91
Department of Justice, including Judicial	100, 000. 00			100, 000. 00	100, 000. 00			
Department of Labor	63, 590. 45		1, 062. 66	3, 752. 38	3, 752. 38		60, 900. 73	
Navy Department	5, 257, 783. 17		7, 482, 586. 51	5, 405, 826. 30	5, 405, 826. 30	7, 569. 15	7, 326, 974. 23	
Department of State	19, 020. 48	13, 290. 58	238, 906. 03	256, 344. 33	265, 750. 81		1, 582. 18	3, 884. 10
Treasury Department	3, 689, 918. 10	137, 908. 22	3, 454, 508. 91	3, 784, 527. 87	3, 671, 474. 78		3, 359, 899. 14	250, 961. 31

[1] Included under Treasury Department in 1927.

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*]

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
	On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
SPECIAL FUNDS—continued								
War Department	$4, 687, 590. 72	$233, 948. 09	$5, 200, 297. 10	$4, 705, 117. 63	$4, 323, 093. 60		$5, 182, 770. 19	$615, 972. 12
District of Columbia	244, 291. 27	105, 296. 33	2, 981, 273. 45	2, 471, 002. 72	2, 393, 016. 05		754, 562. 00	183, 283. 00
	88, 833, 205. 93	3, 072, 237. 32	39, 615, 849. 33	28, 540, 406. 14	21, 341, 965. 65	$146, 992. 24	99, 761, 656. 88	10, 270, 677. 81
Public debt expenditures chargeable against ordinary receipts (see p. 13)	138. 34		186, 035, 596. 12	186, 035, 444. 78	186, 035, 444. 78		289. 68	
	88, 833, 344. 27	3, 072, 237. 32	[2] 225, 651, 445. 45	214, 575, 850. 92	[3] 207, 377, 410. 43	146, 992. 24	99, 761, 946. 56	10, 270, 677. 81
TRUST FUNDS								
Legislative	20, 000. 00		15, 150. 00				35, 150. 00	
Independent offices	1, 568, 257. 82	1, 464, 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, 108, 000. 98	1, 421, 484. 72	24, 249, 840. 70	24, 296, 338. 43	24, 416, 541. 47	6, 181. 92	26, 055, 321. 33	1, 301, 281. 68
Department of Labor	502. 27						502. 27	
Navy Department	15, 870, 354. 08	11, 079. 30	216, 882. 36	115, 924. 22	116, 643. 19		15, 971, 312. 22	10, 360. 33
Department of State	396, 527. 13	[4] 293. 23	164, 635. 14	167, 224. 02	167, 598. 64		393, 938. 25	[4] 667. 85
Treasury Department	6, 721, 960. 36	1, 000. 00		*191, 337. 03*	*191, 337. 03*	1, 690. 52	6, 911, 606. 87	1, 000. 00
War Department	24, 989, 000. 63	141, 487. 85	1, 607, 219. 67	2, 204, 394. 20	2, 247, 457. 60	18, 112. 52	24, 373, 713. 58	98, 424. 45
District of Columbia	469, 147. 42	56, 849. 43	2, 078, 614. 32	2, 130, 923. 82	2, 053, 729. 39		416, 837. 92	134, 043. 86
	76, 143, 750. 69	3, 096, 479. 05	[2] 94, 178, 420. 59	94, 257, 777. 33	[3] 93, 818, 233. 69	25, 984. 96	76, 038, 408. 99	3, 536, 022. 69
SPECIAL DEPOSIT ACCOUNTS								
Legislative		195, 519. 56			*15, 391. 06*			210, 910. 62
Independent offices		87, 895, 351. 68			*30, 518, 322. 04*			118, 413, 673. 72
Department of Agriculture		601, 488. 85			*47, 869. 86*			649, 358. 71
Department of Commerce		473, 492. 06			9, 811. 68			463, 680. 38
Department of the Interior		6, 960, 255. 71			*854, 319. 25*			7, 814, 574. 96
Department of Justice, including judicial		160, 891. 44			*23, 460. 81*			184, 352. 25
Department of Labor		635, 344. 39			60, 204. 99			575, 139. 40
Navy Department		171, 191. 19			*18, 554. 76*			189, 745. 95
Department of State		717, 222. 31			*25, 851. 98*			743, 074. 29
Treasury Department		12, 316, 884. 14			625, 752. 47			11, 691, 131. 67
War Department		4, 486, 475. 11			1, 739, 064. 45			2, 747, 410. 66
Panama Canal, maintenance and operation		535, 363. 78			*141, 761. 77*			677, 125. 55
District of Columbia		128, 733. 59			3, 307. 22			125, 426. 37
		115, 278, 213. 81			*29, 207, 890. 72*			144, 485, 604. 53
Total expenditures chargeable against ordinary receipts	886, 050, 657. 67	274, 195, 511. 07	3, 870, 957, 559. 31	3, 521, 377, 810. 67	3, 493, 837, 765. 98	92, 933, 773. 58	1,142,696,632.73	301, 735, 555. 76

Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:								
Add—								
Disbursing officers' credits, etc., at beginning of fiscal year				274, 195, 511. 07				
				3, 795, 573, 321. 74				
Deduct—								
Disbursing officers' credits, etc., at close of fiscal year				301, 735, 555. 76				
Total expenditures on basis of checks issued				3, 493, 837, 765. 98	3, 493, 837, 765. 98			
Less net increase in outstanding checks				329, 889. 23	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	3, 493, 507, 876. 75			

[2] See Special funds and trust funds statements, pp. 379–384.

[3] For details see pp. 385–389.

[4] Debit balance.

STATEMENT OF BALANCES, EXPENDITURES, ETC., ACCORDING TO THE CLASSIFICATION OF EXPENDITURES USED IN DAILY TREASURY STATEMENTS

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

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
	On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
GENERAL EXPENDITURES								
Legislative establishment	$4,195,240.30	$1,202,638.32	$18,314,327.67	$19,190,129.02	$19,148,229.52	$476,033.90	$2,843,405.05	$1,244,537.82
Executive proper	34,520.67	43,706.54	819,460.00	686,849.86	608,347.68	23,554.45	143,576.36	122,208.72
State Department	5,787,057.70	829,346.27	17,852,692.89	16,426,722.84	16,438,997.04	1,292,567.53	5,920,460.22	817,072.07
Treasury Department (includes "Purchase of obligations of foreign governments")	74,505,566.89	19,575,556.53	163,378,344.82	152,038,117.35	151,505,080.20	5,135,052.37	80,710,741.99	20,108,593.68
War Department	181,878,331.02	20,804,875.37	367,674,550.38	355,606,713.37	355,662,722.34	12,008,242.11	181,937,925.92	20,748,866.40
Department of Justice	3,996,553.20	1,041,682.58	26,910,005.67	24,757,808.34	24,662,978.97	1,057,862.53	5,090,888.00	1,136,511.95
Post Office Department	52,476.38	38.08	53,762.25	53,534.63	53,407.88		52,704.00	164.83
Navy Department	92,658,280.17	30,426,148.09	331,891,948.28	322,620,723.27	324,238,177.93	8,195,311.11	93,734,194.07	28,808,693.43
Interior Department	54,108,131.37	11,753,867.77	306,167,717.00	303,080,564.24	302,064,499.27	7,188,977.52	50,006,306.61	12,769,932.74
Department of Agriculture	20,493,118.53	2,358,138.44	160,477,152.67	156,278,963.87	155,584,082.39	2,417,135.44	22,274,171.89	3,053,019.92
Department of Commerce	4,065,678.35	1,810,505.39	33,476,701.22	31,125,629.24	30,382,711.21	556,844.22	5,859,906.11	2,553,423.42
Department of Labor	1,328,312.42	999,075.11	9,552,824.30	9,760,736.89	9,841,276.10	127,435.66	992,964.17	918,535.90
United States Veterans' Bureau	106,798,806.99	30,522,759.77	533,747,219.44	398,442,601.50	394,059,609.86	45,762,342.48	196,341,082.45	34,905,751.41
Other independent offices (details on p. 377)	11,172,217.08	7,785,233.33	35,379,997.32	29,344,768.52	35,131,006.55	6,488,318.80	10,719,127.08	1,998,995.30
District of Columbia	12,792,634.35	2,674,592.19	33,934,165.43	37,466,931.30	37,707,725.89	608,210.79	8,651,657.69	2,433,797.60
Total	573,866,925.42	131,828,163.78	2,039,630,869.34	1,856,880,794.24	1,857,088,852.83	91,337,888.91	665,279,111.61	131,620,105.19
Add unclassified items			[1] 573,388.83	[1] 573,388.83	[1] 573,388.83			
Total	573,866,925.42	131,828,163.78	2,040,204,258.17	1,857,454,183.07	1,857,662,241.66	91,337,888.91	665,279,111.61	131,620,105.19
Interest on public debt			789,071,781.15	787,793,764.08	787,793,764.08	1,278,017.07		
Refunds of receipts:								
Customs	11,755.28	1,455,746.98	20,798,546.33	20,800,870.25	20,293,422.78	8.00	9,423.36	1,963,194.45
Internal revenue	30,873,700.43	9,498,894.17	182,119,036.50	116,070,196.77	113,007,557.65	274,353.38	96,648,186.78	12,561,533.29
Postal deficiency			27,263,191.12	27,263,191.12	27,263,191.12			
Panama Canal	7,388,303.95	2,882,262.65	7,656,074.00	7,613,376.03	8,512,022.17		7,431,001.92	1,983,616.51
Operations in special accounts:								
Railroads	216,041,916.97	45,152,583.89	90,645,876.50	956,710.90	983,966.04	6,389.08	305,724,693.49	45,125,328.75
War Finance Corporation		34,104,604.93			*27,026,157.45*			61,130,762.38
Shipping Board	56,332,654.11	48,754,567.96	26,144,259.02	14,947,447.92	18,655,010.24	37,117.14	67,492,348.07	45,047,005.64
Alien property funds		430,069.44			*85,727.11*			515,796.55
Adjusted service certificate fund		15,047.73	116,000,000.00	116,000,000.00	115,719,586.10			295,461.63
Civil service retirement fund	1,443,769.75	73,561.81	26,835.09	1,431,760.25	1,308,757.69		38,844.59	196,564.37
Investment of trust funds:								
Government life insurance			50,234,479.04	50,234,479.04	48,938,360.46			1,296,118.58
District of Columbia teachers' retirement		7.73	290,041.12	290,041.12	289,980.43			68.42
Foreign Service retirement			87,267.50	87,267.50	87,267.50			
General railroad contingent	91,384.40		851,942.87	870,677.84	870,677.84		72,649.43	
Total ordinary	886,050,410.31	274,195,511.07	3,351,393,588.41	3,001,813,965.89	2,974,273,921.20	92,933,773.58	1,142,696,259.25	301,735,555.76

Public debt retirements chargeable against ordinary receipts:								
Sinking fund	109. 02		[2] 333, 528, 374. 78	333, 528, 400. 00	333, 528, 400. 00		83. 80	
Purchases and retirements from foreign repayments	67. 14		19, 254, 722. 54	19, 254, 500. 00	19, 254, 500. 00		289. 68	
Received from foreign governments, under debt settlements			159, 961, 800. 00	159, 961, 800. 00	159, 961, 800. 00			
Purchases and retirements from franchise tax receipts (Federal reserve and Federal intermediate credit banks)	71. 20		1, 231, 763. 58	[3] 1, 231, 834. 78	[3] 1, 231, 834. 78			
Forfeitures, gifts, etc			5, 587, 310. 00	5, 587, 310. 00	5, 587, 310. 00			
Total	247. 36		519, 563, 970. 90	519, 563, 844. 78	519, 563, 844. 78		373. 48	
	886, 050, 657. 67	274, 195, 511. 07	3, 870, 957, 559. 31	3, 521, 377, 810. 67	3, 493, 837, 765. 98	92, 933, 773. 58	1,142,696,632.73	301, 735, 555. 76
Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:								
Add—								
Disbursing officers' credits, etc., at beginning of fiscal year				274, 195, 511. 07				
				3, 795, 573, 321. 74				
Deduct—								
Disbursing officers' credits, etc., at close of fiscal year				301, 735, 555. 76				
Total expenditures on basis of checks issued				3, 493, 837, 765. 98	3, 493, 837, 765. 98			
Less net increase in outstanding checks				329, 889. 23	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	3, 493, 507, 876. 75			
Other Independent Offices:								
Alien Property Custodian [4]	71, 963. 97	5, 424. 91	130, 650. 00	157, 046. 04	159, 322. 07	23, 746. 17	21, 821. 76	3, 148. 88
Alaska relief funds	29, 180. 50		23, 809. 46	14, 744. 90	14, 744. 90		38, 245. 06	
American Battle Monuments Commission	1, 299, 988. 36	11, 187. 70	600, 000. 00	128, 902. 80	104, 993. 17		1, 771, 085. 56	35, 097. 33
Arlington Memorial Bridge Commission	2, 508, 180. 86	113, 744. 17	2, 500, 000. 00	1, 450, 315. 64	1, 454, 732. 38		3, 557, 865. 22	109, 327. 43
Arlington Memorial Amphitheater Commission	476. 82						476. 82	
Board of Mediation	40, 073. 06		385, 220. 00	226, 671. 05	226, 671. 05	17, 775. 73	180, 846. 28	
Board of Tax Appeals	21, 508. 89	18, 774. 92	600, 336. 00	536, 533. 75	538, 132. 33		85, 311. 14	17, 176. 34
Bureau of Efficiency	16, 217. 20	2, 296. 19	210, 350. 00	173, 708. 82	175, 165. 08	8, 952. 01	43, 906. 37	839. 93
Civil Service Commission	30, 956. 79	8, 948. 91	1, 001, 596. 25	996, 915. 61	1, 003, 229. 24	7, 611. 24	28, 026. 19	2, 635. 28
Commission of Fine Arts	143. 28	1, 724. 60	6, 595. 00	6, 376. 23	8, 084. 76	7. 50	354. 55	16. 07
Employees' Compensation Commission	5, 643. 84	5, 341. 87	2, 971, 440. 00	2, 964, 607. 82	2, 939, 687. 16	4, 072. 34	8, 403. 68	30, 262. 53
Federal Board for Vocational Education	1, 492, 804. 69	17, 390. 35	8, 210, 620. 00	7, 353, 717. 68	7, 369, 854. 03	678, 801. 16	1, 670, 905. 85	1, 254. 00
Federal Power Commission	25, 967. 10	2, 799. 78	39, 196. 93	28, 064. 34	30, 864. 12	154. 79	36, 944. 90	

[1] Repayments credited direct to appropriations (unclassified).
[2] Exclusive of $3,362,432.47 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*]

