

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

1928

TREASURY DEPARTMENT



TREASURY DEPARTMENT
Document No. 3005
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, 1928

DECEMBER 4, 1928.—Referred to the Committee on Expenditures in the Executive Departments and ordered to be printed

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, December 3, 1928.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

SIR: In compliance with the requirements of section 15 of the act 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, 1928 (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, 1928

(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 3, 1928.

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, 1928, a summary of which is given below:

RECEIPTS	EXPENDITURES
Ordinary receipts (p. 20)..... \$4, 038, 235, 512. 48	Expenditures (includes \$540,246,020.30 public debt retirements chargeable against ordinary receipts) (p. 337)..... \$3, 645, 005, 619. 24
	Surplus, carried down..... 393, 229, 893. 24
4, 038, 235, 512. 48	4, 038, 235, 512. 48
Surplus, brought down..... 393, 229, 893. 24	Public debt expenditures (exclusive of \$540,-246,020.30 chargeable against ordinary receipts) (p. 338)..... 7, 220, 978, 398. 88
Public debt receipts (p. 49)..... 6, 855, 340, 716. 01	Balance in general fund June 30, 1928..... 260, 190, 330. 85
Balance in general fund June 30 1927..... 232, 598, 120. 48	
7, 481, 168, 729. 73	7, 481, 168, 729. 73

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.

The bases of the figures included in this report are explained in the Foreword appearing on pages 6 to 8.

Respectfully,

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

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

FOREWORD

BASIS OF FIGURES INCLUDED IN THIS REPORT

RECEIPTS

Section 305 of the Revised Statutes provides that receipts for all moneys received by the Treasurer of the United States shall be indorsed upon warrants signed by the Secretary of the Treasury, without which warrants, so signed, no acknowledgment for money received into the Public Treasury shall be valid. The receipts of the United States Government as published in this report are based upon warrants issued by the Secretary of the Treasury and represent the formal covering into the Treasury of the public moneys deposited in Treasury offices and Government depositories during the fiscal year ended June 30, 1928.

EXPENDITURES

The expenditures in this report are exhibited on two different bases, namely: (1) Warrants issued, and (2) checks issued.

(1) *Warrants-issued basis.*—Under the provisions of the act of September 2, 1789, which later became section 305 of the Revised Statutes, the expenditures of the United States Government are based upon warrants issued by the Secretary of the Treasury. From the organization of the Government in 1791, down to and including the fiscal year ended June 30, 1926, the detailed expenditures of the Government under separate heads of appropriations provided by Congress, were exhibited on what is known as the "basis of warrants issued."

There are two classes of warrants upon which expenditures are made from the United States Treasury; viz, (a) accountable warrants, so called because disbursing officers must regularly account for expenditures thereunder, which are issued to place funds to the credit of disbursing officers on the books of the Treasurer of the United States, subject to their official check for the payment of Government obligations; and (b) settlement warrants, which authorize the Treasurer of the United States to make direct payments to claimants upon settlements of the accounting officers.

Accountable warrants are issued practically as a bookkeeping expedient. They form the legal basis for charges against appropriation accounts upon the books of the Secretary of the Treasury and for corresponding credits to disbursing officers' checking accounts upon the books of the Treasurer of the United States, but do not involve an actual expenditure of cash from the Treasury at the time the warrants are issued. As far as the appropriation accounts upon the books of the Secretary of the Treasury are concerned, the warrants issued and charged thereto constitute expenditures on a *warrant* basis. To some extent, however, the money represented by such warrants is not actually expended during the fiscal year in which advanced to disbursing officers. The unexpended balances of funds in such cases are either used in the following fiscal year or returned by repay covering warrants to the appropriations from which advanced on the books of the Secretary. While the differences between the total expenditures on a *warrant* basis and a *checks-issued* basis are not material in cases where the unexpended balances to the credit of disbursing officers remain more or less constant from year to year, the former 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 disbursing officers' balances at the beginning of the year. The expenditures on the basis of warrants issued in pursuance of section 305 of the Revised Statutes are shown in the fourth money column of this report beginning on page 65.

(2) *Checks-issued basis.*—In order to correct the situation described above a new and improved method of exhibiting the detailed expenditures of the Government was devised by the Treasury during the fiscal year 1927. The new method is on the basis of checks issued. It excludes from expenditures moneys placed to the credit of disbursing officers by *warrant* which remain unexpended and to their official checking credit at the close of the fiscal year, and includes in expenditures all checks drawn by disbursing officers during the fiscal year 1928 against unexpended balances of moneys placed to their checking credit during the preceding fiscal year. In other words, the expenditures on the basis of checks issued as exhibited in this report represent all the checks drawn upon the Treasurer of the United States during the fiscal year 1928 in payment of Government obligations without regard to the fiscal year in which the funds may have been placed to the credit of disbursing officers by warrant. A detailed explanation of this change is contained on pages 89 to 91 of the Annual Report of the Secretary of the Treasury for the fiscal year ended June 30, 1927, and on page 7 of the Combined Statement of the Receipts and Expenditures, Balances, etc., of the United States, for the same fiscal year. The detailed expenditures on the basis of checks issued are shown in the fifth money column of this report beginning on page 65.

APPROPRIATIONS

Article 1 of the Constitution of the United States provides that no money shall be withdrawn from the Treasury but in consequence of appropriations made by law. The appropriations exhibited in this report are the amounts which, by law, Congress authorized to be established upon the books of the Treasury during the fiscal year 1928. The figures necessarily differ somewhat from the appropriations exhibited in the annual "Digest of Appropriations, 1928," compiled by the Treasury Department, the "Statement of Appropriations of the Sixty-ninth Congress, Second Session," Senate Document No. 251, prepared under the direction of the Committees on Appropriations of the Senate and House of Representatives, and the comparative statement of appropriations for the fiscal year 1928 contained in the annual "Budget, 1929," for several reasons as may be observed by a study of the "Accountability Statement of Appropriations by Acts of Congress," appearing on pages 374 and 376 of this report. These differences are due principally to (1) the difference in the time at which the different reports are compiled, and (2) special provisions and limitations enacted by Congress in appropriation acts in regard to the availability of the appropriations. For instance, the three documents mentioned above are compiled about the beginning of the fiscal year for which the appropriations are made, and, therefore, include *estimated* amounts to cover permanent and indefinite appropriations, whereas the Combined Statement of Receipts, Expenditures, Balances, etc., of the United States is compiled after the close of the fiscal year, and the figures in this report under such appropriations are *actual*. As to the time of the availability of appropriations it will be noted by reference to page 374, that of the total appropriations provided in the annual appropriation acts for the fiscal year 1928, aggregating \$2,608,527,602.47, the sum of \$298,345,742 was made immediately available by Congress upon the dates of approval of the several acts, and therefore was established upon the books of the Treasury in the fiscal year 1927 instead of 1928. In like manner by the terms of the annual appropriation acts for 1929, aggregating \$2,906,585,736.28, the sum of \$143,851,065.38 was made immediately available upon the passage of such acts and, accordingly, was established upon the books of the Treasury during the fiscal year 1928. Appropriations contained in the first and second deficiency acts, fiscal year 1928, approved December 22, 1927, and May 29, 1928, respectively, with the exception of \$13,863,257.25, which did not become available until 1929, were established upon the books of the Treasury during the fiscal year 1928, and, therefore, are included in this report; these acts having been approved subsequently to the publication of the annual "Digest of Appropriations, 1928" and the "Statement of Appropriations of the Sixty-ninth Congress, Second Session," Senate Document No. 251, the appropriations contained therein obviously are not included in such publications for 1928, but are included in those publications for the fiscal year 1929. Other differences in appropriation figures are attributable to the fact that certain appropriations provided by Congress in the annual and deficiency appropriation acts are not payable from the general fund of the Treasury, but are provided for from postal revenues and from special funds hereinafter described.

FUND DISTINCTIONS

The detailed sources of receipts included in this report are classified according to funds, i. e., (1) general fund, (2) special funds, (3) trust funds, and (4) District of Columbia funds, and on pages 12 and 13, will be found a condensed statement of both receipts and expenditures according to these fund distinctions, including the cash balances in the Treasury at the beginning and close of the fiscal year.