Appropriations from the general fund	Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
	Balances June 30, 1926		Appropriations	Warrants-issued basis	Checks-issued basis (see p. 7)			
	On books of Treasury	To credit of disbursing officers					On books of Treasury	To credit of disbursing officers
GENERAL EXPENDITURES—con.								
Other independent offices—Con.								
Federal Reserve Board	$407,204.09	$18,137.77	$2,349,538.84	$2,508,732.03	$2,511,543.25		$248,010.90	$15,326.55
General Accounting Office	115,504.51	231,579.59	3,860,038.85	3,885,946.93	3,842,094.35	$58,398.51	31,197.92	275,432.17
United States Housing Corporation	386,847.65	1,786,346.40	673,398.00	472,253.87	1,114,357.76	212,424.93	375,566.85	1,144,242.51
Interstate Commerce Commission (exclusive of general railroad contingent fund)	1,007,022.52	82,301.95	6,168,158.79	6,563,404.52	6,609,454.35	17,672.93	594,103.86	36,252.12
National Advisory Committee for Aeronautics	52,030.80	25,400.65	514,018.59	529,237.59	531,142.58	20,689.87	16,121.93	23,495.66
Smithsonian Institution	1,082,596.37	25,770.63	327,481.00	331,730.13	292,929.52	15,688.94	1,062,658.30	64,571.24
National Museum	10,334.56	5,955,95	565,848.90	568,486.34	560,670.04	2,889.64	4,807.48	13,772.25
Public buildings and public parks	281,379.21	181,511.90	2,363,614.38	2,373,326.94	2,464,575.91	202,812.55	68,854.10	90,262.93
United States Food and Fuel Administration			69.40	*80.91*	*80.91*	150.31		
United States Geographic Board	1,010.36		4,195.00	3,471.16	3,248.83	563.00	1,171.20	222.33
United States Tariff Commission	150,885.65	24,062.80	705,821.93	689,279.04	702,981.40	54,758.65	112,669.89	10,360.44
Waterways Commission	100,000.00					100,000.00		
Miscellaneous commissions, boards, etc	1,975,638.56	[5] 5,169,984.05	171,000.00	*3,582,364.22*	1,499,245.45	[5] 5,060,142.32	668,860.46	88,374.38
Federal Oil Conservation Board	44,994.38	1,309.22		7,710.17	9,019.39		37,284.21	
Federal Trade Commission	13,663.06	45,239.02	997,000.00	956,033.20	964,347.29	1,003.26	53,626.60	36,924.93
United States Coal Commission				*2.95*	*2.95*	2.95		
Total	11,172,217.08	7,785,233,33	35,379,997.32	29,344,768.52	35,131,006.55	6,488,318.80	10,719,127.08	1,998,995.30

[5] Includes $5,000,000 deposit by U. S. Sugar Equalization Board under appropriation "National security and defense."

STATEMENT OF RECEIPTS AND APPROPRIATIONS UNDER SPECIAL FUNDS DURING THE FISCAL YEAR 1927

[Classified according to departments]

Receipts		Appropriations	
Title	Amount	Title	Amount
LEGISLATIVE			
Funds contributed for memorial to John Ericsson	$637.50	Funds contributed for memorial to John Ericsson	$637.50
Contributions to Library of Congress gift fund	29,057.08	Library of Congress gift fund	29,057.08
Income on Library of Congress trust fund, investment account.	7,974.70	Library of Congress trust fund, income from investment account.	7,974.70
	37,669.28		37,669.28
INDEPENDENT OFFICES			
FEDERAL POWER COMMISSION			
Proceeds of licenses under Federal water power act from Indian reservations.	$1,538.62	Indian moneys, proceeds of labor (trust fund) (Department of the Interior).	(1)
Proceeds of licenses under Federal water power act from public lands and national forests.	22,725.99	Payments to States under Federal water power act.	$9,739.71
		Reclamation fund (Department of the Interior)	12,986.28
Proceeds of licenses under Federal water power act, improvements of navigable waters.	129,603.82	Maintenance and operation of dams and other improvements of navigable waters (War Department).	129,603.82
	153,868.43		152,329.81
FEDERAL RESERVE BOARD			
Assessments on Federal reserve banks for salaries and expenses, Federal Reserve Board.	$2,349,538.84	Salaries and expenses, Federal Reserve Board	$2,349,538.84
INTERSTATE COMMERCE COMMISSION			
General railroad contingent fund	$851,942.87	General railroad contingent fund, sec. 15a, Interstate Commerce act.	$851,942.87
U. S. SHIPPING BOARD			
Funds deposited for construction loans under sec. 11, merchant marine act, 1920.	$94,770.72	Construction loan fund, U. S. Shipping Board	$94,770.72
DEPARTMENT OF AGRICULTURE			
Forest Service, cooperative fund	$1,266,101.11	Cooperative work, Forest Service	$1,266,101.11
Contributions to Forest Service, act Mar. 3, 1925	236,434.94	Cooperative work, Forest Service, act Mar. 3, 1925.	[2] 241,362.23
Collections under cotton standards act	92,614.74	Expenses, cotton standards act	92,614.74
Forest-reserve fund	1,813,300.07	Payments to States and Territories from national forests fund.	1,285,523.44
		Payments to school funds, Arizona and New Mexico, national forests fund.	13,567.25
		Roads and trails for States, national forests fund	514,209.38
	3,408,450.86		[2] 3,413,378.15

[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.

Statement of receipts and appropriations under special funds during the fiscal year 1927—Continued

Receipts		Appropriations	
Title	Amount	Title	Amount
DEPARTMENT OF THE INTERIOR			
Sale of public lands	$578,392.96	5 and 3 per cent funds of the net proceeds of sales of public lands in the States.	$13,041.79
		Reclamation fund	[3] 729,323.96
Potash deposit royalties and rentals	3,634.21		
Proceeds of town sites, Reclamation Service	2,095.18	Reclamation fund	13,796.48
Sale of reserve lands, reclamation projects, act May 20, 1920.	8,067.09		
		Reclamation fund	3,504,689.93
Receipts under mineral leasing act of Feb. 25, 1920.	6,001,271.89	Payments to States from receipts under mineral leasing act.	2,496,581.96
Deposits by individuals for expenses of surveying public lands.	37,389.88	Deposits by individuals for surveying public lands.	37,389.88
Coos Bay wagon-road grant fund	114,845.39	Coos Bay wagon-road grant fund	114,845.39
Oregon and California land-grant fund	612,219.78	The Oregon and California land-grant fund	612,219.78
Proceeds from leases, Annette Islands Reserve, Alaska.	13,967.32	Annette Islands Reserve, Alaska, fund from leases.	13,967.32
Moneys due Oklahoma from royalties, oil and gas, south half of Red River, act Mar. 4, 1923.	341,880.95	Payment to Oklahoma from royalties, oil and gas, south half of Red River.	341,880.95
Donations to National Park Service	7,027.31	National Park Service, donations	7,027.31
Sale of town lots, Hot Springs Reservation	4,300.00	Proceeds sale of town lots, Hot Springs Reservation.	4,300.00
Sale of lands in California, heretofore purchased for landless Indians.	5,439.25	Purchase of lands for landless Indians in California, act Mar. 3, 1923.	5,439.25
Sale of excess stored waters, Blackfoot Reservation.	12,000.00	Surveys, irrigations and protection of water rights, Blackfoot River.	12,000.00
Maintenance charges, irrigation systems, Indian Service, for sundry projects.	127,705.74	Maintenance charges, irrigation systems, Indian Service, for sundry projects.	127,705.74
	7,870,236.95		[3] 8,034,209.74
Reclamation fund	[4] 4,700,309.96	Reclamation fund	[4] 4,700,309.96
		Transfers between general funds and reclamation fund (see note 28, p. 135).	669,336.00
	12,570,546.91		[3] 13,403,855.70
DEPARTMENT OF JUSTICE			
Judicial fines, penalties, and forfeitures	[5] $500.00	Retirements from gifts, forfeitures, and other miscelleneous receipts (public debt).	$3,250.00
Collections under enforcement of national prohibition act (Judicial).	[5] 2,750.00		
		Wagon roads, bridges, and trails, Alaska fund (War Department).	154,761.50
Alaska fund	238,094.62	Public schools, Alaska fund (Department of the Interior).	59,523.66
		Relief of the indigent, Alaska fund (independent offices).	23,809.46
	241,344.62		241,344.62
DEPARTMENT OF LABOR			
Forfeitures, bonds of aliens	[5] $64,000.00	Retirements from gifts, forfeitures, and other miscellaneous receipts (public debt).	$64,000.00
Passage moneys collected from steamship companies for return of deported aliens.	1,062.66	Return to deported aliens of passage money collected from steamship companies.	1,062.66
	65,062.66		65,062.66

[3] Includes $163,972.79 receipts from sales of public lands in third quarter, fiscal year 1926, appropriated in fiscal year 1927.
[4] Receipts credited direct by repay covering warrants.
[5] Face value of Liberty loan bonds.

Statement of receipts and appropriations under special funds during the fiscal year 1927—Continued

Receipts		Appropriations	
Title	Amount	Title	Amount
NAVY DEPARTMENT			
Pay, miscellaneous, Navy (gain by exchange)	$65.05	Pay, miscellaneous (Navy)	[6]
Royalties, Naval Petroleum Reserve No. 1, California.	[5] 5,500,000.00	Retirements from gifts, forfeitures, and other miscellaneous receipts (public debt).	$5,500,000.00
Profits from sale of ships' stores, Navy	310,430.68	Ships' stores profits, Navy	310,430.68
Navy fines and forfeitures	845,661.29	Navy fines and forfeitures	845,661.29
Naval hospital fund	1,006,857.98	Naval hospital fund	1,006,857.98
Clothing and small stores fund	5,319,636.56	Clothing and small-stores fund	5,319,636.56
	12,982,651.56		[6] 12,982,586.51
DEPARTMENT OF STATE			
Funds contributed as quotas to Pan American Union.	$200,658.29	Pan American Union quotas	$220,658.29
Canadian Government's share, cost of protective works and measures, Lake of the Woods and Rainy River, Minn.	275,000.00	Protective works and measures, Lake of the Woods and Rainy River, Minn. (War Department).	275,000.00
German Government's moiety, expenses, Mixed Claims Commission.	10,162.50	German Government's moiety, expenses, Mixed Claims Commission.	10,162.50
Hungarian Government's moiety, expenses, Tripartite Claims Commission.	4,042.62	Hungarian Government's moiety, expenses, Tripartite Claims Commission.	4,042.62
Austrian Government's moiety, expenses, Tripartite Claims Commission.	4,042.62	Austrian Government's moiety, expenses, Tripartite Claims Commission.	4,042.62
	513,906.03		513,906.03
TREASURY DEPARTMENT			
Assessments upon national banks for expenses of examinations.	$2,451,008.90	Salaries and expenses, national-bank examiners.	$2,451,008.90
Assessments on Federal and joint-stock land banks and Federal intermediate credit banks, salaries and expenses Federal Farm Loan Board.	588,338.34	Salaries, Federal Farm Loan Board	459,485.43
		Salaries and expenses, reviewing appraisers, Federal Farm Loan Board.	128,852.91
Proceeds of gold coin seized from Lieut. Francisco Murietta.	460.00	Gold coin seized from Francisco Murietta	460.00
Customs receipts (see p. 57)	5,777.16	Philippine special fund (customs)	5,777.16
Internal-revenue receipts (see p. 59)	408,924.51	Additional income tax on railroads in Alaska	18,827.34
		Philippine special fund (internal revenue)	390,097.17
PUBLIC DEBT APPROPRIATIONS CHARGEABLE AGAINST ORDINARY RECEIPTS			
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.	[7] $34,252,839.73	Purchases and/or redemption of bonds, etc., from cash repayments of principal by foreign governments.	$19,254,722.54
Principal payments on 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.	[8] 10,001,882.81	Redemption of bonds, etc., received as repayments of principal by foreign governments.	25,000,000.00
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.	[9] 134,961,800.00	Redemption of bonds, etc., received as interest payments on obligations of foreign governments.	134,961,800.00
Federal reserve bank franchise tax	818,150.51	Obligations retired from Federal reserve bank franchise tax receipts.	818,150.51
Federal intermediate credit banks franchise tax	413,613.07	Obligations retired from net earnings derived by the United States from Federal intermediate credit banks.	413,613.07
Moneys received from persons unknown	[8] 60.00	Retirements from gifts, forfeitures, and other miscellaneous receipts (public debt).[10]	60.00
	183,902,855.03		183,902,855.03

[5] Face value of Liberty loan bonds.
[6] $65.05 was appropriated to the credit of the annual accounts, Pay, miscellaneous (Navy).
[7] Face value of United States securities and cash repayments.
[8] Cash repayments.
[9] Face value of U. S. securities.
[10] The total credits to this account from all sources during the fiscal year 1927, amounted to $5,587,310.

Statement of receipts and appropriations under special funds during the fiscal year 1927—Continued

Receipts		Appropriations	
Title	Amount	Title	Amount
WAR DEPARTMENT			
Interest on endowment fund for preservation of birthplace of Abraham Lincoln.	$2,040.00	Preservation, birthplace of Abraham Lincoln	$2,040.00
Sale of war supplies	[9] 20,000.00	Retirements from gifts, forfeitures, and other miscellaneous receipts (public debt).	20,000.00
Sale of ordnance material (War)	38,357.89	Ordnance material, proceeds of sales (War)	38,357.89
Sale of lands, etc., on account of military post construction fund.	3,836,617.31	Military post construction fund	[11] 316,617.31
Funds contributed for improvement of roads, bridges, and related works, Alaska.	91,695.82	Funds contributed for improvement of roads, bridges, and trails, Alaska.	91,695.82
Advance of funds under act of Mar. 3, 1925, for improvement of rivers and harbors.	1,248,000.00	Advance of funds under act of Mar. 3, 1925, for improvement of rivers and harbors.	[12] 1,247,957.61
Funds contributed for improvement of rivers and harbors.	2,944,263.15	Funds contributed for improvement of rivers and harbors.	2,944,263.15
	8,180,974.17		[13] 4,660,931.78
DISTRICT OF COLUMBIA			
Escheated estates relief fund	$363.85	Escheated estates relief fund	$363.85
Industrial Home School fund	1,597.65	Industrial Home School fund	1,597.65
Gasoline tax road and street fund	1,251,333.38	Gasoline tax road and street fund	158,947.18
		Gasoline tax road and street improvements	1,092,386.20
Militia fund from fines	20.00	Militia fund from fines	20.00
Fees for reissuing motor-vehicle operator's permits.	272,376.00	Purchase and maintenance of traffic lights	272,376.00
Refund of excess rentals recovered by Rent Commission, District of Columbia.	3,443.40	Payment to tenants excess rentals recovered by Rent Commission, District of Columbia.	3,443.40
		Water fund	63,586.04
		Washington Aqueduct	199,801.98
		Water department	1,156,751.15
Water fund	1,452,139.17	Refunding water rents, etc	3,500.00
		Water main and addition to Reno Reservoir, water fund	23,500.00
		Site, high service reservoir	5,000.00
	2,981,273.45		2,981,273.45
Total special fund receipts	228,334,855.43	Total special fund appropriations, exclusive of transfers between funds.	225,651,445.45

[9] Face value of U. S. securities.
[11] Exclusive of $3,520,000 transferred to "Construction of buildings, utilities and appurtenances at military posts, 1927-1929."
[12] Exclusive of $42.39 transferred to "Civil service retirement and disability fund."
[13] See notes 11 and 12.

STATEMENT OF RECEIPTS AND APPROPRIATIONS UNDER TRUST FUNDS DURING THE FISCAL YEAR 1927

(Classified according to departments)

Receipts		Appropriations	
Title	Amount	Title	Amount
LEGISLATIVE			
Contributions to Library of Congress trust fund, Investment Account.	$15, 150. 00	Library of Congress trust fund, Investment Account.	$15, 150. 00
INDEPENDENT OFFICES			
Government Life Insurance Fund	$65, 846, 078. 40	United States Government life insurance fund, Veterans' Bureau.	$65, 846, 078. 40
DEPARTMENT OF THE INTERIOR			
Outstanding liabilities, lands	$15, 332. 43	Outstanding liabilities, lands	$15, 332. 43
Unearned moneys, lands	180. 80	Unearned moneys, lands	180. 80
Personal funds of patients, St. Elizabeths Hospital.	152, 771. 39	Personal funds of patients, St. Elizabeths Hospital.	152, 771. 39
Pension money, St. Elizabeths Hospital	71, 457. 66	Pension money, St. Elizabeths Hospital	71, 457. 66
Proceeds of sale and leases of Indian lands, etc	23, 981, 724. 71	Indian trust funds	[1] 23, 983, 263. 33
Deferred deductions due civil-service retirement and disability fund (Indian Service)	[2] 18. 31		
			[1] 24, 223, 005. 61
		Civil service retirement and disability fund	[3] 26, 835. 09
	24, 221, 448. 68		24, 249, 840. 70
NAVY DEPARTMENT			
Pay of the Navy, deposit fund	$26, 714. 32	Pay of the Navy, deposit fund	$26, 714. 32
Pay of the Marine Corps, deposit fund	183, 805. 22	Pay of Marine Corps, deposit fund	183, 805. 22
Partial payments on subscriptions to Liberty bond issues by civilian employees of Naval Establishment.	2, 092. 00	Return of subscriptions to Liberty bond issues by civilian employees of Naval Establishment.	2, 092. 00
Navy pension fund, principal	4, 270. 82	Navy pension fund, principal	4, 270. 82
	216, 882. 36		216, 882. 36
DEPARTMENT OF STATE			
Estates of decedents	$3, 558. 11	Estates of decedents, trust funds	$3, 558. 11
Interest on investments, Foreign Service retirement and disability fund.	10, 007. 54	Foreign Service retirement and disability fund	[4] 160, 590. 38
Partial payments on subscriptions to Liberty bond issues placed through various American consulates.	419. 52	Return of subscriptions to Liberty bond issues placed through American consulates.	419. 52
Funds due Mary Oxenburg	3. 00	Funds due Mary Oxenburg	3. 00
Wages due sundry persons	64. 13	Wages due sundry persons	64. 13
	14, 052. 30		[4] 164, 635. 14

[1] Includes $1,538.62 transferred from "Proceeds of licenses under Federal water power act from Indian reservations (special fund)."
[2] Counter entry, deduct adjustments on "Civil service retirement and disability fund" and "Proceeds of lands, Blackfeet Reservation, Mont." as indicated on pp. 32, 34.
[3] Credits by transfer appropriation warrants for the service of the fiscal year 1926 and prior years.
[4] Includes $150,582.84 transferred from annual accounts. See note 40, p. 227.

Statement of receipts and appropriations under trust funds during the fiscal year 1927—Continued

Receipts		Appropriations	
Title	Amount	Title	Amount
WAR DEPARTMENT			
Soldiers' Home permanent fund	$546,355.20	Soldiers' Home permanent fund	[5] $564,877.31
Pay of the Army, deposit fund	980,165.42	Pay of the Army, deposit fund	980,165.42
Proceeds from estates of deceased soldiers	62,294.19	Estates of deceased soldiers, U. S. Army	[6] 61,884.60
Proceeds from effects of—			
Stanford Joseph Sarafin, deceased employee	64.84	Effects of Stanford Joseph Sarafin, deceased employee.	64.84
Frank Williams	227.50	Effects of Frank Williams	227.50
	1,589,107.15		[7] 1,607,219.67
DISTRICT OF COLUMBIA			
Miscellaneous trust-fund deposits	$953,772.02	Miscellaneous trust-fund deposits	$953,772.02
Deductions from teachers' salaries, retirement fund.	282,109.89	Teachers' retirement fund deductions	341,400.24
Interest on investments for District of Columbia teachers' retirement fund.	59,290.35		
Permit fund	48,199.23	Permit fund	48,199.23
Policemen and firemen's relief fund	592,152.42	Policemen and firemen's relief fund	([8])
Washington redemption fund	735,242.83	Washington redemption fund	735,242.83
	2,670,766.74		2,078,614.32
Total trust fund receipts	94,573,485.63	Total trust fund appropriations, exclusive of transfers between funds.	94,178,420.59

[5] Includes $18,522.11 transferred from "Estates of deceased soldiers, U. S. Army."
[6] Exclusive of $18,522.11 transferred to "Soldiers' Home permanent fund" and includes $18,112.52 erroneously covered into miscellaneous receipts and appropriated, which amount was carried to the surplus fund.
[7] See note 6.
[8] $592,152.42 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]

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

	Specific and indefinite permanent annual appropriations	Special funds [1]	Trust funds [1]	Total
LEGISLATIVE				
Funds contributed for memorial to John Ericsson		$738. 70		
Library of Congress gift fund		36, 109. 18		
Library of Congress trust fund, income from investment account		27. 52		
		36, 875. 40		$36, 875. 40
INDEPENDENT OFFICES				
Salaries and expenses, Federal Board for Vocational Education	$194, 344. 42			
Cooperative vocational education, teachers, etc	989, 517. 17			
Cooperative vocational education in agriculture	2, 657, 540. 42			
Cooperative vocational education in trades and industries	2, 890, 573. 26			
Guaranty to carriers after termination of Federal control	613, 541. 68			
Reimbursement to carriers of deficits during Federal control	166, 981. 57			
Expenses of Smithsonian Institution (interest on trust fund)	51, 932. 26			
Judgments in admiralty suits under act Mar. 9, 1920, United States Shipping Board	43, 359. 95			
Construction loan fund, United States Shipping Board		*7, 372, 358. 79*		
Relief of the indigent and redistribution funds, Alaska fund		14, 744. 90		
Salaries and expenses, Federal Reserve Board		2, 511, 543. 25		
General railroad contingent fund, section 15a, interstate commerce act		870, 677. 84		
Injury claims assigned, Veterans' Bureau		2, 302. 08		
Military and naval insurance, Veterans' Bureau		*6, 020, 182. 15*		
United States Government life insurance fund, Veterans' Bureau			$65, 007, 600. 43	
	7, 607, 790. 73	*9, 993, 272. 87*	65, 007, 600. 43	62, 622, 118. 29
DEPARTMENT OF AGRICULTURE				
Acquisition of lands for protection of watersheds of navigable streams	922. 85			
Cooperative agricultural extension work	5, 879, 183. 10			
Cooperative construction, etc., of roads and trails, national forests	*711. 22*			
National Forest Reservation Commission	367. 94			
Refund to depositors, excess of deposits, national forests fund	60, 396. 91			
Meat inspection, Bureau of Animal Industry	3, 000, 000. 00			
Cooperative work, Forest Service		1, 333, 300. 94		
Cooperative work, Forest Service, act Mar. 3, 1925		125, 715. 96		
Expenses, cotton standards act		50, 510. 11		
Payments to States and Territories from the national forests fund		1, 285, 523. 44		
Payments to school funds, Arizona and New Mexico, national forests fund		13, 567. 25		
Roads and trails for States, national forests fund		449, 656. 70		
	8, 940, 159. 58	3, 258, 274. 40		12, 198, 433. 98
DEPARTMENT OF COMMERCE				
Refunding penalties or charges erroneously exacted	1, 092. 46			
Refunding moneys erroneously received and covered into the Treasury	653. 00			
	1, 745. 46			1, 745. 46
DEPARTMENT OF THE INTERIOR				
Payments to certain counties of Oregon and Washington in lieu of accrued taxes, 1916–1926, against Oregon and California land-grant lands	6, 102, 853. 49			
Surveying within land grants (reimbursable)	8, 225. 93			
Repayments for lands erroneously sold	34, 554. 88			
Colleges for agriculture and the mechanic arts	2, 550, 000. 00			
Civilization of the Sioux	103, 846. 95			
Interest on Indian trust funds	1, 329, 740. 57			
Payment to Crow Indians for lands, act June 4, 1920	17, 083. 70			
Indian Service supply fund	59, 701. 01			

[1] The details of receipts on account of special and trust funds are shown on pp. 16 to 19.

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*]

	Specific and indefinite permanent annual appropriations	Special funds	Trust funds	Total
DEPARTMENT OF THE INTERIOR—continued				
Deposits by individuals for surveying public lands		$28,638.51		
The Oregon and California land-grant fund		240.05		
Payments to States from receipts under mineral leasing act		3,172,282.53		
Payment to Oklahoma from royalties oil and gas, south half Red River		303,004.79		
5 and 3 per cent funds of the new proceeds of sales of public lands in the States		13,041.79		
Reclamation fund		8,259,629.32		
Yuma auxiliary irrigation project, Arizona		*29,063.81*		
National Park Service, donations		372.23		
Mesa Verde National Park, Colo., donations		47.16		
Protection and improvement of Hot Springs, Ark		190.96		
Public schools, Alaska fund		40,270.35		
Annette Islands Reserve, Alaska, fund from leases		4,619.58		
Maintenance, construction charges, etc., irrigation systems, Indian Service (for appropriations, see p. 175)		83,901.34		
Completing surveys within railroad land grants			$6,336.26	
Outstanding liabilities, lands			472.81	
Unearned moneys, lands			737.70	
Civil-service retirement and disability fund			1,308,757.69	
Personal funds of patients, St. Elizabeths Hospital			209,839.25	
Pension money, St. Elizabeths Hospital			19,630.41	
Indian moneys, proceeds of labor			2,718,115.38	
Proceeds of oil and gas leases, royalties, etc., Osage Reservation, Okla			17,844,477.13	
Miscellaneous trust funds of Indian tribes			2,308,174.84	
	$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 propery at Picron		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	*3,071,781.24*			
Naval supply account fund (transfer to War Department, act May 21, 1920)	30,625.59			
Naval working fund	2,840,120.79			
Navy fines and forfeitures		273,403.44		
Ordnance material, proceeds of sales (Navy) (transfer to War Department, act May 21, 1920)		9,935.66		
Clothing and small stores fund		2,544,845.49		
Ship's stores profits, Navy		301,917.90		
Naval hospital fund		2,275,723.81		
Pay of the Navy, deposit fund			19,573.90	
Navy allotments (transfer to Veterans' Bureau, act Oct. 6, 1917)			*11,309.54*	
Marine Corps allotments (transfer to Veterans' Bureau, act Oct. 6, 1917)			*1,858.33*	
Pay of the Marine Corps, deposit fund			110,206.67	
Prize money to captors, Spanish War			30.49	
	44,587.67	5,405,826.30	116,643.19	5,477,881.82
POST OFFICE DEPARTMENT				
Deficiency in the postal revenues	27,263,191.12			27,263,191.12

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*]

	Specific and indefinite permanent annual appropriations	Special funds	Trust funds	Total
DEPARTMENT OF STATE				
Pay of Foreign Service officers for services to American vessels and seamen	$13, 314. 45			
Refunding moneys erroneously received and covered into the Treasury	4. 00			
Salaries and expenses, United States Court for China	561. 88			
Refunding passport fees	54. 00			
German Government's moiety, expenses, Mixed Claims Commission		$8, 410. 85		
Austrian Government's moiety, expenses, Tripartite Claims Commission		3, 869. 88		
Hungarian Government's moiety, expenses, Tripartite Claims Commission		3, 787. 84		
Pan American Union quotas		249, 682. 24		
Miscellaneous trust funds			$5, 956. 52	
Foreign Service retirement and disability fund			161, 642. 12	
	13, 934. 33	265, 750. 81	167, 598. 64	$447, 283. 78
TREASURY DEPARTMENT				
Recoinage of silver coins	231, 129. 24			
Expense of loans, act Sept. 24, 1917, as amended	*29, 474. 70*			
Expense of loans, act Sept. 24, 1917, as amended and extended	446, 904. 76			
Preparation, custody, and delivery of farm loan bonds (reimbursable)	31, 273. 85			
Preparation, custody, and delivery of Federal intermediate credit banks securities (reimbursable)	*199. 57*			
Preparation and issue of Federal reserve notes (reimbursable)	*171, 601. 73*			
Debentures or drawbacks, bounties, or allowances (customs)	12, 496, 882. 03			
Refund of excessive duties (customs)	7, 780, 598. 52			
Refunding moneys erroneously received and covered into the Treasury (customs)	*8. 00*			
Refunding penalties or charges erroneously exacted (customs)	4, 300. 00			
Refunding proceeds of unclaimed merchandise (customs)	3, 541. 15			
Refunding to national banking associations, excess duty	4, 901. 17			
Contingent expenses, national currency (reimbursable)	164, 654. 74			
Allowance or drawback (internal revenue)	532, 228. 11			
Redemption of stamps (internal revenue)	883, 065. 86			
Refunding moneys erroneously received and covered into the Treasury (internal revenue)	410. 79			
Repayment of taxes erroneously collected under act of June 13, 1898	8, 453. 68			
To promote the education of the blind (interest)	10, 000. 00			
Subscriptions to capital stock, Federal intermediate credit banks	1, 000, 000. 00			
Charges on silver dollar bullion sold		25. 75		
Gold coin seized from Francisco Murietta		460. 00		
Salaries, Federal Farm Loan Board		451, 158. 33		
Salaries and expenses, reviewing appraisers, Federal Farm Loan Board		2, 899. 90		
Expenses of additional personnel, Federal Farm Loan Board, under section 206 (a), agricultural credits act of 1923		1, 152. 63		
Miscellaneous expenses, Federal Farm Loan Board		110, 959. 44		
Salaries and expenses, national-bank examiners		2, 289, 282. 13		
Philippine special fund (customs)		6, 927. 65		
Additional income tax on railroads in Alaska (internal revenue)		15, 784. 13		
Philippine special fund (internal revenue)		694, 559. 33		
Building or purchase of such vessels as may be required for the Coast Guard, proceeds of sales		9, 756. 40		
Rebuilding and improving Coast Guard stations, proceeds of sales		*3, 482. 73*		
Cleveland, Ohio, marine hospital (new)		91, 991. 82		
Coast Guard allotments (transfer to Veterans' Bureau, act Oct. 6, 1917)			*45. 00*	
Securities trust fund			71, 162. 75	
Outstanding liabilities			*262, 454. 78*	
	24, 397, 059. 90	3, 671, 474. 78	*191, 337. 03*	27, 877, 197. 65