(1) *General fund*.—Except as otherwise provided by law, moneys of the United States are covered into the general fund of the Treasury. Moneys in the general fund can be withdrawn from the Treasury only in pursuance of appropriations made by law. There are four classes of appropriations payable from the general fund of the Treasury, namely, (a) annual, being voted by Congress annually in the several departmental supply bills and limited for obligation¹ during the fiscal year for which made; (b) continuing (no-year), being available until expended, or until the object for which appropriated has been accomplished, such as construction of public works; (c) permanent-specific, being fixed amounts provided for each of a series of years by permanent legislation without annual action of Congress; and (d) permanent-indefinite, being indefinite amounts (so much as may be necessary) provided by permanent legislation without annual action of Congress. The major part of the Government's expenditures are made from appropriations provided from the general fund. (See pp. 12, 13, column 1.)

(2) *Special funds*.—Numerous acts of Congress authorize the expenditure for specified objects of moneys received from specified sources. By these acts the revenues collected from certain sources are dedicated in advance to the objects therein specified, and can not lawfully be used for any other.

In each case such moneys constitute a special fund. Moneys in special funds, having been dedicated by Congress for specified objects prior to their collection and covering into the Treasury, are subject to withdrawal therefrom for those objects without further appropriation by Congress. In connection with the collection and use of special fund receipts, it will be noted by reference to page 21, and following pages, that ready references are given to the pages on which the appropriations of such receipts may be found. These references will be found especially helpful in cases where Congress has dedicated in advance the use of receipts from particular sources to several different objects of expenditure on a *percentage* basis, such as in the case of Federal water-power receipts (p. 23), forest reserve fund receipts (p. 26), mineral leasing act receipts (p. 28), and Alaska fund receipts (p. 35). (For summary of receipts and expenditures under special funds see pp. 383 and 386.)

(3) *Trust funds*.—There are several classes of trust funds provided by law for moneys held in trust for beneficiaries. Moneys held in trust are not available for general expenditures of the Government. They are payable to or for the use of the beneficiaries only. The beneficiaries may be either a single person or a class of persons. The

¹ The unexpended balances on the books of the Treasury under annual appropriations are available for two additional years for the payment of such obligations, after which they are covered into the surplus fund of the Treasury.

funds may represent (a) moneys received directly from or on account of individuals, as in the case of moneys received from foreign Governments and other sources in trust for citizens of the United States or others under the act of February 26, 1896 (29 Stat. L. 32); (b) moneys collected as revenues of the United States and held in trust, such as the proceeds of sales of Indian lands which are placed in the Treasury in an interest-bearing fund for the benefit of Indian tribes (see section 7 of the act of January 14, 1889, 25 Stat. L. 645); and (c) grants of moneys from the general fund of the Treasury in pursuance of a treaty or other obligation, such as the perpetual trust fund created for the Ute Indians under section 5 of the act of June 15, 1880 (21 Stat. L. 204).

(4) *District of Columbia funds.*—The District of Columbia appropriation act, approved June 29, 1922 (42 Stat. 669, sec. 1), provides that on July 1, 1922, the Treasury Department shall open and thereafter keep an account showing all receipts and disbursements relative to the revenues and expenditures of the District of Columbia. The act also provides that after June 30, 1927, it shall be unlawful for any money to be advanced or paid out of the Treasury for District purposes, unless the District of Columbia, at the time of such payment, has to its credit in the Treasury money enough to pay the full percentum required of it. (See pp. 335, 336, and 396.)

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Total general expenditures	1, 857, 233, 587. 75		31, 611, 929. 21		42, 350, 128. 59		30, 429, 450. 93	373	1, 961, 625, 096. 48
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General railroad contingent		85	1, 179, 957. 39					85	1, 179, 957. 39
Total ordinary	2, 932, 652, 353. 44		39, 843, 664. 06		103, 561, 774. 37		335 30, 951, 975. 15	370	3, 107, 009, 767. 02
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Total public debt retirements chargeable against ordinary receipts	337 354, 741, 300. 00	337	185, 504, 720. 30					337	540, 246, 020. 30
Total	3, 287, 393, 653. 44		225, 348, 384. 36		103, 561, 774. 37		30, 951, 975. 15	373	3, 647, 255, 787. 32
Increase in outstanding checks	373 2, 250, 168. 08							373	2, 250, 168. 08
Total expenditures chargeable against ordinary receipts	3, 285, 143, 485. 36		225, 348, 384. 36		103, 561, 774. 37		30, 951, 975. 15	373	3, 645, 005, 619. 24
Surplus of ordinary receipts over expenditures chargeable against ordinary receipts	389, 289, 188. 36		4, 463, 127. 02		⁶ 2, 348, 062. 99		1, 825, 640. 85	373	393, 229, 893. 24
Public debt receipts	49 6, 855, 340, 716. 01							49	6, 855, 340, 716. 01
Total to be accounted for	7, 244, 629, 904. 37		4, 463, 127. 02		⁶ 2, 348, 062. 99		1, 825, 640. 85	373	7, 248, 570, 609. 25
Public debt expenditures (exclusive of \$540,246,020.30 chargeable against ordinary receipts as above)	338 7, 220, 978, 398. 88							338	7, 220, 978, 398. 88
Excess of all receipts over expenditures	23, 651, 505. 49		4, 463, 127. 02		⁶ 2, 348, 062. 99		1, 825, 640. 85	373	27, 592, 210. 37
General fund balance June 30, 1927	29, 434, 369. 06		109, 094, 779. 37		79, 023, 549. 90		15, 045, 422. 15	373	232, 598, 120. 48
General fund balance June 30, 1928	53, 085, 874. 55		¹ 113, 557, 906. 39		¹ 76, 675, 486. 91		16, 871, 063. 00	373	260, 190, 330. 85

¹ Exclusive of District of Columbia special and trust funds.

² Includes District of Columbia special and trust funds.

³ Includes \$11,212,165.68 receipts credited direct to appropriations.

⁴ Includes \$203,235.82 receipts credited direct to appropriations.

⁵ Includes \$5,898,995.09 receipts credited direct to appropriations.

⁶ Includes \$1,805,473.96 receipts credited direct to appropriations.

⁷ Includes \$812,500 receipts credited direct to appropriations.

⁸ Includes \$154,374,520.57 receipts credited direct to appropriations.

⁹ Excess of expenditures over receipts.

SUMMARY OF RECEIPTS BY SOURCES, FISCAL YEAR 1928

	General funds	Special funds	Trust funds	Total
ORDINARY RECEIPTS				
Customs (for details of customs receipts by districts and ports, see pp. 51-57):				
Duties.....	\$566, 213, 725. 12	\$964. 94		\$566, 214, 690. 06
Tonnage tax.....	1, 940, 576. 74	1, 326. 12		1, 941, 902. 86
	568, 154, 301. 86	2, 291. 06		568, 156, 592. 92
Internal revenue (for details of internal revenue receipts by States and districts, see pp. 58, 59):				
Income tax.....	2, 174, 558, 444. 70	14, 658. 19		2, 174, 573, 102. 89
Miscellaneous internal revenue taxes.....	616, 397, 624. 34	379, 184. 96		616, 776, 809. 30
Collections under enforcement of national prohibition act ¹	843, 199. 48			843, 199. 48
	2, 791, 799, 268. 52	393, 843. 15		2, 792, 193, 111. 67
Public lands (included under public domain receipts below). Miscellaneous (for details see pp. 21-48):				
Interest, premium, and discount.....	² 32, 494, 570. 44	136, 388, 871. 69		168, 883, 442. 13
Sales of Government property.....	7, 925, 388. 05	² 2, 978, 376. 73		10, 903, 764. 78
Public domain receipts (includes \$384,650.89 sales of public lands).....	7, 011, 884. 79	9, 996, 176. 30		17, 008, 061. 09
Federal reserve and Federal intermediate credit banks franchise tax.....		618, 367. 05		618, 367. 05
Profits on coinage, bullion deposits, etc.....	6, 235, 610. 60			6, 235, 610. 60
Revenue-producing enterprises.....	² 31, 572, 060. 56	³ 5, 600, 818. 73		³ 37, 172, 879. 29
Rent of public buildings, grounds, etc.....	1, 091, 406. 01			1, 091, 406. 01
Fees, fines, penalties, forfeitures, etc.....	45, 162, 425. 77	2, 129, 391. 57		47, 291, 817. 34
Gifts and contributions.....	568. 76	5, 169, 181. 64		5, 169, 750. 40
Repayments of investments.....	² 2, 957, 632. 21	46, 921, 425. 21		49, 879, 057. 52
Assessments and reimbursements.....	17, 700, 645. 26	² 7, 365, 742. 47		25, 066, 387. 73
Miscellaneous unclassified receipts.....	² 286, 594. 76	137. 06		286, 731. 82
Trust funds (excluding \$2,474,778.55 under District of Columbia)			\$101, 069, 712. 94	101, 069, 712. 94
District of Columbia ⁴ —				
District of Columbia revenues, taxes, etc.....	27, 474, 960. 80	2, 827, 876. 65	2, 474, 778. 55	32, 777, 616. 00
United States revenues from District of Columbia sources.....	124, 255. 57			124, 255. 57
	180, 038, 003. 68	219, 996, 365. 10	103, 544, 491. 49	503, 578, 860. 27
Total.....	3, 539, 991, 574. 06	220, 392, 499. 31	103, 544, 491. 49	⁵ 3, 863, 928, 564. 86
Deduct moneys deposited in fiscal year 1927 but covered by warrant in fiscal year 1928. \$6, 658. 85				
Add moneys received in fiscal year 1928 but not covered by warrant..... 6, 715. 35				
	56. 50			56. 50
Total ordinary receipts based on receipt warrants issued.....	3, 539, 991, 630. 56	220, 392, 499. 31	103, 544, 491. 49	3, 863, 928, 621. 36
Receipts credited by repay warrants direct to appropriations ⁵	167, 595, 396. 03	6, 711, 495. 09		174, 306, 891. 12
Total ordinary cash receipts on basis of daily Treasury statements, revised.....	3, 707, 587, 026. 59	227, 103, 994. 40	103, 544, 491. 49	4, 038, 235, 512. 48
Public debt receipts.....	6, 855, 340, 716. 01			6, 855, 340, 716. 01
Total receipts into the general fund.....	10, 562, 927, 742. 60	227, 103, 994. 40	103, 544, 491. 49	10, 893, 576, 228. 49
Postal revenues under control of the Postmaster General.....	693, 633, 921. 45			693, 633, 921. 45
Total receipts, including postal revenues.....	11, 256, 561, 664. 05	227, 103, 994. 40	103, 544, 491. 49	11, 587, 210, 149. 94