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*]

	Specific and indefinite permanent annual appropriations	Special funds	Trust funds	Total
WAR DEPARTMENT				
Claims of officers and men of the Army for destruction of private property	$394.08			
Extra pay, Regular Army, War with Spain	92.40			
Extra pay to volunteers, War with Spain	994.99			
Refunding moneys erroneously received and covered into the Treasury	5.40			
Replacing Army transportation	16,614.50			
Replacing regular supplies of the Army	157,250.53			
Replacing water and sewers at military posts	7,408.58			
Replacing medical supplies	10,763.22			
Replacing clothing and equipage	*947,381.31*			
Replacing Signal Corps supplies and equipment	*135,134.05*			
Replacing Engineer equipment of troops	*10,025.64*			
Replacing Engineer operations in the field	*217.56*			
Replacing ordnance and ordnance stores	*223,912.42*			
Arming and equipping the militia	*24.94*			
Examinations and surveys at South Pass, Mississippi River	10,572.22			
Gauging the waters of Mississippi River and its tributaries	9,450.00			
Maintenance of channel, South Pass, Mississippi River	106,623.78			
Operating snag and dredge boats on upper Mississippi, Illinois, and Minnesota Rivers	14,530.58			
Operating snag boats on the Ohio River	46,162.01			
Operating and care of canals and other works of navigation	5,720,952.70			
Permanent International Commission of Congresses of Navigation	3,315.10			
Removing obstructions in Mississippi, Atchafalaya, and Old Rivers	83,709.15			
Removing sunken vessels or craft obstructing or endangering navigation	228,506.58			
Judgments in admiralty suits under act of Mar. 9, 1920 (War)	7,047.98			
Soldiers' Home interest account	110,426.07			
Construction of barracks and quarters, etc., Second Corps Area (act Feb. 12, 1925)		$220,101.47		
Restoration of Fort McHenry, Md		22,077.59		
Preservation, birthplace of Abraham Lincoln		2,253.15		
Ordnance material, proceeds of sales (War)		9,217.66		
Protective works and measures, Lake of the Woods and Rainy River, Minn		198.50		
Wagon roads, bridges, and trails, Alaska fund		190,346.62		
Funds contributed for improvement of roads, bridges, and trails, Alaska		99,642.07		
Funds advanced for improvement of river and harbor work, act Mar. 3, 1925 (for appropriation accounts see pp. 303, 307):				
Rivers		*34,326.69*		
Harbors		1,028,092.04		
Funds contributed for improvement of river and harbor work (for appropriation accounts see pp. 303, 307):				
Rivers		2,703,227.65		
Harbors		82,263.54		
Pay of the Army deposit fund			$1,566,018.51	
Soldiers' Home permanent fund			767,875.56	
Army allotments (transfer to Veterans' Bureau, act Oct. 6, 1917)			*105,249.95*	
Estates of deceased soldiers, United States Army			18,813.48	
	5,218,123.95	4,323,093.60	2,247,457.60	$11,788,675.15
DISTRICT OF COLUMBIA				
Extensions, etc., of streets and avenues	114,817.72			
Refunding taxes	44,793.70			
Escheated estates relief fund		6,625.71		
Industrial Home School fund		1,846.27		
Gasoline tax road and street improvements		1,069,460.64		
Payments to tenants excess rentals recovered by Rent Commission, District of Columbia		2,839.77		
Purchase and maintenance of traffic lights		2,425.59		
Washington Aqueduct		202,095.91		
Water Department		1,104,513.00		
Refunding water rents, etc		3,131.01		
Site, high service reservoir		78.15		
Miscellaneous trust fund deposits			1,015,456.99	
Outstanding liabilities			*446.86*	

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*]

	Specific and indefinite permanent annual appropriations	Special funds	Trust funds	Total
DISTRICT OF COLUMBIA—continued				
Permit fund			$55, 449. 01	
Surplus fund			17. 00	
Teachers' retirement fund deductions			338, 148. 02	
Washington redemption fund			645, 105. 23	
	$159, 611. 42	$2, 393, 016. 05	2, 053, 729. 39	$4, 606, 356. 86
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

RECAPITUALTION OF EXPENDITURES MADE FROM THE ANNUAL AND INDEFINITE APPROPRIATIONS FOR "INCREASE OF COMPENSATION" DURING THE FISCAL YEAR 1927

[On basis of checks issued]

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

	Annual for fiscal years—		Indefinite for fiscal years—					Certified claims	Total for fiscal year 1927
	1924	1923	1922	1921	1920	1919	1918		
INCREASE OF COMPENSATION									
United States Veterans' Bureau			*$93.33*	*$0.34*	*$3.00*				*$96.67*
Department of Agriculture	*$20.67*	*$4.33*						$14.00	*11.00*
Department of Commerce	*84.67*		*3.34*			*$20.00*			*108.01*
Department of the Interior	*.67*	*5.33*			*1.00*				*7.00*
Department of Justice	16.50							18.17	34.67
Department of Labor					*33.60*				*33.60*
Naval Establishment					120.00		$1.12		121.12
Treasury Department	*38.88*		93.33	*4.65*	*20.00*			76.93	106.73
War Department		*30.05*			*9.27*		*4.00*	8.86	*34.46*
War Department proper								97.66	97.66
Military Establishment			*1.34*	*17.42*				20,173.74	20,154.98
District of Columbia [1]	*4.67*								*4.67*
Total, Increase of Compensation	*133.06*	*39.71*	*4.68*	*22.41*	53.13	*20.00*	*2.88*	20,389.36	20,219.75

[1] Payable 60 per cent from the revenues of the District of Columbia.

RECAPITUALTION OF EXPENDITURES MADE FROM THE APPROPRIATIONS FOR "PRINTING AND BINDING" DURING THE FISCAL YEAR 1927

[On basis of checks issued]

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

	1927	1926	1925	1924	Certified claims	Total for fiscal year 1927
PRINTING AND BINDING						
Library of Congress	$267,839.28	$59,622.92				$327,462.20
Government Printing Office (public printing and binding)	802,852.24	822,986.30	$8,419.76		$1,200.00	1,635,458.30
Executive Office	2,080.87	142.85				2,223.72
Advisory Committee for Aeronautics	5,629.12	8,072.24	3.10			13,704.46
Alien Property Custodian	527.77	167.71				695.48
Board of Tax Appeals	12,743.06	2,915.09				15,658.15
Bureau of Efficiency	153.30	50.20				203.50
Civil Service Commission	46,623.09	12,809.35	18.60			59,451.04
Commission of Fine Arts	292.18	1,430.73				1,722.91
U. S. Employees' Compensation Commission	2,069.44	425.09				2,494.53
Federal Power Commission	487.47	2,395.48				2,882.95
Federal Trade Commission	11,638.15	5,300.90				16,939.05
General Accounting Office	30,741.18	3,573.08				34,314.26
United States Housing Corporation	631.91	297.94				929.85
Interstate Commerce Commission	[1] 170,000.00	19,998.42				189,998.42
Railroad Labor Board		*494.92*				*494.92*
Smithsonian Institution	33,064.60	35,832.83	4,194.30			73,091.73
State, War, and Navy Department Buildings				$273.19		273.19
Office of Public Buildings and Public Parks of the National Capital	1,506.02	967.29				2,473.31
U. S. Shipping Board	4,193.81	2,206.15				6,399.96
U. S. Tariff Commission	7,335.39	[2] 9,271.14				16,606.53
U. S. Veterans' Bureau	110,051.48	16,993.49	139.50			127,184.47
U. S. Geographic Board		361.41				361.41
Department of Agriculture	499,480.54	309,070.95	30,322.62			838,874.11
Department of Commerce	1,201,077.64	[3] 199,790.31	9,619.30			1,410,487.25
Patent Office		407,214.47	5.58			407,220.05
Bureau of Mines		36,218.39	5,066.06			41,284.45
Department of the Interior	133,896.73	[4] 84,546.52	19,675.16			238,118.41
Department of Justice and courts	235,847.03	[5] 82,138.86	4,744.07	317.70		323,047.66
Court of Claims	20,416.87	7,330.96				27,747.83
United States Supreme Court	8,527.45	24,770.12				33,297.57
Department of Labor	117,134.31	95,289.89	456.24			212,880.44
Navy Department	311,367.30	158,016.77	26,181.17			495,565.24
Department of State	94,606.06	58,733.28	3,495.87	*7.20*		156,828.01
Pan American Union	20,000.00					20,000.00
Treasury Department	506,555.38	[6] 177,508.50	901.60			684,965.48
Bureau of the Budget	25,000.00	612.42				25,612.42
War Department	274,957.44	193,821.97	42,526.50		2,982.28	514,288.19
Supreme Court, District of Columbia	4,274.56	485.72				4,760.28
Total	4,963,601.67	2,840,874.82	155,769.43	583.69	4,182.28	7,965,011.89

[1] Includes $10,000 for 1927–28.
[2] Includes $6,808.23 for 1926–27.
[3] Includes $30,000 for 1926–27.
[4] Includes $2,723.64 for 1926–27.
[5] Includes $53,156.06 for 1926–27.
[6] Exclusive of $14,216.47 excess repayments 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[1]

[On check-issued basis]

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

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

Expended by—	For Agriculture	For Commerce	For Interior	For Navy	For State	For Treasury
Department of Agriculture		$65. 05	$99, 158. 96	$23, 700. 00		
Department of Commerce	$190. 93		1, 256. 19	103, 542. 84	$2, 057. 24	$12, 900. 27
Department of the Interior		5, 402. 40		48, 654. 55	2, 177. 42	
Navy Department			6, 965. 00			31, 989. 55
Department of State	579. 00					
Treasury Department						
War Department	336. 31	316. 00	23, 101. 91	1,256,265.72	47, 647. 60	15, 532. 34
Veterans' Bureau				*13, 167. 87*		*45. 00*
Total	1, 106. 24	5, 783. 45	130, 482. 06	1,418,995.24	51, 882. 26	60, 377. 16

Expended by—	For War	For Veterans' Bureau	For Federal Power Commission	For Advisory Committee for Aeronautics	Total
Department of Agriculture	$687. 43		$171. 13	$2, 500. 00	$126, 282. 57
Department of Commerce	50, 648. 10			33, 180. 03	203, 775. 60
Department of the Interior		$28, 454. 27	269. 93		84, 958. 57
Navy Department	338, 833. 81	5, 483. 93			383, 272. 29
Department of State					579. 00
Treasury Department		236, 998. 17			236, 998. 17
War Department		2, 931, 300. 11			4, 274, 499. 99
Veterans' Bureau	*100, 464. 95*				*113, 677. 82*
Total	289, 704. 39	3, 202, 236. 48	441. 06	35, 680. 03	5, 196, 688. 37

[1] Expenditures from appropriations or funds transferred from one department or establishment to another under the provisions of the fortification act of May 21, 1920, 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 acts authorizing the Veterans' Bureau to allot moneys 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.

STATEMENT OF DISTRICT OF COLUMBIA ACCOUNT

[ACT OF JUNE 29, 1922—42 STAT. 669]

BALANCE DUE THE DISTRICT OF COLUMBIA, JUNE 30, 1926			
Warrant balance, June 30, 1926 (sec. 305 R. S.)			$10, 878, 204. 65
Disbursing officers' balances, June 30, 1926 (p. 335)		$2, 674, 599. 92	
Less United States share (p. 335)		47, 916. 83	
			2, 626, 683. 09
Cash balance June 30, 1926 (on basis of checks issued)			13, 504, 887. 74
RECEIPTS, FISCAL YEAR 1927			
Receipts, fiscal year 1927 (p. 64)		30, 658, 055. 16	
Less United States share (p. 64)		146, 500. 42	
			30, 511, 554. 74
Total available during fiscal year 1927			44, 016, 442. 48
EXPENDITURES, FISCAL YEAR 1927			
Expenditures, fiscal year 1927 (p. 335):			
Warrant basis (sec. 305 R. S.)	$37, 756, 972. 42		
Less United States share (lump sum appropriation $9,000,000, under act of Mar. 2, 1927, less credits $5,999.16)	8, 994, 000. 84		
		28, 762, 971. 58	
Add disbursing officers' balances, June 30, 1926 (as above)	2, 674, 599. 92		
Less United States share	47, 916. 83		
		2, 626, 683. 09	
		31, 389, 654. 67	
Deduct disbursing officers' balances, June 30, 1927	2, 433, 866. 02		
Less United States share	11, 787. 95		
		2, 422, 078. 07	
Cash basis (checks issued)		28, 967, 576. 60	
Amount transferred to civil service retirement and disability fund under appropriations for 1926 and prior fiscal years (net)	3, 442. 89		
Add United States share of $2.10 retirement fund refund	. 84		
		3, 443. 73	
Total expenditures chargeable against the District of Columbia during 1927			28, 971, 020. 33
BALANCE DUE THE DISTRICT OF COLUMBIA, JUNE 30, 1927			
Warrant balance, June 30, 1927 (sec. 305 R. S.)		12, 623, 344. 08	
Disbursing officers' balances, June 30, 1927 (p. 335)	2, 433, 866. 02		
Less United States share (p. 335)	11, 787. 95		
		2, 422, 078. 07	
Cash balance, June 30, 1927 (on basis of checks issued)			15, 045, 422. 15

RECAPITULATION OF TRUST FUND PRINCIPAL AND INTEREST ACCOUNTS FOR 1927

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

Summary	Details on pages	Principal of trust funds								Interest on trust funds							
		Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927		Funds available in 1927			Expenditures in 1927		Amount carried to surplus fund	Balances June 30, 1927	
		Balances June 30, 1926		Credits	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers	Balances June 30, 1926		Credits	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers							On books of Treasury	To credit of disbursing officers						
Library of Congress, interest-bearing principal	74, 75	$20,000.00		$15,150.00				$35,150.00		$1,646.14	$570.92	$8,774.70	$1,929.08	$27.52		$8,491.76	$2,472.48
Smithsonian Institution, interest-bearing principal	87	1,000,000.00						1,000,000.00			12,378.19	60,000.00	60,000.00	51,932.26			20,445.93
U. S. Veterans' Bureau, interest-bearing principal	95	568,257.82	$1,464,870.98	65,846,078.40	[1]$65,534,309.67	$65,007,600.43		[2] 880,026.55	$1,991,580.22			[3]					
Department of the Interior:																	
Civil—																	
Interest-bearing principal	135	1,443,769.75	73,561.81	26,835.09	[4]1,431,760.25	1,308,757.69		[5] 38,844.59	196,564.37			[6]					
Noninterest-bearing principal	133, 144	915,195.32	7,158.27	239,742.28	245,131.01	237,016.43		909,806.59	15,272.85								
Indians—																	
Interest-bearing principal	151–154	17,352,518.00	1,053,739.17	1,166,082.03	1,669,020.06	1,899,502.97		16,849,579.97	823,256.26	1,381,762.88	35,031.13	753,262.17	1,336,157.72	1,329,740.57	$1.53	$798,865.80	41,448.28
Noninterest-bearing principal	154–157	6,396,517.91	287,025.47	22,817,181.30	20,950,427.11	20,971,264.38	$6,181.92	8,257,090.18	266,188.20								
Department of Labor, noninterest-bearing principal	192	502.27						502.27									
Navy Department:																	
Interest-bearing principal	204, 211, 213	15,348,139.48		214,790.36	129,780.57	129,780.57		15,433,149.27		[7] 10,405.99		[8]				10,405.99	
Noninterest-bearing principal [9]	204, 211, 213	522,214.60	11,079.30	2,092.00	*18,856.35*	*18,137.38*		538,162.95	10,360.33								
Department of State:																	
Interest-bearing principal [9]	227	1,434.60	[10] 293.23	160,590.38	[11] 161,267.50	161,642.12		[12] 757.48	[10] 667.85			[13]					
Noninterest-bearing principal	227–231	395,092.53		4,044.76	5,956.52	5,956.52		393,180.77									
Treasury Department:																	
Interest-bearing principal	265	250,000.00						250,000.00				10,000.00	10,000.00	10,000.00			
Noninterest-bearing principal [14]	236, 244, 265	6,471,960.36	1,000.00		*191,337.03*	*191,337.03*	1,690.52	6,661,606.87	1,000.00								
War Department:																	
Interest-bearing principal	271, 314	5,503,659.93	118,617.63	1,545,042.73	2,294,721.77	2,333,894.07		4,753,980.89	79,445.33	28,583.77		108,747.02	110,426.07	110,426.07		26,904.72	
Noninterest-bearing principal [15]	271, 315	19,485,340.70	22,870.22	62,176.94	*90,827.57*	*86,436.47*	18,112.52	19,619,732.69	18,979.12								
District of Columbia:																	
Interest-bearing principal	335	29,142.31	3,148.50	341,400.24	[16] 337,041.12	338,148.02		[17] 33,501.43	2,041.60			[18]					
Noninterest-bearing principal	334	440,005.11	58,700.93	1,737,214.08	1,793,882.70	1,715,581.37		383,336.49	132,002.26								
Total		76,143,750.69	3,096,479.05	94,178,420.59	94,257,777.33	93,818,233.69	25,984.96	76,038,408.99	3,536,022.69	1,422,398.78	47,980.24	940,783.89	1,518,512.87	1,502,126.42	1.53	844,668.27	64,366.69

[1] Includes $50,234,479.04 paid by warrants on account of investments of trust funds.
[2] Exclusive of $230,484,866.70 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 $68,295,050.00 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 42, p. 203.
[8] See note 43, p. 203.
[9] Includes allotments of Navy and Marine Corps pay under war risk insurance act.
[10] Debit balance.
[11] Includes $87,267.50 paid by warrants on account of investments of trust funds.
[12] Exclusive of $267,950.00 face amount of bonds held on June 30, 1927, by the Secretary of the Treasury for account of "Foreign service retirement and disability fund."
[13] Interest on "Foreign service retirement and disability fund" is credited to principal.
[14] Includes allotments of Coast Guard pay under war risk insurance act.
[15] Includes allotments of Army pay under war risk insurance act.
[16] Includes $285,450.00 paid by warrants on account of investments of trust funds.
[17] Exclusive of $1,714,490.00 face amount of bonds held on June 30, 1927, by the Secretary of the Treasury for account of "Teachers' retirement fund, deductions, District of Columbia."
[18] Interest on "Teachers' retirement fund, deductions, District of Columbia," is credited to principal.

STATEMENT OF THE PUBLIC DEBT

Loans	Outstanding June 30, 1926	Receipts (issues)	Expenditures (retirements)	Outstanding June 30, 1927
INTEREST-BEARING DEBT				
Bonds:				
Consols of 1930 (2 per cent)	$599,724,050.00			$599,724,050.00
Panama Canal loan of 1906 (2 per cent)	48,954,180.00			48,954,180.00
Panama Canal loan of 1908 (2 per cent)	25,947,400.00			25,947,400.00
Panama Canal loan of 1911 (3 per cent)	49,800,000.00			49,800,000.00
Three per cent conversion bonds (3 per cent)	28,894,500.00			28,894,500.00
Postal savings bonds, consolidated series (2½ per cent)	12,540,040.00	$689,620.00		13,229,660.00
Liberty loan bonds—				
First Liberty loan (3½ per cent)	1,397,689,100.00		$2,100.00	1,397,687,000.00
First Liberty loan (convertible 4 per cent)	5,156,800.00		[1] 1,100.00	5,155,700.00
First Liberty loan (convertible 4¼ per cent)	532,874,250.00		[2] 50,900.00	532,823,350.00
First Liberty loan (second convertible 4¼ per cent)	3,492,150.00			3,492,150.00
Second Liberty loan (4 per cent)	20,849,700.00		[3] 2,526,400.00	18,323,300.00
Second Liberty loan (convertible 4¼ per cent)	3,083,678,100.00		[4] 1,795,621,650.00	1,288,056,450.00
Third Liberty loan (4¼ per cent)	2,488,272,450.00		340,607,600.00	2,147,664,850.00
Fourth Liberty loan (4¼ per cent)	6,324,471,950.00		27,565,500.00	6,296,906,450.00
Treasury bonds—				
Bonds of 1947–1952 (4¼ per cent)	763,948,300.00		1,628,000.00	762,320,300.00
Bonds of 1944–1954 (4 per cent)	1,047,087,500.00		4,686,000.00	1,042,401,500.00
Bonds of 1946–1956 (3¾ per cent)	494,898,100.00		3,686,000.00	491,212,100.00
Bonds of 1943–1947 (3⅜ per cent)		467,801,650.00		467,801,650.00
Treasury notes:				
Series B–1926 (4¼ per cent)	414,922,300.00		414,616,800.00	305,500.00
Series A–1927 (4½ per cent)	355,779,900.00			355,779,900.00
Series B–1927 (4¾ per cent)	668,201,400.00		661,445,500.00	6,755,900.00
Series A–1930–1932 (3½ per cent)		1,360,456,450.00	39,541,800.00	1,320,914,650.00
Adjusted service—				
Series A–1930 (4 per cent)	50,000,000.00			50,000,000.00
Series A–1931 (4 per cent)	53,500,000.00			53,500,000.00
Series B–1931 (4 per cent)	70,000,000.00			70,000,000.00
Series A–1932 (4 per cent)		123,400,000.00		123,400,000.00
Civil service retirement fund—				
Series 1931 (4 per cent)		31,200,000.00		31,200,000.00
Series 1932 (4 per cent)		14,400,000.00		14,400,000.00
Certificates of indebtedness:				
Series T. D. 1926 (3¾ per cent)	452,879,000.00		452,795,500.00	83,500.00
Series T. S. 1927 (3¼ per cent)		229,269,500.00		229,269,500.00
Series T. S. 2–1927 (3⅛ per cent)		169,888,000.00	19,270,000.00	150,618,000.00
Series T. M. 1928 (3¼ per cent)		314,408,000.00	8,200,000.00	306,208,000.00
Adjusted service—				
Series 1926–1927 (4 per cent)	30,400,000.00		30,400,000.00	
Series 1927–1928 (4 per cent)		23,800,000.00	7,800,000.00	16,000,000.00
Civil service retirement series (4 per cent)		13,700,000.00	13,700,000.00	
Treasury war savings certificates:				
Series 1920		[5] 418.00	[6] 418.00	
Series 1921, issue Dec. 15, 1921	1,825,235.55	124,192.90	1,892,553.45	56,875.00
Series 1922, issue Dec. 15, 1921	95,584,471.10	5,627,573.90	50,333,993.15	50,878,051.85
Series 1922, issue Sept. 30, 1922	14,558,780.95	378,030.70	551,027.15	14,385,784.50
Series 1923, issue Sept. 30, 1922	129,448,084.95	3,384,072.10	5,443,898.30	127,388,258.75
Series 1923, issue Dec. 1, 1923	23,509,779.60	838,525.00	1,151,362.10	23,196,942.50
Series 1924, issue Dec. 1, 1923	94,883,337.90	3,213,880.35	4,686,929.90	93,910,288.35
Total interest-bearing debt	19,383,770,860.05	2,762,579,076.95	3,888,204,196.05	18,258,145,740.95

[1] Includes $100 conversions.
[2] Excludes $100 conversions.
[3] Includes $1,050 conversions.
[4] Excludes $1,050 conversions.
[5] Debit; adjustment, deduct.
[6] Credit adjustment, deduct.

Statement of the public debt—Continued

Loans	Outstanding June 30, 1926	Receipts (issues)	Expenditures (retirements)	Outstanding June 30, 1927
MATURED DEBT ON WHICH INTEREST HAS CEASED				
Old debt matured; issued prior to Apr. 1, 1917:				
Old debt—				
6 per cent stock of 1790	$27,869.77			$27,869.77
Deferred stock of 1790	13,934.90			13,934.90
3 per cent stock of 1790	13,953.13			13,953.13
Navy 6 per cent stock	100.00			100.00
8 per cent loan of 1800	500.00			500.00
16 million loan of 1813	46.39			46.39
10 million loan of 1814	288.98			288.98
Mississippi stock	846.78			846.78
7 per cent stock of 1815	32.52			32.52
Treasury notes of 1815	67.53			67.53
Treasury notes prior to 1846	82,415.35			82,415.35
Treasury notes of 1846	5,900.00			5,900.00
Treasury notes of 1847	950.00			950.00
Treasury notes of 1857	700.00			700.00
Bounty land scrip	2,900.00			2,900.00
Mexican indemnity	1,104.91			1,104.91
	151,610.26			151,610.26
Certificates of indebtedness (6 per cent)	3,000.00			3,000.00
Compound interest notes	157,170.00		$50.00	157,120.00
Consols of 1865 (6 per cent)	55,350.00			55,350.00
Consols of 1867 (6 per cent)	84,050.00			84,050.00
Consols of 1868 (6 per cent)	3,800.00			3,800.00
Five-twenties of 1862 (6 per cent)	105,250.00			105,250.00
Five-twenties of 1864 (6 per cent)	13,950.00			13,950.00
Five-twenties of 1865 (6 per cent)	19,750.00			19,750.00
Funded loan of 1881 (5 per cent)	22,400.00			22,400.00
Funded loan of 1881, converted (3½ per cent)	50.00			50.00
Funded loan of 1891 (4½ per cent)	18,800.00			18,800.00
Funded loan of 1891, converted (2 per cent)	1,000.00			1,000.00
Funded loan of 1907 (4 per cent)	358,250.00		2,900.00	355,350.00
Loan of 1847 (6 per cent)	950.00			950.00
Loan of 1858 (5 per cent)	2,000.00			2,000.00
Loan of February, 1861 (1881's) (6 per cent)	5,000.00			5,000.00
Loan of July and August, 1861 (6 per cent)	15,050.00			15,050.00
Loan of July and August, 1861, converted (3½ per cent)	600.00			600.00
Loan of 1863 (6 per cent)	3,100.00			3,100.00
Loan of 1863, converted (3½ per cent)	100.00			100.00
Loan of July 12, 1882 (3 per cent)	200.00			200.00
Loan of 1904 (5 per cent)	13,050.00			13,050.00
Loan of 1908–1918 (3 per cent)	239,740.00		13,800.00	225,940.00
Loan of 1925 (4 per cent)	805,600.00		196,100.00	609,500.00
1-year notes of 1863 (5 per cent)	30,060.00		10.00	30,050.00
Oregon war debt (6 per cent)	2,250.00			2,250.00
Refunding certificates (4 per cent)	9,470.00		380.00	9,090.00
Seven-thirties of 1861 (7.3 per cent)	9,300.00			9,300.00
Seven-thirties of 1864–65 (7.3 per cent)	119,400.00			119,400.00
Temporary loan (4, 5, 6 per cent)	2,850.00			2,850.00
Ten-forties of 1864 (5 per cent)	18,350.00			18,350.00
Texas indemnity stock (5 per cent)	19,000.00			19,000.00
3 per cent certificates (3 per cent)	5,000.00			5,000.00
Treasury notes of 1861 (6 per cent)	2,300.00			2,300.00
2-year notes of 1863	26,700.00			26,700.00
Total old debt	2,324,500.26		213,240.00	2,111,260.26
Certificates of indebtedness, at various interest rates, matured:				
Certificates of indebtedness, T. S. 1925 (2¾ per cent)	2,500.00		1,500.00	1,000.00
Certificates of indebtedness, T. D. 1925 (3 per cent)	24,500.00		17,500.00	7,000.00
Certificates of indebtedness, T. J. 1926 (3 per cent)	634,000.00		629,000.00	5,000.00
Certificates of indebtedness, T. J. 2–1926 (3¼ per cent)	1,001,000.00		958,000.00	43,000.00
Certificates of indebtedness, T. J. 1927 (3½ per cent)		$378,669,500.00	377,390,500.00	1,279,000.00
Certificates of indebtedness (various) (3¾ per cent)	4,000.00		1,500.00	2,500.00
Certificates of indebtedness (various) (4 per cent)	41,500.00		19,000.00	22,500.00