¹ Additional collections from this source amounting to \$3,961,630.28 were made as follows: Under miscellaneous receipts Treasury, p. 41, \$115,025.29; under Department of Justice, p. 35, \$3,846,604.99.

² Exclusive of receipts credited direct to appropriations, for details see p. 48.

³ Exclusive of \$14,268,183.62 referred to in note 3, p. 25.

⁴ For details of receipts by sources see p. 62.

⁵ For details see p. 48.

SUMMARY OF RECEIPTS BY ORGANIZATION UNITS, FISCAL YEAR 1928

	General funds	Special funds	Trust funds	Total
ORDINARY RECEIPTS				
Legislative.....	\$673, 154. 55	\$165, 565. 05	\$128, 108. 66	\$966, 828. 26
Executive Office.....	830. 51			830. 51
Independent Offices.....	3, 410, 979. 53	¹ 8, 559, 680. 59	81, 816, 245. 24	¹ 93, 786, 905. 36
Department of Agriculture.....	4, 665, 510. 88	3, 459, 919. 85		8, 125, 430. 73
Department of Commerce.....	4, 568, 254. 62			4, 568, 254. 62
Department of the Interior (includes \$384,650.89 sales of public lands).....	3, 174, 460. 90	6, 443, 548. 30	16, 678, 462. 61	26, 296, 471. 81
Department of Justice, including Judicial.....	8, 224, 641. 04	160, 838. 27		8, 385, 479. 31
Department of Labor.....	5, 075, 430. 46	73, 318. 93		5, 148, 749. 39
Navy Department.....	16, 838, 489. 17	4, 658, 432. 28	4, 158. 09	21, 501, 079. 54
Department of State.....	8, 393, 161. 05	153, 011. 71	98, 107. 84	8, 644, 280. 60
Treasury Department (includes \$568,156,592.92 customs and \$2,792,193,111.67 internal revenue).....	3, 406, 310, 159. 75	186, 144, 457. 04	27, 510. 00	3, 592, 482, 126. 79
War Department.....	22, 922, 939. 81	7, 745, 850. 64	2, 317, 120. 50	32, 985, 910. 95
Panama Canal.....	28, 134, 345. 42			28, 134, 345. 42
District of Columbia: ² District of Columbia, revenues, taxes, etc.....	27, 474, 960. 80	2, 827, 876. 65	2, 474, 778. 55	32, 777, 616. 00
United States revenues from District of Columbia sources.....	124, 255. 57			124, 255. 57
Total.....	3, 539, 991, 574. 06	220, 392, 499. 31	103, 544, 491. 49	3, 863, 928, 564. 86
Deduct moneys deposited in fiscal year 1927 but covered by warrant in fiscal year 1928... \$6, 658. 85				
Add moneys received in fiscal year 1928 but not covered by warrant..... 6, 715. 35				
	56. 50			56. 50
Total ordinary receipts based on receipt warrants issued.....	3, 539, 991, 630. 56	220, 392, 499. 31	103, 544, 491. 49	3, 863, 928, 621. 36
Receipts credited by repay warrants direct to appropriations ³	167, 595, 396. 03	6, 711, 495. 09		174, 306, 891. 12
Total ordinary cash receipts on basis of daily Treasury statements, revised.....	3, 707, 587, 026. 59	227, 103, 994. 40	103, 544, 491. 49	4, 038, 235, 512. 48
Public debt receipts.....	6, 855, 340, 716. 01			6, 855, 340, 716. 01
Total receipts into the general fund.....	10, 562, 927, 742. 60	227, 103, 994. 40	103, 544, 491. 49	10, 893, 576, 228. 49
Postal revenues under control of the Postmaster General.....	693, 633, 921. 45			693, 633, 921. 45
Total receipts including postal revenues.....	11, 256, 561, 664. 05	227, 103, 994. 40	103, 544, 491. 49	11, 587, 210, 149. 94

¹ Exclusive of \$14,268,183.62 referred to in note 3, p. 25.

² For details of receipts by sources see p. 62.

³ For details see p. 48.

DETAILS OF RECEIPTS BY SOURCES, FISCAL YEAR 1928

	General funds	Special funds	Trust funds	Total
ORDINARY RECEIPTS				
Customs (details on pp. 51-57):				
Duties.....	\$566, 213, 725. 12	\$964. 94		\$566, 214, 690. 06
Tonnage tax.....	1, 940, 576. 74	1, 326. 12		1, 941, 902. 86
	568, 154, 301. 86	2, 291. 06		568, 156, 592. 92
Internal revenue (detail on pp. 58, 59):				
Income tax.....	2, 174, 558, 444. 70	14, 658. 19		2, 174, 573, 102. 89
Miscellaneous internal revenue taxes.....	616, 397, 624. 34	379, 184. 96		616, 776, 809. 30
Collections under enforcement of national prohibition act ¹	843, 199. 48			843, 199. 48
	2, 791, 799, 268. 52	393, 843. 15		2, 792, 193, 111. 67
Public lands (included in public domain receipts below). Miscellaneous:				
Interest, premium, and discount—				
Interest on bonds of foreign governments under funding agreements.....	4, 636, 203. 39	135, 307, 350. 00		139, 943, 553. 39
Interest on unfunded obligations of foreign governments.....	21, 141, 222. 60			21, 141, 222. 60
Interest on miscellaneous obligations.....	1, 022, 640. 32	23, 493. 43		1, 046, 133. 75
Interest on public deposits.....	4, 851, 370. 06			4, 851, 370. 06
Interest on advance payment to contractors.....	137, 851. 24			137, 851. 24
Interest on bonds of Boston, Cape Cod & New York Canal Co., withheld from purchase price of Cape Cod Canal.....		74, 166. 67		74, 166. 67
Dividends on capital stock of the Panama Railroad owned by the United States.....	700, 000. 00			700, 000. 00
Dividends on capital stock of Hoboken & Manufacturers Railroad Co., owned by the United States ²		982, 135. 02		982, 135. 02
Gain by exchange.....	5, 282. 83	1, 726. 57		7, 009. 40
	32, 494, 570. 44	136, 388, 871. 69		168, 883, 442. 13
Sales of Government property—				
Surplus—				
Proceeds of sale of Government property.....	2, 819, 156. 08			2, 819, 156. 08
Sale of office material, etc. (General Supply Committee).....	37, 519. 42			37, 519. 42
Disposal of properties, United States Housing Corporation.....	1, 242, 143. 24			1, 242, 143. 24
Sale of lands, etc., on account of military post construction fund.....		2, 897, 484. 57		2, 897, 484. 57
Sale of war supplies.....	2, 779, 658. 60			2, 779, 658. 60
	6, 878, 477. 34	2, 897, 484. 57		9, 775, 961. 91
Sale of seal and fox skins.....	330, 699. 74			330, 699. 74
Sale of public documents and charts.....	391, 166. 10			391, 166. 10
Sale of card indexes, Library of Congress.....	195, 083. 32			195, 083. 32
Miscellaneous Government property.....	129, 961. 55	80, 892. 16		210, 853. 71
	1, 046, 910. 71	80, 892. 16		1, 127, 802. 87
	7, 925, 388. 05	2, 978, 376. 73		10, 903, 764. 78
Public domain receipts—				
Sales of public lands (details by States on p. 60).....	32, 882. 11	351, 768. 78		384, 650. 89
Receipts under mineral leasing acts.....	466, 522. 15	4, 207, 305. 40		4, 673, 827. 55
Royalties on oil, gas, etc.....	1, 886, 510. 43	3, 074, 303. 54		4, 960, 813. 97
Forest reserve fund.....	3, 738, 873. 79	1, 825, 502. 67		5, 564, 376. 46
National park revenues.....	744, 135. 10			744, 135. 10
Other.....	142, 961. 21	537, 295. 91		680, 257. 12
	7, 011, 884. 79	9, 996, 176. 30		17, 008, 061. 09

¹ Additional collections from this source, amounting to \$3,961,630.28, were made as follows:

Under Miscellaneous receipts, Department of Justice, p. 35.....	\$3, 846, 604. 99
Under Miscellaneous receipts, Treasury, p. 41.....	115, 025. 29

² See note 3.

³ An additional amount of \$1,407,135.02 was covered into the Treasury by miscellaneous receipt warrants and appropriated under "Military Post Construction Fund" (special fund) under the following receipt titles:

Dividends of capital stock of Hoboken & Manufacturers' Railroad Co. owned by the United States.....	\$982, 135. 02
Capital stock of the Hoboken & Manufacturers' Railroad Co. owned by the United States.....	425, 000. 00

RECEIPTS AND EXPENDITURES, 1928

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Details of receipts by sources, fiscal year 1928—Continued

	General funds	Special funds	Trust funds	Total
ORDINARY RECEIPTS—Continued				
Miscellaneous—Continued				
Federal reserve and Federal intermediate credit banks franchise tax		\$618,367.05		\$618,367.05
Profits on coinage, bullion deposits, etc.	\$6,235,610.60			6,235,610.60
Revenue-producing enterprises—				
Operation of properties, United States Housing Corporation	399,255.23			399,255.23
Funds deposited for construction loans under sec. 11, merchant marine act, 1920		4 5,302,903.47		4 5,302,903.47
Center Market, Washington, D. C.	253,147.64			253,147.64
Earnings from radio service	123,256.47			123,256.47
Tolls, profits, etc., Panama Canal	27,900,979.25			27,900,979.25
United States telegraph lines	298,615.37			298,615.37
Laundry and dry-cleaning operations (War)	1,277,224.37			1,277,224.37
Profits from sale of ships' stores, Navy		297,915.26		297,915.26
Sale of electric current (Dam No. 2, Muscle Shoals, Ala.)	1,211,623.80			1,211,623.80
Other	107,958.43			107,958.43
	31,572,060.56	5,600,818.73		37,172,879.29
Rent of public buildings, grounds, etc.	1,091,406.01			1,091,406.01
Fees, fines, penalties, forfeitures, etc.—				
Alaska fund		153,688.27		153,688.27
Fees on letters patent	3,683,216.35			3,683,216.35
Copyright fees	192,262.15			192,262.15
Fees and commissions (land offices)	105,881.98	358,579.65		464,461.63
Consular and passport fees	8,291,050.56			8,291,050.56
Tax on circulation of national banks	3,234,240.29			3,234,240.29
Customs service	2,562,875.21			2,562,875.21
Collection under enforcement of national prohibition act (Treasury and Judicial) ⁵	3,958,630.28	3,000.00		3,961,630.28
Commissions on telephone pay stations in Federal buildings and rented post offices	55,892.03			55,892.03
Navy fines and forfeitures		859,804.94		859,804.94
Naval hospital fund		498,901.70		498,901.70
Naturalization fees	979,070.50			979,070.50
Immigration Service, including \$3,262,740.70 head tax	3,895,545.97	73,318.93		3,968,864.90
Judicial	3,928,560.79	3,100.00		3,931,660.79
Recovery of value of oil in case of United States against the Pan American Petroleum Co., and the Pan American Petroleum and Transport Co.	13,013,151.76			13,013,151.76
Forfeitures by contractors	33,664.26			33,664.26
Licenses under Federal water power act	144,368.32	162,671.98		307,040.30
Taxes, licenses, fines, etc., Canal Zone	233,365.10			233,365.10
Other	850,650.22	16,326.10		866,976.32
	45,162,425.77	2,129,391.57		47,291,817.34
Gifts and contributions—				
Library of Congress gift fund ⁶		123,275.99	(⁶)	123,275.99
Advance of funds for river and harbor improvements		174,000.00		174,000.00
Contributions for river and harbor improvements		2,896,902.05		2,896,902.05
For Forest Service cooperative work		1,550,816.42		1,550,816.42
For roads, bridges, and related works, Alaska		213,230.17		213,230.17
Pan American Union quotas		138,925.90		138,925.90
Donations, national park service		50,545.48		50,545.48
Moneys received from known persons	230.26			230.26
Moneys received from persons unknown	⁷ 161.50	50.00		⁷ 111.50
Donations to the United States	500.00	600.00		1,100.00
Other		20,835.63		20,835.63
	568.76	5,169,181.64		5,169,750.40

⁴ Exclusive of \$14,268,183.62 referred to in note 3, p. 25.

⁵ Additional collections from this source amounting to \$379,184.96 were made under Internal Revenue. See p. 59.

⁶ For contributions to Library of Congress Trust Fund, investment account, see p. 22.

⁷ Debit item, deduct.

RECEIPTS AND EXPENDITURES, 1928

Details of receipts by sources, fiscal year 1928—Continued

	General funds	Special funds	Trust funds	Total
ORDINARY RECEIPTS—Continued				
Miscellaneous—Continued.				
Repayments of investments—				
Principal of bonds of foreign governments under funding agreements	\$1, 344, 741. 49	\$34, 799, 201. 01		\$36, 143, 942. 50
Principal of unfunded loans made to foreign governments		11, 697, 224. 20		11, 697, 224. 20
Liquidation of capital stock, Federal land banks	286, 308. 00			286, 308. 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	65. 36			65. 36
Capital stock of Hoboken & Manufacturers Railroad Co., owned by the United States		⁸ 425, 000. 00		425, 000. 00
Funds deposited for final liquidation of United States Grain Corporation	115, 419. 98			115, 419. 98
Other	211, 097. 48			211, 097. 48
	2, 957, 632. 31	46, 921, 425. 21		49, 879, 057. 52
Assessments and reimbursements—				
Salaries and expenses, national-bank examiners		2, 602, 495. 75		2, 602, 495. 75
Expenses of redeeming national currency	524, 053. 93			524, 053. 93
Assessments on Federal reserve banks for salaries and expenses, Federal Reserve Board		1, 898, 684. 45		1, 898, 684. 45
Assessments on Federal and joint-stock land banks, and Federal intermediate credit banks, salaries and expenses, Federal Farm Loan Board		723, 031. 57		723, 031. 57
Overhead charges on sales of services or supplies (War and Navy)	101, 357. 18			101, 357. 18
Army costs due the United States from Germany, Paris agreement of Jan. 14, 1925	13, 637, 866. 07			13, 637, 866. 07
Settlement of claims (War, Navy, and Treasury)	1, 079, 417. 98			1, 079, 417. 98
General railroad contingent fund		1, 180, 094. 59		1, 180, 094. 59
Reimbursement of appropriations made for Indian tribes	344, 995. 37			344, 995. 37
Expense of international service of ice observations and patrol	148, 345. 39			148, 345. 39
Collections under grain and cotton standards acts	101, 199. 25	83, 600. 76		184, 800. 01
Maintenance charges, irrigation systems, Indian Service		863, 749. 54		863, 749. 54
Payment for quarters, subsistence, and laundry service, Veterans' Bureau	78, 835. 04			78, 835. 04
Fumigation and disinfection of vessels, Public Health Service	537, 333. 44			537, 333. 44
Reimbursement for maintenance of District of Columbia inmates in Federal penal and correctional institutions	160, 888. 53			160, 888. 53
Work done for individuals, corporations, et al.	122, 608. 88			122, 608. 88
Reimbursement for Government property lost	50, 998. 14			50, 998. 14
Damages to Government property	48, 048. 98			48, 048. 98
Other	764, 697. 08	14, 085. 81		778, 782. 89
	17, 700, 645. 26	7, 865, 742. 47		25, 066, 387. 73
Miscellaneous unclassified receipts—				
Clothing and small stores fund		⁹ 83. 81		83. 81
Bribes to United States officers	26, 601. 10			26, 601. 10
Other	259, 993. 66	53. 25		260, 046. 91
	286, 594. 76	137. 06		286, 731. 82
Trust funds—				
Government life-insurance fund			\$81, 810, 245. 24	
Contributions to Library of Congress Trust Fund, investment account			128, 108. 66	
Foreign Service retirement and disability fund—				
Interest on investments			9, 548. 63	
Deductions from salaries, Department of State			¹⁰ 1, 004. 67	
Soldiers' Home permanent fund			714, 174. 00	
Pay of the Army, deposit fund			1, 562, 980. 63	
Navy and Marine Corps deposit funds			⁹ 15. 00	