Statement of the public debt—Continued

Loans	Outstanding June 30, 1926	Receipts (issues)	Expenditures (retirements)	Outstanding June 30, 1927
MATURED DEBT ON WHICH INTEREST HAS CEASED—continued				
Certificates of indebtedness, at various interest rates, matured—Continued.				
Certificates of indebtedness (various) (4¼ per cent)	$25,000.00		$20,000.00	$5,000.00
Certificates of indebtedness (various) (4½ per cent)	79,500.00		31,000.00	48,500.00
Certificates of indebtedness (various) (4¾ per cent)	2,500.00			2,500.00
Certificates of indebtedness (various) (5¼ per cent)	19,000.00		10,000.00	9,000.00
Certificates of indebtedness (various) (5½ per cent)	22,000.00		3,500.00	18,500.00
Certificates of indebtedness (various) (5¾ per cent)	18,500.00		6,000.00	12,500.00
Certificates of indebtedness (various) (6 per cent)	16,000.00		1,000.00	15,000.00
Total certificates of indebtedness	1,890,000.00	$378,669,500.00	379,088,500.00	1,471,000.00
Treasury notes, at various interest rates, matured:				
B–1925 (4⅜ per cent)	586,300.00		412,400.00	173,900.00
C–1925 (4½ per cent)	597,000.00		413,300.00	183,700.00
A–1925 (4¾ per cent)	232,500.00		153,900.00	78,600.00
A–1926 (4¾ per cent)	2,857,300.00		2,699,800.00	157,500.00
B–1924 (5½ per cent)	237,100.00		161,100.00	76,000.00
A–1924 (5¾ per cent)	141,000.00		67,300.00	73,700.00
Total Treasury notes	4,651,200.00		3,907,800.00	743,400.00
Victory notes (3¾ and 4¾ per cent)	4,462,100.00		1,282,300.00	3,179,800.00
Total outstanding matured debt on which interest has ceased	13,327,800.26	378,669,500.00	384,491,840.00	7,505,460.26
DEBT BEARING NO INTEREST				
United States notes	346,681,016.00			346,681,016.00
Less gold reserve	[5] 154,188,886.20		1,231,834.78	[5] 155,420,720.98
Old demand notes	53,012.50			53,012.50
National bank notes and Federal reserve bank notes	47,837,812.00	27,828,137.50	28,060,775.00	47,605,174.50
Fractional currency	1,994,201.66		817.94	1,993,383.72
Thrift and Treasury savings stamps, unclassified sales, etc	3,707,263.42	6,428.48	102,492.75	3,611,199.15
Total outstanding debt bearing no interest, less gold reserve	246,084,419.38	27,834,565.98	29,395,920.47	244,523,064.89
Total gross debt	19,643,183,079.69	3,169,083,142.83	4,302,000,000.00	18,510,174,266.10
Special certificates of indebtedness issued and retired in same fiscal year		2,016,000,000.00	2,016,000,000.00	
		5,185,083,142.93	6,318,091,956.52	

[5] 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

Issues	Amount	Redemptions	Amount
Gold certificates issued	$603,420,000	Gold certificates redeemed	$669,315,350
Silver certificates issued	522,248,000	Silver certificates redeemed	510,182,300
Decrease	53,861,650	Treasury notes of 1890 redeemed	32,000
Total	1,179,529,650	Total	1,179,529,650

CONDITION OF CIVIL SERVICE RETIREMENT AND DISABILITY FUND AS OF JUNE 30, 1927

Credits:		
On account of deductions from basic compensation of employees and service credit payments from Aug. 1, 1920, to June 30, 1927		$116,274,888.41
On account of interest and profits on investments from Aug. 1, 1920, to June 30, 1927		10,162,899.31
		126,437,787.72
Deduct:		
Warrants issued (net)	$58,399,489.12	
Less unexpended balance remaining to credit of disbursing officer on June 30, 1927	196,564.37	
		58,202,924.75
Total		68,234,862.97
Assets as of June 30, 1927:		
$22,695,050 face amount fourth Liberty loan 4¼ per cent bonds, at principal cost of	$22,399,454.01	
$31,200,000 face amount 4 per cent special Treasury notes, payable June 30, 1931	31,200,000.00	
$14,400,000 face amount 4 per cent special Treasury notes, payable June 30, 1932	14,400,000.00	
$68,295,050		67,999,454.01
Unexpended balance to credit of:		
Disbursing officer (check-book balance)		196,564.37
Fund (Division of Bookkeeping and Warrants)		38,844.59
Total		68,234,862.97

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

[Acts May 22, 1920 (41 Stat. 618), and July 3, 1926 (44 Stat. 910)]

Statement showing transactions under the civil service retirement fund by fiscal years from August 1, 1920, to June 30, 1927

	Fiscal years							Total
	1921	1922	1923	1924	1925	1926	1927	
CREDITS								
On account of 2½ per cent deductions from basic compensation of employees from Aug. 1, 1920, to June 30, 1926, and 3½ per cent deductions for fiscal year 1927, subject to the civil service retirement act under:								
Legislative—								
Architect of the Capitol	(1)	(2)	$3,676.90	$3,382.33	$13,228.50	$13,524.50	$17,570.42	$51,382.65
Botanic Garden	$983.49	$1,122.90	1,063.90	1,014.05	1,217.00	1,700.00	2,295.34	9,396.68
Library of Congress	11,766.58	12,799.00	13,853.30	14,519.88	21,098.20	22,316.95	29,561.87	125,915.78
Government Printing Office	122,149.56	127,529.02	129,000.00	128,912.80	162,312.00	181,843.00	261,968.98	1,113,715.36
Legislative, miscellaneous		143.53						143.53
Executive Office	1,947.00	2,142.00	2,598.00	2,848.53	3,975.46	2,931.17	4,265.76	20,707.92
Independent offices—								
Alien Property Custodian	3,437.50	4,296.01	3,864.31	3,688.61	2,500.00	2,168.64	2,566.00	22,521.07
Arlington Memorial Bridge Commission			30.00	180.02			1,055.13	1,265.15
American Battle Monuments Commission					154.85	169.18	315.45	639.48
Board of Mediation [3]							1,724.10	1,724.10
Board of Tax Appeals						4,349.75	6,558.75	10,908.50
Bureau of Efficiency	2,635.42	2,650.00	3,150.00	3,150.00	3,150.00	3,344.38	4,682.87	22,762.67
Civil Service Commission	8,786.25	6,623.00	11,481.77	19,117.10	18,965.74	25,364.11	28,255.35	118,593.32
Commission of Fine Arts	102.67	113.50	63.00	63.00	85.50	82.50	111.24	621.41
Council of National Defense	297.92							297.92
Committee of Public Information	128.33							128.33
Employees' Compensation Commission	2,519.46	2,748.50	2,798.50	2,618.50	3,090.00	3,031.50	3,708.95	20,515.41
Federal Board for Vocational Education	92,804.31	3,375.00	3,560.50	4,520.92	3,967.19	5,822.34	5,965.85	120,016.11
Federal Fuel Distribution			211.42					211.42
Federal Oil Conservation Board						5.62		5.62
Federal Power Commission	114.58	125.00	125.00	125.00	157.80	162.50	224.58	1,034.46
Federal Trade Commission	7,000.00	7,000.42	9,005.88	14,365.50	3,650.00	9,000.00	14,773.78	64,795.58
General Accounting Office	(4)	40,000.00	69,926.03	73,225.72	85,043.73	80,408.40	111,799.94	460,403.82
Interdepartmental Social Hygiene Board	6,000.00	3,000.00	584.25					9,584.25
Interstate Commerce Commission	72,986.57	103,773.77	79,966.05	85,293.50	96,869.38	113,649.94	152,901.84	705,441.05
National Advisory Committee for Aeronautics	1,397.49	2,591.32	2,781.35	4,108.48	6,384.21	7,218.08	10,301.01	34,781.94
National Sesquicentennial Exhibition Commission							147.03	147.03
Railroad Labor Board	926.00	1,352.00	1,409.04	1,000.00	1,435.00	2,610.50	(5)	8,732.54
Rock Creek and Potomac Parkway Commission	71.03	118.89					(6)	189.92
Smithsonian Institution	1,645.18	1,886.38	1,968.19	2,070.00	2,898.18	2,993.52	22,585.19	92,022.25
National Museum	7,463.75	8,570.08	8,195.15	8,300.00	11,476.88	11,969.75		
Office of Public Buildings and Public Parks of the National Capital						39,975.50	63,670.43	103,645.93
State, War, and Navy Department Buildings	7,480.04	12,106.45	25,097.25	30,176.50	40,485.65			115,345.89
United States Coal Commission			310.80	140.00				450.80
U. S. Geographic Board							87.50	87.50
U. S. Shipping Board	4,569.12	3,918.50	3,251.00	2,859.50	2,909.50	3,206.48	3,727.10	24,441.20

U. S. Tariff Commission	1, 614. 17	1, 829. 00	1, 821. 13	3, 280. 42	3, 999. 81	7, 515. 94	7, 752. 76	27, 813. 23
U. S. Veterans' Bureau	[8]	524, 796. 44	638, 787. 40	1, 014, 207. 47	1, 039, 106. 73	801, 597. 69	988, 672. 34	5, 007, 168. 07
Department of Agriculture	456, 311. 80	460, 926. 23	534, 043. 16	523, 639. 10	602, 894. 03	779, 837. 93	989, 307. 78	4, 346, 960. 03
Department of Commerce	146, 653. 37	113, 996. 81	128, 390. 30	133, 474. 49	213, 733. 20	247, 789. 00	384, 880. 50	1, 368, 917. 67
Department of the Interior—								
Excluding Indian Service	[7] 209, 961. 22	[8] 235, 766. 70	247, 011. 29	244, 015. 96	326, 572. 62	205, 231. 81	[8] 405, 967. 36	[8] 2, 240, 550. 16
Indian Service	60, 433. 60	48, 162. 99	48, 845. 18	54, 936. 75	72, 364. 27	81, 280. 41		
Department of Justice	18, 069. 21	22, 326. 87	24, 738. 34	28, 033. 01	28, 275. 00	44, 685. 84	75, 489. 11	241, 617. 38
Department of Labor	77, 076. 83	73, 075. 38	86, 911. 00	90, 065. 79	133, 246. 40	131, 703. 14	193, 135. 00	785, 213. 54
Navy Department	2, 073, 388. 08	1, 945, 294. 44	1, 333, 962. 38	1, 507, 937. 24	1, 810, 452. 43	1, 783, 606. 36	2, 411, 290. 30	12, 865, 931. 23
Post Office Department	6, 557, 062. 51	7, 971, 363. 03	8, 285, 547. 81	8, 681, 408. 60	10, 268, 477. 47	10, 472, 989. 59	13, 806, 510. 68	66, 043, 359. 69
Department of State	23, 210. 23	23, 312. 70	22, 233. 04	22, 759. 63	28, 250. 40	29, 598. 91	34, 741. 86	184, 106. 77
Treasury Department	[9] 1, 331, 965. 47	1, 404, 305. 62	1, 425, 076. 48	1, 351, 413. 33	1, 801, 765. 03	1, 637, 234. 22	2, 154, 415. 27	11, 106, 175. 42
War Department	1, 124, 918. 71	814, 733. 69	864, 621. 31	935, 332. 92	961, 586. 39	964, 405. 94	1, 653, 387. 22	7, 318, 986. 18
Panama Canal	28, 100. 83	28, 945. 89	28, 400. 00	45, 364. 85	33, 841. 86	37, 653. 73	195, 284. 01	397, 591. 17
District of Columbia	47, 658. 41	54, 732. 91	64, 467. 29	67, 901. 99	95, 450. 57	108, 551. 98	135, 266. 34	574, 029. 49
	12, 513, 636. 69	14, 071, 553. 97	14, 112, 827. 70	15, 109, 451. 49	17, 905, 070. 98	17, 871, 530. 80	24, 186, 924. 99	115, 770, 996. 62
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. 65	459, 334. 64	981, 888. 87	1, 484, 514. 97	1, 860, 548. 01	2, 204, 513. 36	2, 696, 539. 87	9, 747, 800. 37
Profits on investments	1, 683. 85	127, 920. 00			169, 453. 12		116, 041. 97	415, 098. 94
Deductions from Indian tribal funds	7, 957. 41	10, 790. 12	11, 272. 63	10, 979. 85	13, 140. 99	14, 448. 05	3, 789. 81	72, 378. 86
Deductions from Indian reimbursable appropriations			3, 470. 32	4, 640. 61	6, 514. 51	8, 128. 86	691. 14	23, 445. 44
Deductions from salaries payable by Porto Rican treasury	1, 979. 69	2, 154. 06	2, 154. 06	2, 444. 00	3, 132. 00	3, 425. 38		15, 289. 19
Deductions from salaries from revenues of Virgin Islands	270. 05	279. 75	223. 88	246. 00	246. 00	254. 86		1, 520. 54
Deductions from cooperative employees (Agriculture)		41. 25	2, 055. 39	884. 35	2, 309. 88	2, 782. 29	4, 187. 80	12, 260. 96
Deferred deductions from employees			1, 617. 64	3, 247. 60	8, 320. 11	13, 170. 70	7, 132. 73	33, 488. 78
Service credit payments	401. 03	10, 420. 91	40, 098. 79	25, 862. 11	59, 519. 70	54, 021. 59	150, 980. 03	341, 304. 16
Deductions from cooperative employees, Bureau of Mines					126. 66	32. 92		159. 58
Deductions from cooperative employees, Geological Survey						60. 00		60. 00
Deductions from salaries of employees, Insolvent Banks Division, Office of Comptroller of the Currency					362. 06	1, 159. 55	2, 175. 50	3, 697. 11
Deductions from salaries of employees, Federal Reserve Issue and Redemption Division, Office of Comptroller of the Currency					40. 87	163. 50		204. 37
Deductions from cooperative employees, Secret Service Division					82. 80			82. 80
	72, 752. 68	610, 940. 73	1, 042, 781. 58	1, 532, 819. 49	2, 123, 796. 71	2, 302, 161. 06	2, 981, 538. 85	10, 666, 791. 10
Total credits from deductions, receipts, and repayments	12, 586, 389. 37	14, 682, 494. 70	15, 155, 609. 28	16, 642, 270. 98	20, 028, 867. 69	20, 173, 691. 86	27, 168, 463. 84	126, 437, 787. 72
Unexpended balances July 1		1, 486, 389. 37	706, 127. 14	96, 488. 23	85, 423. 55	1, 487, 116. 89	570, 065. 73	
Total	12, 586, 389. 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

[1] $3,042.86 for Superintendent of Capitol Buildings and Grounds, included under Interior Department.
[2] $3,345.50 included under Interior Department.
[3] Formerly Railroad Labor Board.
[4] $72,252.56 for accounting offices included under Treasury Department.
[5] Stated under Board of Mediation.
[6] $181,500.45 for Bureau of War Risk Insurance, included under Treasury Department.
[7] See note 1.
[8] See note 2.
[9] See notes 4 and 6.

Statement showing transactions under the civil service retirement fund by fiscal years from August 1, 1920, to June 30, 1927—Continued

	Fiscal years							Total
	1921	1922	1923	1924	1925	1926	1927	
CHARGES								
Expenditures:								
Annuities	$2,590,568.52	$4,188,258.89	$4,964,001.92	$5,692,443.59	$6,235,830.16	$6,766,601.17	$9,598,285.73	$40,035,989.98
Refunds of employees' contributions	322,964.07	2,163,086.92	2,677,851.58	2,720,010.70	2,542,380.30	3,181,548.44	3,532,419.80	17,140,261.81
Interest on refunds	----------	40,111.12	107,904.39	144,127.42	171,071.86	262,315.88	329,869.02	1,055,399.69
Direct settlements of General Accounting Office, including differences between disbursing officers' balances as at beginning and close of year	186,467.41	[10] 122,953.27	[10] 75,927.18	68,417.33	[10] 67,730.01	64,534.51	115,028.85	167,837.64
	3,100,000.00	6,268,503.66	7,673,830.71	8,624,999.04	8,881,552.31	10,275,000.00	13,575,603.40	58,399,489.12
Investments—principal cost	8,000,000.00	9,190,605.64	8,095,065.11	8,018,551.57	9,697,449.76	10,872,854.96	14,124,926.97	[11]67,999,454.01
Accrued interest on investments (repayable in subsequent year)	----------	3,647.63	----------	9,785.05	57,957.33	845.39	----------	----------
Repayment of accrued interest on investments of previous years	----------	----------	[10] 3,647.63	----------	[10] 9,785.05	[10] 57,957.33	[10] 845.39	----------
Unexpended balances June 30	1,486,389.37	706,127.14	96,488.23	85,423.55	1,487,116.89	570,065.73	38,844.59	38,844.59
Total	12,586,389.37	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

[10] Credits; deduct.

[11] Face amount of investments was $68,295,050 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			
	2½ per cent deductions by appropriation and transfer appropriation warrants for the service of the fiscal year 1926 and prior years		3½ per cent deductions, service credits, etc., credited direct to the fund by repay covering warrants during the fiscal year 1927 [1]	Total by organization units and sources
	From unexpended balances	From appropriations		
Legislative:				
Architect of the Capitol			$17,570.42	$17,570.42
Botanic Garden			2,295.34	2,295.34
Library of Congress			29,561.87	29,561.87
Government Printing Office			261,968.98	261,968.98
Executive Office	$1,140.98		3,124.78	4,265.76
Independent offices:				
Alien Property Custodian	172.59		2,393.41	2,566.00
Arlington Memorial Bridge Commission	458.83		596.30	1,055.13
American Battle Monuments Commission			315.45	315.45
Board of Mediation			1,724.10	1,724.10
Board of Tax Appeals			6,558.75	6,558.75
Bureau of Efficiency	45.69		4,637.18	4,682.87
Civil Service Commission	1,571.81		26,683.54	28,255.35
Commission of Fine Arts			111.24	111.24
Employees Compensation Commission			3,708.95	3,708.95
Federal Board for Vocational Education			5,965.85	5,965.85
Federal Power Commission			224.58	224.58
Federal Trade Commission	1,450.49		13,323.29	14,773.78
General Accounting Office			111,799.94	111,799.94
Interstate Commerce Commission			152,901.84	152,901.84
National Advisory Committee for Aeronautics	266.48		10,034.53	10,301.01
National Sesquicentennial Exhibition Commission			147.03	147.03
Smithsonian Institution and National Museum			22,585.19	22,585.19
Office of Public Buildings and Public Parks of the National Capital			63,670.43	63,670.43
U. S. Geographic Board			87.50	87.50
U. S. Shipping Board			3,727.10	3,727.10
U. S. Tariff Commission			7,752.76	7,752.76
U. S. Veterans' Bureau	18,196.88		970,475.46	988,672.34
Department of Agriculture	137,469.05		851,838.73	989,307.78
Department of Commerce	19,098.67		365,781.83	384,880.50
Department of the Interior including Indian Service	6,422.73		399,544.63	405,967.36
Department of Justice	13,044.55	$15.12	62,429.44	75,489.11
Department of Labor	6.85		193,128.15	193,135.00
Navy Department	223,320.76		2,187,969.54	2,411,290.30
Post Office Department			13,806,510.68	13,806,510.68
Department of State	303.55		34,438.31	34,741.86
Treasury Department	108,652.16		2,045,763.11	2,154,415.27
War Department	335,028.81	26,819.97	1,291,538.44	1,653,387.22
Panama Canal	3,610.25		191,673.76	195,284.01
District of Columbia	3,442.89		131,823.45	135,266.34
	873,704.02	26,835.09	23,286,385.88	24,186,924.99
Miscellaneous repay covering warrants from sources as follows:				
Interest on investments			2,696,539.87	2,696,539.87
Profits on investments			116,041.97	116,041.97
Deductions from Indian tribal funds			3,789.81	3,789.81
Deductions from Indian reimbursable appropriations			691.14	691.14
Deductions from cooperative employees (Agriculture)			4,187.80	4,187.80
Deferred deductions from employees			7,132.73	7,132.73
Service credit payments, etc			150,980.03	150,980.03
Deductions from salaries of employees, Insolvent Banks Division, Office of Comptroller of the Currency			2,175.50	2,175.50
	873,704.02	26,835.09	26,267,924.73	27,168,463.84

[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.

STATEMENT SHOWING AMOUNTS OF 2½ PER CENT DEDUCTIONS ($900,539.11) TRANSFERRED FROM BALANCES ($873,704.02) 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 135

EXECUTIVE OFFICE		
Executive Office:		
Maintenance, Executive Mansion and grounds	1926	$1,140.98
INDEPENDENT OFFICES		
Alien Property Custodian:		
Salaries and expenses, Office of Alien Property Custodian	1926	172.59
Arlington Memorial Bridge Commission:		
Arlington Memorial Bridge	No year	458.83
Bureau of Efficiency:		
Salaries and expenses	1926	45.69
Civil Service Commission:		
Salaries, Civil Service Commission	1926	968.10
Salaries and expenses, Civil Service Commission	1926	254.08
Salaries and expenses, employees' retirement act, Civil Service Commission	1926	349.63
Total, Civil Service Commission		1,571.81
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, 1925	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)	1926	60.79
Medical and hospital services, Veterans' Bureau (transfer to Department of the Interior, St. Elizabeths 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	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	461.57
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	4,356.33
Eradication of European fowl pest and similar diseases in poultry	1925–26	168.22
Bureau of Dairy Industry:		
Salaries, Bureau of Dairying	1926	281.81
General expenses, Bureau of Dairying	1926	944.83
Field station, Woodward, Okla	1926	5.83
Bureau of Plant Industry:		
Salaries	1926	4,632.21
	1925	4.52
General expenses	1926	7,401.17
	1925–26	28.41
	1925	1.67
Forest Service:		
Salaries	1926	8,452.12
General expenses	1926	16,196.53
Insect infestations, Forest Service	1922–1926	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	1,264.67
Bureau of Entomology:		
Salaries	1926	1,549.81
General expenses	1926	7,772.56
General expenses, Bureau of Entomology (transfer to Department of Commerce, Bureau of Standards, act Feb. 27, 1925)	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	1,909.04
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 Alaska game 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	1,556.31
Cooperative construction of rural post roads	No year	2,655.66
Forest roads and trails	No year	11,766.67
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	27.50
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	1,085.60
Classification of cotton, revolving fund	No year	571.93
Operation of Center Market, Washington, D. C.	1926	363.15
Bureau of Home Economics:		
Salaries	1926	128.38
General expenses	1926	534.10

Statement showing amounts of 2½ per cent deductions ($900,539.11) transferred from balances ($873,704.02) 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 135—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	674.85
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	2,342.46
Roads and trails for States, 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 (transfer to Bureau of Standards, act Feb. 27, 1925)	1926	109.00
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	8.00
Clerk hire, shipping service	1926	400.00
Enforcement of navigation laws	1926	188.00
Enforcement of wireless communication laws	1926	1,105.00
Preventing overcrowding of passenger vessels	1926	20.00
Total, Bureau of Navigation		2,257.25
Bureau of Standards:		
Salaries	1926	419.00
Color standardization	1926	18.00
Gauge standardization	1926	50.00
High-temperature investigations	1926	27.00
Industrial research	1926	400.00
Investigation of automotive engines	1926	140.00
Investigation of clay products	1926	52.00
Investigation of fire-resisting properties	1926	75.00
Investigation of mine scales and cars	1926	65.00
Investigation of optical glass	1926	79.00
Investigation of public utility standards	1926	145.00
Investigation of radioactive substances	1926	35.00
Investigation of textiles, etc	1926	70.00
Metallurgical research	1926	70.00
Radio research	1926	80.00
Sound investigation	1926	32.00
Standard materials	1926	25.00
Standardization of equipment	1926	210.00
Standardizing mechanical appliances	1926	$65.00
Sugar standardization	1926–27	20.00
	1926	150.00
Testing machine	1926	100.00
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	.28
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		1,432.19
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
Helium conservation, production and exploitation, Bureau of Mines, act Mar. 4, 1925	1926	3,116.87
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	387.03
Mining investigations in Alaska, Bureau of Mines	1926	23.75
Oil shale investigations	1925–26	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		9,040.22
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	2,844.11
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 2½ per cent deductions ($900,539.11) transferred from balances ($873,704.02) 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 135—Continued

National parks:		
Accounting services, National Park Service	1926	$20.84
Insect infestations, National Park Service (transfer to Department of Agriculture, act May 21, 1920)	1925–26	46.88
Protection of national monuments	1926	3.85
	1925–26	8.74
Crater Lake National Park	1926	30.65
General Grant National Park	1926	15.92
Glacier National Park	1926	145.85
Grand Canyon National Park	1926	109.49
Hot Springs National Park	1926	124.53
Lafayette National Park	1926	25.41
Mount McKinley National Park	1926	7.42
Mount Rainier National Park	1926	64.21
Rocky Mountain National Park	1926	168.74
Sequoia National Park	1926	30.89
Southern Appalachian National Park	1926–27	65.56
Yellowstone National Park	1926	321.52
Yosemite National Park	1926	338.40
Zion National Park	1926	37.00
Total, National Parks		1,565.90
Bureau of Education:		
Investigation of city school administration and education	1926	78.86
Investigation of kindergarten education	1926	105.47
Investigation of rural and industrial education	1926	29.82
Medical relief in Alaska	1925–26	16.31
Total, Bureau of Education		230.46
Beneficiaries:		
St. Elizabeths Hospital	1926	14.39
Alaska Railroad:		
Alaska Railroad fund	No year	102.90
Total, Department of the Interior, civil, including Bureau of Pensions		6,422.73

DEPARTMENT OF JUSTICE

Salaries, etc.:		
Salaries, Department of Justice	1925–26	1,988.45
Detection and prosecution of crimes	1926	2,412.63
Enforcement of antitrust laws, etc	1926	254.07
Investigation and prosecution of war frauds	1926–27	47.76

JUDICIAL

Salaries, Supreme Court	1926	10.00
Salaries, Court of Claims	1926	54.18
Salaries, fees, and expenses of marshals, United States courts	1926	799.60
Salaries and expenses of district attorneys, United States courts	1926	2,313.68
Pay of regular assistant attorneys, United States courts	1926	336.22
Pay of special assistant attorneys, United States courts	1926	779.52
Salaries and expenses of clerks, United States courts	1926	22.96
United States penitentiary, Atlanta, Ga	1926	1,559.99
United States penitentiary, Leavenworth, Kans	1926	1,034.31
United States penitentiary, Leavenworth, Kans., site	No year	59.19
United States penitentiary, Leavenworth, Kans., factory buildings and equipment	1926–27	129.29
United States penitentiary, McNeil Island, Wash	No year	76.94
	1926	925.38
United States Industrial Reformatory, Chillicothe, Ohio	1926	105.57
Federal Industrial Institution for Women	1925–1927	64.47
Support of United States prisoners	1926	70.34
Inspection of prisons and prisoners	1926	15.12
Total, Department of Justice and Judicial		13,059.67

DEPARTMENT OF LABOR

Children's Bureau:		
Administrative expenses, welfare and hygiene of maternity and infancy	No year	$6.85

NAVY DEPARTMENT

Office of the Secretary:		
Contingent Expenses, Navy Department	1926	.80
Experimental and research laboratory	No year	5.26
Naval research laboratory	1926	232.76
Pay, miscellaneous	1926	1,373.00
Total, Office of the Secretary		1,611.82
Office of Judge Advocate General:		
Salaries, Office of Judge Advocate General, United States Navy	1926	13.48
Bureau of Navigation:		
Instruments and supplies	1926	788.27
	1925	102.42
Naval training station—		
California	1926	72.10
Great Lakes	1926	602.76
Hampton Roads, Va	1926	400.84
Rhode Island	1926	152.42
Organizing the Naval Reserve Force	1926	1,530.86
Ocean and lake surveys	1926	72.83
Recreation for enlisted men, Navy	1926	125.15
Transportation	1926	7.18
Contingent and miscellaneous expenses, Hydrographic Office	1926	182.80
Total, Bureau of Navigation		4,037.63
Bureau of Engineering:		
Engineering	1926	26,783.53
	1925–26	459.53
	1924–25	41.37
Engineering (transfer)—		
To Department of Commerce, Bureau of Standards—		
Act Feb. 27, 1925	1926	26.00
Act May 21, 1920	1925	25.00
Engineering, experimental station, Annapolis, Md	1926	548.38
Total, Bureau of Engineering		27,883.81
Bureau of Construction and Repair:		
Construction and repair	1926	35,933.21
Construction and repair (transfer)—		
To Department of Commerce, Bureau of Standards—		
Act Feb. 27, 1925	1926	105.00
Act May 21, 1920	1925	14.00
To War Department (act May 21, 1920)	1926	1,745.58
	1925	3,694.56
Total, Bureau of Construction and Repair		41,492.35
Bureau of Ordnance:		
Experiments	1926	640.52
Ordnance and ordnance stores	1926	11,265.31
	1925	1,690.22
Ordnance and ordnance stores (transfers, act May 21, 1920)—		
To Department of Commerce	1926	175.00
To War Department	1926	2,603.77
	1925	795.96
Torpedoes and appliances	No year	2,307.84
Total, Bureau of Ordnance		19,478.62
Bureau of Supplies and Accounts:		
Fuel and transportation	1926	868.78
Maintenance	1926	14,294.15
Permanent and indefinite—		
Naval supply account fund	No year	23,015.30
Naval working fund	No year	9,174.72
Special fund—Clothing and small stores fund	No year	1,322.90
Total, Bureau of Supplies and Accounts		48,675.85