⁸ Credited to "Military Post Construction Fund" (special fund), p. 279. See note 3, p. 18.⁹ Credits to this fund, beginning with the fiscal year 1928, excluding this amount, were made direct to the appropriation account by repay covering warrants.¹⁰ Additional deductions amounting to \$155,414.72 were made during the fiscal year 1928 by transfer appropriation warrants, see note 39, p. 225.

RECEIPTS AND EXPENDITURES, 1928

Details of receipts by sources, fiscal year 1928—Continued

	General funds	Special funds	Trust funds	Total
ORDINARY RECEIPTS—Continued				
Miscellaneous—Continued.				
Trust funds—Continued.				
Indian moneys—				
Proceeds of labor.....	\$2, 933, 496. 52			
Oil and gas leases, etc, Osage Reservation, Okla.....	11, 953, 973. 40			
Kiowa, Comanche, and Apache Indians, Okla., moneys due for oil and gas, south half Red River, act Mar. 4, 1923.....	111, 563. 06			
Proceeds of sales and leases of Indian lands, etc.....	1, 408, 204. 80			
Miscellaneous trust funds.....			\$16, 407, 237. 78 436, 398. 33	
			101, 069, 712. 94	\$101, 069, 712. 94
District of Columbia ¹¹ —				
Revenues—				
District of Columbia share.....	\$27, 474, 960. 80	\$2, 827, 876. 65	2, 474, 778. 55	32, 777, 616. 00
United States share.....	124, 255. 57			124, 255. 57
	27, 599, 216. 37	2, 827, 876. 65	2, 474, 778. 55	32, 901, 871. 57
Total miscellaneous receipts, including Panama Canal and "Sales of public lands".....	180, 038, 003. 68	219, 996, 365. 10	103, 544, 491. 49	503, 578, 860. 27
Total.....	3, 539, 991, 574. 06	220, 392, 499. 31	103, 544, 491. 49	3, 863, 928, 564. 86
Deduct moneys deposited in fiscal year 1927, but covered by warrant in year 1928.....	\$6, 658. 85			
Add moneys received in fiscal year 1928, but not covered by warrant.....	6, 715. 35			
	56. 50			56. 50
Total ordinary receipts based on receipt warrants issued.....	3, 539, 991, 630. 56	220, 392, 499. 31	103, 544, 491. 49	3, 863, 928, 621. 36
Receipts credited by repay warrants direct to appropriations ¹²	167, 595, 396. 03	6, 711, 495. 09		174, 306, 891. 12
Total ordinary cash receipts on basis of daily Treasury statements, revised.....	3, 707, 587, 026. 59	227, 103, 994. 40	103, 544, 491. 49	4, 038, 235, 512. 48
Public debt receipts.....	6, 855, 340, 716. 01			6, 855, 340, 716. 01
Total receipts into the general fund.....	10, 562, 927, 742. 60	227, 103, 994. 40	103, 544, 491. 49	10, 893, 576, 228. 49
Postal revenues under control of the Postmaster General.....	693, 633, 921. 45			693, 633, 921. 45
Total receipts, including postal revenues.....	11, 256, 561, 664. 05	227, 103, 994. 40	103, 544, 491. 49	11, 587, 210, 149. 94

¹¹ For details see p. 62.

¹² 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.....	\$566, 213, 725. 12	\$964. 94		\$566, 214, 690. 06
Tonnage tax.....	1, 940, 576. 74	1, 326. 12		1, 941, 902. 86
	568, 154, 301. 86	2, 291. 06		568, 156, 592. 92
Internal revenue (details on pp. 58, 59):				
Income tax.....	2, 174, 558, 444. 70	14, 658. 19		2, 174, 573, 102. 89
Miscellaneous internal-revenue taxes.....	616, 397, 624. 34	379, 184. 96		616, 776, 809. 30
Collections under enforcement of national prohibition act ¹	843, 199. 48			843, 199. 48
	2, 791, 799, 268. 52	393, 843. 15		2, 792, 193, 111. 67
Miscellaneous (details follow):				
Miscellaneous receipts (including sales of public lands, details on p. 60).....	² 180, 038, 060. 18	219, 996, 365. 10	\$103, 544, 491. 49	² 503, 578, 916. 77
Receipts credited direct to appropriations.....	167, 595, 396. 03	6, 711, 495. 09		174, 306, 891. 12
Total ordinary cash receipts on bases of warrants issued and daily Treasury statements, revised.....	3, 707, 587, 026. 59	227, 103, 994. 40	103, 544, 491. 49	4, 038, 235, 512. 48

¹ Additional collections from this source amounting to \$3,961,630.28, were made as follows:

Under Miscellaneous receipts, Judicial, p. 35.....	\$3, 846, 604. 99
Under Miscellaneous receipts, Treasury, p. 41.....	115, 025. 29

² Includes \$56.50 not covered by warrant.

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.....	\$1, 047. 22			\$1, 047. 22
HOUSE OF REPRESENTATIVES				
Sales of Government property:				
Proceeds of sale of Government property.....	1, 374. 52			1, 374. 52
LEGISLATIVE, MISCELLANEOUS				
Gifts and contributions:				
Funds contributed for memorial to John Eriesson (act Aug. 1, 1916, 39 Stat. 671).....		\$15, 835. 63		
Funds contributed for memorial to women of World War (act May 29, 1928, 45 Stat. 886).....		5, 000. 00		
		20, 835. 63		20, 835. 63
Interest, premium, and discount:				
Interest on funds contributed for memorial to women of World War (act June 7, 1924, 43 Stat. 664).....		3, 627. 98		3, 627. 98
(For appropriation accounts see p. 71.)				
Total, Legislative, Miscellaneous.....		24, 463. 61		24, 463. 61
ARCHITECT OF THE CAPITOL				
Sales of Government property:				
Proceeds of sale of Government property.....	2, 053. 03			2, 053. 03
LIBRARY OF CONGRESS				
Sales of Government property:				
Proceeds of sale of Government property.....	566. 12			
Sale of card indexes, Library of Congress.....	195, 083. 32			
Sale of photo duplications.....	2, 682. 80			
Sale of electric current.....	27. 80			
	198, 360. 04			198, 360. 04
Fees, fines, penalties, forfeitures, etc.:				
Copyright fees.....	192, 262. 15			
Unclaimed moneys, Copyright Office.....	20. 33			
	192, 282. 48			192, 282. 48
Gifts and contributions:				
Contributions to Library of Congress gift fund (act Mar. 3, 1925, 43 Stat. 1107)—				
Elizabeth Sprague Coolidge.....		27, 425. 99		
Beethoven Association.....		500. 00		
A. W. Mellon.....		100. 00		
Mrs. Annie C. B. Parker.....		1, 000. 00		
John D. Rockefeller, jr.....		90, 000. 00		
Alvin M. West.....		250. 00		
J. B. Wilbur.....		4, 000. 00		
(For appropriation account, see p. 74.)				
		123, 275. 99		123, 275. 99
Interest, premium, and discount:				
Income on Library of Congress trust fund, investment account (act Mar. 3, 1925, 43 Stat. 1107)—				
Wm. E. Benjamin.....		3, 250. 00		
R. R. Bowker.....		84. 30		
Carnegie Corporation fund.....		1, 992. 13		
Elizabeth Sprague Coolidge.....		8, 399. 02		
Archer M. Huntington fund.....		2, 100. 00		
J. B. Wilbur.....		2, 000. 00		
(For appropriation account, see p. 74.)				
		17, 825. 45		17, 825. 45
Assessments and reimbursements:				
Reimbursement for Government property lost.....	7. 10			7. 10

RECEIPTS AND EXPENDITURES, 1928

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
LEGISLATIVE—Continued				
LIBRARY OF CONGRESS—continued				
Trust fund:				
✓ Contributions to Library of Congress trust fund, investment account (act Mar. 3, 1925, 43 Stat. 1107)—				
Elizabeth Sprague Coolidge.....			\$3, 023. 65	
Carnegie Corporation of New York.....			75, 085. 01	
Archer M. Huntington (chair of the literature of Spain and Portugal).....			50, 000. 00	
(For appropriation account, see p. 74.)				
			128, 108. 66	\$128, 108. 66
Total, Library of Congress.....	\$390, 649. 62	\$141, 101. 44	128, 108. 66	659, 859. 72
GOVERNMENT PRINTING OFFICE				
Sales of Government property:				
Proceeds of sale of Government property.....	56, 926. 24			
Sale of public documents.....	221, 103. 92			
Total, Government Printing Office.....	278, 030. 16			278, 030. 16
Total miscellaneous receipts under Legislative.....	673, 154. 55	165, 565. 05	128, 108. 66	966, 828. 26
EXECUTIVE OFFICE				
Sales of Government property:				
Proceeds of sale of Government property.....	830. 51			830. 51
INDEPENDENT OFFICES				
BOARD OF TAX APPEALS				
Fees, fines, penalties, forfeitures, etc.:				
Fees.....	101, 109. 20			101, 109. 20
CIVIL SERVICE COMMISSION				
Sales of Government property:				
Proceeds of sale of Government property.....	22. 17			22. 17
FEDERAL BOARD FOR VOCATIONAL EDUCATION				
Interest, premium, and discount:				
Interest on public deposits.....	65, 143. 26			65, 143. 26
Sales of Government property:				
Proceeds of sale of Government property.....	34. 65			34. 65
Total, Federal Board for Vocational Education.....	65, 177. 91			65, 177. 91
FEDERAL POWER COMMISSION				
Fees, fines, penalties, forfeitures, etc.:				
Copying fees.....	16. 81			16. 81
Proceeds of licenses under Federal water power act from Indian reservations. (Act June 10, 1920, 41 Stat. 1072.).....		2, 418. 18		2, 418. 18
Agua Caliente Reservation, Calif.....	\$25. 00			
Camp McDowell, Ariz.....	5. 64			
Crow Indians, Mont.....	7. 50			
Fort Belknap.....	10. 00			
Fort Hall Indian Reservation, Idaho.....	36. 00			
Klamath Indian Reservation, Oreg.....	43. 50			
Lac Court Oreilles Indian Reservation, Wis.....	1, 200. 00			
La Jolla Indian Reservation, Calif.....	39. 00			
Menominee Reservation, Wis.....	731. 55			
Modoc Indians, Oreg.....	. 46			
Morongo Indian Reservation, Calif.....	5. 00			
Nez Perces Indians, Idaho.....	5. 92			
Pala Indian Reservation, Calif.....	3. 00			
Rincon Indian Reservation, Calif.....	26. 50			
Rosebud Reservation, S. Dak.....	4. 95			
Pottawatomie Indians, Kans.....	4. 40			
Salt River Reservation, Ariz.....	5. 29			
Shoshone or Wind River Indian Reservation, Wyo.....	52. 57			
Soboda Indians, Calif.....	20. 35			
Warm Springs Reservation, Oreg.....	106. 55			
Yuma Reservation, Wyo.....	85. 00			
	2,418. 18			

Under the Federal water power act the above receipts are credited to "Indian moneys, proceeds of labor," p. 157.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
INDEPENDENT OFFICES—Continued				
FEDERAL POWER COMMISSION—continued				
Fees, fines penalties, forfeitures, etc.—Continued.				
Proceeds of licenses under Federal water power act from public lands and national forests (act June 10, 1920 (41 Stat., 1063) -----	\$2, 647. 57	\$18, 533. 06	-----	\$21, 180. 63
Alabama.....	\$105. 00			
Arizona.....	319. 56			
Alaska.....	328. 00			
California.....	15, 024. 46			
Colorado.....	430. 78			
Idaho.....	2, 383. 39			
Mississippi.....	1. 50			
Minnesota.....	26. 40			
Montana.....	210. 76			
Nevada.....	92. 60			
New Mexico.....	20. 30			
North Carolina.....	42. 30			
Oregon.....	1, 487. 26			
Pennsylvania.....	94. 00			
South Dakota.....	5. 00			
Utah.....	379. 72			
Virginia.....	15. 00			
Washington.....	209. 77			
Wisconsin.....	4. 83			
	21, 180. 63			
Under the Federal water power act the above receipts are disposed of as follows: 50 per cent (\$10,590.32) credited to "Reclamation fund," p. 134. 37½ per cent (\$7,942.74) credited to "Payments to States under Federal water power act," p. 82. 12½ per cent (\$2,647.57) remains in Miscellaneous receipts.				
Proceeds of licenses under Federal water power act, improvements of navigable waters.....	141, 720. 75	141, 720. 74	-----	283, 441. 49
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.....	144, 385. 13	162, 671. 98	-----	307, 057. 11
FEDERAL RESERVE BOARD				
Assessments and reimbursements: Assessments on Federal reserve banks for salaries and expenses, Federal Reserve Board (act Dec. 23, 1913, 38 stat. 261, sec. 10) -----		1, 898, 684. 45	-----	1, 898, 684. 45
(For appropriation account see p. 82.)				
FEDERAL TRADE COMMISSION				
Fees, fines, penalties, forfeitures, etc.: Excess licenses deposited under sec. 10 (c), trading with the enemy act (40 Stat. 420) -----		15, 326. 10		
(For appropriation account see p. 83.)				
Earned licenses under sec. 10 (c), trading with the enemy act.....	2, 756. 20			
	2, 756. 20	15, 326. 10	-----	18, 082. 30
Assessments and reimbursements: Reimbursement for Government property lost.....	1. 25			
Work done by Federal Trade Commission.....	9. 75			
	11. 00		-----	11. 00
Total, Federal Trade Commission.....	2, 767. 20	15, 326. 10	-----	18, 093. 30

RECEIPTS AND EXPENDITURES, 1928

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
INDEPENDENT OFFICES—Continued				
GENERAL ACCOUNTING OFFICE				
Sales of Government property:				
Proceeds of sale of Government property.....	\$7, 771. 35			\$7, 771. 35
Assessments and reimbursements:				
Recovery from forged checks.....	5. 00			
Damages to Government property.....	84. 45			
	89. 45			89. 45
Miscellaneous:				
Excess cash, miscellaneous sources.....	1. 51			1. 51
Total, General Accounting Office.....	7, 862. 31			7, 862. 31
HOUSING CORPORATION				
Interest, premium, and discount:				
Interest on loans.....	317, 352. 16			317, 352. 16
Sales of Government property:				
Disposal of properties.....	1, 242, 143. 24			1, 242, 143. 24
Revenue-producing enterprises:				
Operation of properties.....	399, 255. 23			399, 255. 23
Repayments of investments:				
Principal on loans.....	65. 36			65. 36
Total, Housing Corporation.....	1, 958, 815. 99			1, 958, 815. 99
INTERSTATE COMMERCE COMMISSION				
Sales of Government property:				
Sale of printed forms.....	166. 19			
Proceeds of sale of Government property.....	284. 50			
	450. 69			450. 69
Fees, fines, penalties, forfeitures, etc.:				
Certifying railroad tariffs, etc.....	13, 728. 66			
Court costs.....	2. 00			
Forfeitures by contractors.....	3. 40			
Attorney's fees.....	5. 00			
	13, 739. 06			13, 739. 06
Assessments and reimbursements:				
General railroad contingent fund (act Feb. 28, 1920, 41 Stat., 489, sec. 422).....		\$1, 180, 094. 59		1, 180, 094. 59
(For appropriation account see p. 85.)				
Total, Interstate Commerce Commission.....	14, 189. 75	1, 180, 094. 59		1, 194, 284. 34
NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS				
Interest, premium, and discount:				
Interest on public deposits.....	1. 33			1. 33
OFFICE OF PUBLIC BUILDINGS AND PUBLIC PARKS OF THE NATIONAL CAPITAL				
Sales of Government property:				
Proceeds of sale of Government property.....	9, 441. 99			9, 441. 99
Assessments and reimbursements:				
Work done by Office of Public Buildings and Public Parks of the National Capital.....	15. 00			
Reimbursement for Government property lost.....	8. 08			
Damages to Government property.....	52. 48			
	75. 56			75. 56
Total, Office of Public Buildings and Public Parks of the National Capital.....	9, 517. 55			9, 517. 55