Statement showing amounts of 2½ per cent deductions ($900,539.11) transferred from balances ($873,704.02) and appropriations ($26,835.02) 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

Bureau of Medicine and Surgery:		
Contingent	1926	$496.20
Medical Department	1926	31.68
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 depots—		
Pearl Harbor, Hawaii	Ne 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
Navy yard—		
Boston, Mass	No year	25.03
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	.56
Portsmouth, N. H	No xear	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 xear	205.87
Naval torpedo station, Keyport, Wash	No year	6.93
Submarine base—		
Key West, Fla	No year	39.24
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
	1925	1,642.77
Aviation, Navy (transfer to Department of Commerce, Bureau of Standards)—		
Act Feb. 27, 1925	1926	1,115.00
Act May 21, 1920	1925	7.00
Aviation, Navy (transfers to Department of Commerce, Bureau of Mines)—		
Act June 5, 1924	1925	832.56
Act May 21, 1920	1925	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		19,347.33
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	6,489.62
	1925	2.38
General expenses, Marine Corps (transfer to War Department, act May 21, 1920)	1926	170.16
	1925	582.43
Total, Marine Corps		7,244.59
Increase of the Navy:		
Increase of the Navy	No year	$18,349.82
Increase of the Navy (transfer to War Department, act May 21, 1920)	No year	4,195.50
Naval emergency fund (transfer to War Department, act Mar. 4, 1915)	No year	118.20
Alterations to naval vessels	No year	2,747.39
Scrapping of naval vessels	No year	785.39
Total, Increase of the Navy		26,196.30
Total, Navy Department		223,320.76
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, 1920)—		
To Department of Commerce, Bureau of Standards	1925	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	21,939.40
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	165.54
Expenses, Division of Venereal 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 2½ per cent deductions ($900,539.11) transferred from balances ($873,704.02) 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 135—Continued

Mints and assay offices—Continued.		
Assay office at Deadwood—		
Salaries and wages	1926	$9. 50
Assay office at Helena—		
Salaries and wages	1926	30. 00
Assay office at New York—		
Salaries and wages	1926	103. 54
Assay office at Salt Lake City—		
Salaries and wages	1926	9. 00
Assay office at Seattle—		
Salaries and wages	1926	39. 92
Total, Mints and Assay Offices		1, 021. 74
UNDER THE SUPERVISING ARCHITECT		
Public buildings:		
Operating force for public buildings	1926	17, 906. 06
	1925	5, 582. 94
Total, public buildings		23, 489. 00
Total, Treasury Department		108, 652. 16
WAR DEPARTMENT		
MILITARY ACTIVITIES		
Office of the Secretary of War:		
Administrative expenses, World War adjusted compensation act, War Department	1924–1926	2, 826. 53
Contingencies of the Army	1925	126. 77
Total, office of Secretary of War		2, 953. 30
General Staff Corps:		
Contingencies, Military Intelligence Division; General Staff Corps	1926	2. 54
	1925	1. 23
Total, General Staff Corps		3. 77
Adjutant General's Department:		
Military post exchanges	1926	36. 64
	1925	199. 52
Total, Adjutant General's Department		236. 16
Finance Department:		
Salaries, office of Chief of Finance	1926	726. 83
Finance Service	1926	2, 562. 22
	1925	260. 97
Pay to the Army	1925	148. 25
Total, Finance Department		3, 698. 27
Quartermaster Corps:		
Salaries, office of Quartermaster General	1926	114. 75
Army transportation	1926–27	3. 50
	1925	455. 61
Barracks and quarters	1926	7, 933. 82
	1925	655. 42
Clothing and equipage	1926	8, 562. 24
	1925	712. 30
Horses for Cavalry, Artillery, Engineers, etc.	1926	150. 74
	1925	107. 07
Incidental expenses of the Army	1926	6, 974. 04
	1925	719. 91
Incidental expenses of the Army (transfer to Department of Commerce, Bureau of Standards, act Feb. 27, 1925)	1926	233. 00
Regular supplies of the Army	1926–27	3. 63
	1926	5, 868. 53
	1925	42. 75
Roads, walks, wharves, and drainage	1926	465. 93
	1925	977. 37
Quartermaster Corps—Continued.		
Shooting galleries and ranges	1926	$7. 51
	1925	14. 31
Subsistence of the Army	1926	16. 09
	1925	56. 54
Construction and repair of hospitals	1926	1, 401. 89
	1925	1, 591. 71
Military posts	No year	74. 92
Sites for military purposes	1923–26	66. 15
Sewerage system, Fort Monroe, Va	1926	281. 33
	1925	164. 74
Water and sewers at military posts	1926	2, 966. 66
	1925	3, 035. 64
Permanent and indefinite—		
Replacing Army transportation	1926–27	142. 04
	1925–26	194. 64
Replacing clothing and equipage	1926–27	56. 35
	1925–26	4, 932. 18
Replacing regular supplies of the Army	1925–26	153. 79
Total, Quartermaster Corps		49, 137. 10
Signal Corps:		
Increase for aviation, Signal Corps, act Feb. 28, 1920		54. 03
Maintenance of fire-control installations, insular possessions	1925	45. 13
Signal Service of the Army	1926	1, 893. 17
	1925	635. 95
Signal Service of the Army (transfer to Department of Commerce, Bureau of Standards, act of Feb. 27, 1925)	1926	43. 00
Permanent and indefinite—		
Replacing Signal Corps supplies and equipment	1925–26	2. 48
Total, Signal Corps		2, 673. 76
Air Service:		
Air Service, Army	1926	4, 942. 45
	1925–26	45. 40
	1925	227. 28
Air Service, Army (transfer, act May 21, 1920)—		
To Department of Agriculture	1926	71. 28
Air Service, Army (transfer to Department of Commerce, Bureau of Standards, act of Feb. 27, 1925)	1926	120. 00
Air Service, Army (transfer to Department of Commerce, Bureau of Mines)—		
Act May 21, 1920	1925	263. 22
Total, Air Service		5, 669. 63
Medical Department:		
Medical and Hospital Department	1925	156. 12
Permanent and indefinite—		
Replacing medical supplies	1926–27	. 50
	1925–26	3. 79
Total, Medical Department		160. 41
Corps of Engineers:		
Salaries, office of Chief of Engineers	1926	55. 28
Civilian assistants to Engineer officers	1926	252. 60
	1925	227. 46
Engineer School	1926	163. 31
	1925	108. 85
Engineer depots	1926	1, 024. 92
	1925	900. 53
Engineer equipment of troops	1926	126. 64
	1925	269. 79
Engineer operations in the field	1926	1, 396. 97
	1925	376. 31
Military surveys and maps	1925–Dec. 31	745. 98
	1926	76. 56
Gun and mortar batteries	1926	6. 59
	1925	15. 88
Modernizing older emplacements	1925	

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Corps of Engineers—Continued.		
Plans for fortifications	1926	$77.08
Plans for fortifications, insular possessions	1926	45.61
	1925	79.52
Preservation and repair of fortifications	1926	1,831.31
	1925	1,187.44
Preservation and repair of fortifications, insular possessions	1926	504.14
	1925	147.04
Searchlights and electrical installations at seacoast fortifications	1926	86.72
	1925	231.19
Searchlights and electrical installations, Hawaiian Islands	1925	2.93
Sea walls and embankments	1926	5.62
	1925	65.34
Supplies for seacoast defenses	1926	227.85
	1925	289.52
Supplies for seacoast defenses, insular possessions	1926	205.18
	1925	85.45
Total, Corps of Engineers		10,819.61
Fortifications, etc., Panama Canal:		
Military posts, Panama Canal	No year	253.09
Seacoast batteries, Panama Canal	1926	70.00
	1925	63.44
Supplies for seacoast defenses	1926	16.74
	1925	11.67
Armament of fortifications, Panama Canal	1926	1,795.51
	1925	595.67
Fire control, Panama Canal	1926	133.20
	1925	368.69
Submarine mines, Panama Canal	1926	5.84
Total, Fortifications, etc., Panama Canal		3,313.85
Ordnance Department:		
Ordnance service	1926	7,180.26
	1925	913.60
Ordnance stores and supplies	1926–27	1,071.08
	1925–26	1,399.60
Ordnance stores, Ammunition	1926–27	4,443.22
	1925–26	1,319.39
Ordnance stores, Ammunition (transfer to Department of Commerce, act May 28, 1924)	1925–26	67.00
Automatic rifles	1926–27	1,142.39
	1925–26	2,188.87
Automatic rifles (transfer to Department of Commerce)—		
Act Feb. 27, 1925	1926–27	49.93
Act May 21, 1920	1924–25	31.00
Gauges, dies, and jigs for manufacture	1926	203.84
	1925	537.12
Gauges, dies, and jigs for manufacture (transfer to Department of Commerce, Bureau of Standards)—		
Act May 21, 1920	1926	15.00
Manufacture of arms	1926–27	1,940.83
	1925–26	3,999.79
	1924–25	11.06
Nitrate plants	No year	1,639.66
Armament of fortifications	1926	6,726.50
	1925	617.13
Armament of fortification, act Feb. 28, 1920		27.65
Armament of fortifications, insular possessions	1926	1,010.99
	1925	686.24
Proving grounds, Army	1926	1,397.90
	1925	800.30
Proving grounds, Army (transfer to Department of Commerce, Bureau of Standards), act May 21, 1920	1925	6.00
Ordnance Department—Continued.		
Radiodynamic torpedoes, (transfer to Navy Department), act May 21, 1920	No year	$8.53
Rock Island bridge, Rock Island, Ill	1926	37.57
	1925	284.15
Repairs of arsenals	1926	3,763.23
	1925	165.55
Tanks	1926–27	2,283.83
	1925–26	1,980.07
Testing machines	1926	278.63
	1925	79.87
Permanent and indefinite—		
Replacing ordnance and ordnance stores	1926–27	145.58
	1925–26	8,544.86
Special fund—ordnance material, proceeds of sales (War)	No year	560.59
Total, Ordnance Department		57,558.81
Chemical Warfare Service:		
Chemical Warfare Service, Army	1926	6,038.86
	1925	369.20
Total, Chemical Warfare Service		6,408.06
Chief of Cavalry:		
Cavalry School, Fort Riley, Kans	1925	74.48
Chief of Field Artillery:		
Field Artillery School, Fort Sill, Okla	1925	44.04
Chief of Coast Artillery:		
Salaries, office of Chief of Coast Artillery	1925	.03
Coast Artillery School, Fort Monroe, Va	1926	1.50
Fire control at fortifications	1926	225.20
	1925	320.16
Fire control in insular possessions	1926	339.88
	1925	946.19
Total, Chief of Coast Artillery		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
Arming, equipping, and training the National Guard	1925	1,567.90
Arms, uniforms, equipment, etc., for field service, National Guard	1926–27	.71
	1925	4,645.12
Total, Militia Bureau		6,222.63
Organized Reserves and Military Training of Citizens:		
Citizens' military training camps	1926–Dec. 31, 1926	1,372.31
	1925–Dec. 31, 1925	1,484.18
Military supplies and equipment for schools and colleges	1926	2.55
	1925	6.22
Organized Reserves	1926	220.59
	1925	140.77
Reserve Officers' Training Corps	1926–Dec. 31, 1926	328.64
	1925–Dec. 31, 1925	3,646.77
Total, Organized Reserves and Military Training of Citizens		7,202.03

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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
	1925	12.16
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
Guilford Courthouse National Military Park	1925	.63
Shiloh National Military Park	1926	10.07
	1925	10.78
Vicksburg National Military Park	1926	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 Débris Commission	1926	.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 xear	37.68
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, Fla.	No year	6.93
Louisiana and Texas Intracoastal 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, Cohansey, and Maurice Rivers, Woodbury, Mantua, Raccoon, Oldmans, and Alloway 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 and Monongahela Rivers	No year	34.01
Schuylkill, Pa.	No year	11.06
Flood control, North branch, Susquehanna River, Pa. and N. Y.	No year	93.10
James, Va.	No year	257.06
James, Nansemond, Pagan, and Appomattox, Va.	No year	66.89
Santee, Wateree, and Congaree, S. C.	No year	56.69
Maintenance and operation, Dam No. 2, Muscle Shoals, Ala.	1926–27	293.59
Dam No. 2, Muscle Shoals, Ala.	No year	27,220.60
Ohio	No year	559.25
Ohio, below Pittsburgh, Pa.	No year	38.24
Sacramento and Feather, Calif.	No year	3.62
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	104.69
Flood control, Puyallup River, Wash.	No year	49.90
Skagit, Wash.	No year	.75
Snohomish, Wash.	No year	4.45
Flood control, Mississippi River	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	2,306.38
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 of channel, South Pass, Mississippi River	1926	460.07
Operating snag and dredge boats on upper Mississippi, Illinois, and Minnesota Rivers	1926	78.21
Operating snag boats on the Ohio River	1926	394.37
	1925	29.08
Operating and care of canals and other works of navigation	No year	26,554.73
Removing obstructions in Mississippi, Atachafalaya, and Old Rivers	1926	215.84
Removing sunken vessels or craft obstructing or endangering navigation	No year	222.85
Special funds—Funds contributed for improvement of—		
Mississippi River, Yazoo, Miss., Delta Levee District, Miss.	No year	783.00
Flood control, Mississippi River	No year	997.27
Total, Rivers		195,234.31
Total, Rivers and Harbors		200,308.87

Statement showing amounts of 2½ per cent deductions ($900,539.11) transferred from balances ($873,704.02) 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 135—Continued

War claims and relief acts:		
Award of National War Labor Board in favor of certain employees of Bethlehem Steel Co.	No year	$135.35
Total, Nonmilitary Activities		201,730.78
Total, War Department, excluding maintenance and operation of Panama Canal		361,848.70
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		
District of Columbia:		
Increasing water supply, District of Columbia (wholly D. C.)	No year	1,113.72
District of Columbia—Continued.		
Increasing water supply, District of Columbia (60–40)	No year	[1] $2.10
Reclamation of Anacostia River Flats (wholly D. C.)	No year	246.26
National Capital Park and Planning Commission (wholly District of Columbia)	No year	9.29
Connecting parkway between Rock Creek and Potomac Parks, District of Columbia (wholly D. C.)	No year	160.24
Salaries, public buildings and grounds, District of Columbia	1926	320.33
Improvement and care of public grounds, District of Columbia	1926	1,173.71
Lighting public grounds, District of Columbia	1926	7.12
Special fund— Washington Aqueduct	1926	414.32
Total, District of Columbia		3,442.89
Total deductions transferred from accounts as stated above		900,539.11

[1] Debit item.

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