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
INDEPENDENT OFFICES—Continued				
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)			
Repayments of investments:				
Federal control of transportation systems.....	(1)			
Loans to railroads after termination of Federal control, etc.....	(1)			
SMITHSONIAN INSTITUTION				
Sales of Government property:				
Proceeds of sale of Government property.....	\$59. 82			\$59. 82
U. S. EMPLOYEES' COMPENSATION COMMISSION				
Fees, fines, penalties, forfeitures, etc.:				
Copying fees.....	29. 20			29. 20
Trust fund:				
Receipts under longshoremen's and harbor workers' compensation act (act Mar. 4, 1927, 44 Stat., 1424):			\$6, 000. 00	6, 000. 00
(For appropriation account see p. 81.)				
Total, U. S. Employees' Compensation Commission.....	29. 20		6, 000. 00	6, 029. 20
U. S. GRAIN CORPORATION				
Assessments and reimbursements:				
Claim of the United States Grain Corporation against Providence-Washington Insurance Co.....	322. 06			322. 06
Repayments of investments:				
Funds deposited for final liquidation of United States Grain Corporation.....	115, 419. 98			115, 419. 98
Total, U. S. Grain Corporation.....	115, 742. 04			115, 742. 04
U. S. SHIPPING BOARD				
Interest, premium, and discount:				
Interest on moneys loaned from construction loan fund.....	609, 467. 19			609, 467. 19
Sales of Government property:				
Proceeds of sale of Government property.....	62. 50			62. 50
Revenue-producing enterprises:				
U. S. Shipping Board.....	(2)			
Funds deposited for construction loans under sec. 11, merchant marine act, 1920 (44 Stat. 1451).....			³ \$5, 302, 903. 47	5, 302, 903. 47
(For appropriation account see p. 90.)				
Fees, fines, penalties, forfeitures, etc.:				
Copying fees.....	3. 84			3. 84
Total, U. S. Shipping Board.....	609, 533. 53	5, 302, 903. 47		³ 5, 912, 437. 00
U. S. TARIFF COMMISSION				
Sales of Government property:				
Proceeds of sale of Government property.....	3. 31			3. 31
U. S. VETERANS' BUREAU				
Sales of Government property:				
Proceeds of sale of Government property.....	261, 794. 92			261, 794. 92
Interest, premium, and discount:				
Military and naval insurance, Veterans' Bureau.....	(4)			
Rent of public buildings, grounds, etc.:				
Rent of public buildings and grounds.....	40, 290. 08			40, 290. 08

¹ Receipts credited direct to "Railroad" appropriations by repay covering warrants, amounting to \$164,811,685.39 during the fiscal year 1928, are shown on p. 48.
² Receipts credited direct to "Shipping Board" appropriations by repay covering warrants, amounting to \$203,235.82 during the fiscal year 1928, are shown on p. 49.
³ Exclusive of \$14,268,183.62 transferred on July 1, 1927, from the checking account of the United States Shipping Board on the books of the Treasurer of the United States to the warrant account on the books of the Secretary of the Treasury, and covered into the Treasury by miscellaneous receipt covering warrant under the title, "Funds deposited for construction loans under section 11, merchant marine act, 1920, special fund." This transfer of funds from checking account to warrant account is merely an adjustment between accounts in this fiscal year of cash transactions occurring in prior fiscal years. Accordingly, the item has not been included in either the receipts or expenditures of this report, inasmuch as it did not affect the cash in the Treasury during the current fiscal year.
⁴ Receipts credited direct to the appropriation "Military and naval insurance, Veterans' Bureau, 1928 and prior years," by repay covering warrants, amounting to \$775,000.86 during the fiscal year 1928, are shown on p. 49.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
INDEPENDENT OFFICES—Continued				
U. S. VETERANS' BUREAU—continued				
Assessments and reimbursements:				
Refund of excess professional charges, Veterans' Bureau	\$212. 55			
Payment for quarters, subsistence, and laundry service	78, 835. 04			
Reimbursement for Government property lost	28. 09			
Damages to Government property	. 14			
	79, 075. 82			\$79, 075. 82
Trust fund:				
Government life insurance fund (Act Dec. 24, 1919, 41 Stat. 376)—				
Dividend deposits			\$3, 409. 13	
Interest on investments			9, 545, 709. 27	
Interest on policy loans			776, 472. 55	
Interest on premiums			13, 995. 04	
Premiums			69, 254, 000. 00	
Profits on investments			493, 789. 97	
Repayment of policy loans			1, 655, 805. 78	
Reserve			67, 063. 50	
(For appropriation account see p. 94.)				
			81, 810, 245. 24	81, 810, 245. 24
Total, U. S. Veterans' Bureau	381, 160. 82		81, 810, 245. 24	\$82, 191, 406. 06
MISCELLANEOUS				
Assessments and reimbursements:				
Reimbursement of relief moneys furnished to American citizens in Europe	602. 27			602. 27
Total miscellaneous receipts under Independent Offices	3, 410, 979. 53	\$8, 559, 680. 59	81, 816, 245. 24	93, 786, 905. 36
DEPARTMENT OF AGRICULTURE				
Interest, premium, and discount:				
Interest on farmers' seed and feed loans	15, 827. 87			15, 827. 87
Sales of Government property:				
Proceeds of sale of Government property	36, 058. 25			
Surplus war material sold States for improvement of public highways	46, 172. 06			
Sale of trespassing livestock, national forests	4, 128. 10			
Sale of furs and skins	27, 306. 64			
	113, 665. 05			113, 665. 05
Public domain receipts:				
Forest-reserve fund	3, 738, 873. 79	1, 825, 502. 67		5, 564, 376. 46
<p>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 (\$1,285,216.95) 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 1928 to the appropriation account "Payments to State and Territories from the national forests fund," p. 110.</p> <p>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 \$26,198.94 during the fiscal year 1928 to the appropriation account, "Payments to school funds, Arizona and New Mexico, national forests fund," p. 110.</p> <p>Under the act of Mar. 4, 1913 (37 Stat. 843), 10 per cent (\$514,086.78) of all moneys received from national forests within the State were credited to "Roads and trails for States, national forests fund," p. 110.</p>				
Revenue-producing enterprises:				
Center Market rentals, Washington, D. C.	142, 819. 60			
Center Market storage and other charges, Washington, D. C.	110, 328. 04			
United States telegraph and telephone service	7, 195. 40			
Sales of agricultural products and livestock	62, 870. 50			
	323, 213. 54			323, 213. 54

* Receipts credited direct to the appropriation "Military and naval insurance, Veterans' Bureau, 1928 and prior years," by repay covering warrants, amounting to \$775,000.86 during the fiscal year 1928, are shown on p. 49.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF AGRICULTURE—Continued				
Rent of public buildings, grounds, etc.:				
Rent of public buildings and grounds.....	\$15, 873. 10			\$15, 873. 10
Fees, fines, penalties, forfeitures, etc.:				
Fees under United States warehouse act.....	4, 557. 00			
Fees under Alaska game law.....	27, 897. 86			
Forfeitures by contractors.....	700. 22			
Revenue from upper Mississippi refuge.....	223. 50			
	33, 378. 58			33, 378. 58
Gifts and contributions:				
Forest Service, cooperative funds (act June 30, 1906, 34 Stat. 684).....		\$1, 550, 816. 42		1, 550, 816. 42
(For appropriation account, see p. 110.)				
Assessments and reimbursements:				
Reimbursement for inspection of food products.....	233, 865. 29			
Work done by Department of Agriculture.....	33, 703. 91			
Collections in appeals under grain standards act.....	101, 199. 25			
Collections under cotton standards act (act March 4, 1923, 42 Stat. 1518).....		83, 600. 76		
(For appropriation account, see p. 110.)				
Fumigation of cars and wagons on Mexican border....	53, 008. 00			
Reimbursement for Government property lost.....	1, 765. 51			
Damages to Government property.....	1, 136. 99			
	424, 678. 95	83, 600. 76		508, 279. 71
Total miscellaneous receipts under Depart- ment of Agriculture.....	4, 665, 510. 88	3, 459, 919. 85		8, 125, 430. 73
DEPARTMENT OF COMMERCE				
Sales of Government property:				
Proceeds of sale of Government property.....	102, 655. 99			
Sales of charts.....	240. 70			
Sale of publications.....	69, 931. 98			
Sale of sealskins.....	278, 885. 78			
Sale of fox skins.....	24, 507. 32			
Sale of otter skins.....	87. 66			
	476, 309. 43			476, 309. 43
Rent of public buildings, grounds, etc.—				
Rent of public buildings and grounds.....	3, 762. 19			3, 762. 19
Fees, fines, penalties, forfeitures, etc.—				
Commerce collections.....	265, 640. 20			
Exclusive privileges.....	158. 00			
Fees on letters patent.....	3, 683, 216. 35			
Fees under China trade act.....	2, 225. 00			
Fines, penalties, and forfeitures.....	51, 533. 82			
Forfeitures by contractors.....	309. 73			
Penalties for violation of air-traffic rules.....	560. 00			
Permits for fishing privileges.....	86. 00			
Testing fees, Bureau of Mines.....	9, 603. 65			
Testing fees, Bureau of Standards.....	62, 783. 67			
	4, 076, 116. 42			4, 076, 116. 42
Assessments and reimbursements:				
Refund on empty containers.....	10. 50			
Pipeline water rights, Hawaii.....	50. 00			
Work done by Department of Commerce.....	10, 502. 68			
Reimbursement for Government property lost.....	678. 79			
Damages to Government property.....	816. 65			
	12, 058. 62			12, 058. 62
Miscellaneous:				
Telegraph and telephone service.....	7. 17			
Unexplained balance in cash accounts.....	. 79			
	7. 96			7. 96
Total miscellaneous receipts under Department of Commerce.....	4, 568, 254. 62			4, 568, 254. 62

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total																																																															
DEPARTMENT OF THE INTERIOR																																																																			
Sales of Government property:																																																																			
Proceeds of sale of Government property—																																																																			
Interior Department proper.....	\$3, 846. 31																																																																		
Public Land Service.....	2, 956. 35																																																																		
Indian Service.....	13, 330. 26																																																																		
	\$20, 132. 92																																																																		
Sale of session laws, Alaska.....	775. 00																																																																		
Sale of public buildings, etc., on abandoned military reservation, Fort Davis, Alaska.....	196. 00																																																																		
Sale of publications, Geological Survey.....	10, 829. 68																																																																		
Sale of maps.....	45, 419. 50																																																																		
Sale of meals, Department of the Interior.....	1, 021. 43																																																																		
Sales to Indians.....	(⁵)																																																																		
	78, 374. 53			\$78, 374. 53																																																															
Public domain receipts:																																																																			
Sale of public lands (for details see p. 60).....	32, 882. 11	⁶ \$351, 768. 78		384, 650. 89																																																															
— Royalties on coal leases in Alaska.....	3, 827. 74																																																																		
— Sale of public timber.....	9, 188. 87																																																																		
— Sale of town lots, Alaska.....	1, 160. 17																																																																		
— Sale of land purchased for school and agency purposes, Klamath Agency, act Mar. 2, 1917.....	217. 00																																																																		
Proceeds from rentals of unallotted lands erroneously recorded and listed as allotted lands, Yankton Sioux Indians (28 Stat. 314-319).....	2, 778. 73																																																																		
	17, 172. 51			17, 172. 51																																																															
Receipts under mineral leasing act of Feb. 25, 1920 (41 Stat. 450, sec. 35).....																																																																			
	467, 478. 39	4, 207, 305. 40		4, 674, 783. 79																																																															
	<table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Production</th> </tr> <tr> <th>Future</th> <th>Past</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Alabama.....</td> <td>\$3, 036. 10</td> <td></td> <td>\$3, 036. 10</td> </tr> <tr> <td>California.....</td> <td>1, 388, 277. 74</td> <td>7280. 00</td> <td>1, 387, 997. 74</td> </tr> <tr> <td>Colorado.....</td> <td>96, 776. 98</td> <td></td> <td>96, 776. 98</td> </tr> <tr> <td>Idaho.....</td> <td>2, 482. 41</td> <td></td> <td>2, 482. 41</td> </tr> <tr> <td>Louisiana.....</td> <td>3, 897. 63</td> <td></td> <td>3, 897. 63</td> </tr> <tr> <td>Montana.....</td> <td>119, 060. 36</td> <td></td> <td>119, 060. 36</td> </tr> <tr> <td>Nevada.....</td> <td>1, 463. 05</td> <td></td> <td>1, 463. 05</td> </tr> <tr> <td>New Mexico.....</td> <td>25, 835. 27</td> <td></td> <td>25, 835. 27</td> </tr> <tr> <td>North Dakota.....</td> <td>32, 750. 14</td> <td></td> <td>32, 750. 14</td> </tr> <tr> <td>South Dakota.....</td> <td>40. 00</td> <td></td> <td>40. 00</td> </tr> <tr> <td>Utah.....</td> <td>57, 626. 67</td> <td></td> <td>57, 626. 67</td> </tr> <tr> <td>Washington.....</td> <td>3, 976. 86</td> <td></td> <td>3, 976. 86</td> </tr> <tr> <td>Wyoming.....</td> <td>2, 940, 091. 00</td> <td>7250. 42</td> <td>2, 939, 840. 58</td> </tr> <tr> <td></td> <td>4, 675, 314. 21</td> <td>7530. 42</td> <td>4, 674, 783. 79</td> </tr> </tbody> </table>				Production			Future	Past	Total	Alabama.....	\$3, 036. 10		\$3, 036. 10	California.....	1, 388, 277. 74	7280. 00	1, 387, 997. 74	Colorado.....	96, 776. 98		96, 776. 98	Idaho.....	2, 482. 41		2, 482. 41	Louisiana.....	3, 897. 63		3, 897. 63	Montana.....	119, 060. 36		119, 060. 36	Nevada.....	1, 463. 05		1, 463. 05	New Mexico.....	25, 835. 27		25, 835. 27	North Dakota.....	32, 750. 14		32, 750. 14	South Dakota.....	40. 00		40. 00	Utah.....	57, 626. 67		57, 626. 67	Washington.....	3, 976. 86		3, 976. 86	Wyoming.....	2, 940, 091. 00	7250. 42	2, 939, 840. 58		4, 675, 314. 21	7530. 42	4, 674, 783. 79	
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Under the mineral leasing act of Feb. 25, 1920 (41 Stat. 450 sec. 35), the above receipts are disposed of as follows:																																																																			
Future production—																																																																			
37½ per cent (\$1,753,242.83) credited to "Payments to States from receipts under mineral leasing act," p. 131.																																																																			
52½ per cent (\$2,454,539.96) credited to "Reclamation fund," p. 134.																																																																			
10 per cent (\$467,531.42) remains in Miscellaneous receipts.																																																																			
Past production—																																																																			
20 per cent (\$106.06) charged against "Payments to States from receipts under mineral leasing act," p. 131.																																																																			
70 per cent (\$371.29) charged against "Reclamation fund," p. 134.																																																																			
10 per cent (\$53.04) charged against Miscellaneous receipts.																																																																			
Receipts under mineral leasing act from naval petroleum reserve lands, act Feb. 25, 1920—																																																																			
California.....	7 \$1, 206. 66																																																																		
Wyoming.....	250. 42																																																																		
	7 956. 24			7 956. 24																																																															

⁵ Receipts stated under "Industry among Indians" p. 31.⁶ Of this amount \$13,891.36 was appropriated during the fiscal year 1928 for the fiscal year 1927, under "Five and three per cent funds to States (lands), p. 132 and \$337,875.42 under "Reclamation fund," p. 131 from receipts as follows: \$63,211.11 for the fiscal year 1925, \$101,274.34 for the 4th quarter, 1927, and \$168,339.47 for the first 3 quarters of the fiscal year 1928.⁷ Debit items, deduct.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF THE INTERIOR—Continued				
Public domain receipts—Continued				
Deposits by individuals for expenses of surveying public lands (act Aug. 8, 1894, 28 Stat. 423).....		\$10,758.75		
Coos Bay wagon-road grant fund (act Feb. 26, 1919, 40 Stat. 1180).....	\$69,480.70	23,160.23		
Oregon and California land-grant fund (act June 9, 1916, 39 Stat. 222).....		491,346.24		
Moneys due Oklahoma from royalties, oil and gas, south half of Red River, (act Mar. 4, 1923, 42 Stat., 1448).....		66,877.96		
(For appropriation accounts see p. 131.)				
—Proceeds from leases, Annette Islands reserve, Alaska (act Mar. 3, 1891, 26 Stat. 1101).....		4,201.36		
(For appropriation account, see p. 141.)				
Sale of reserve lands, reclamation projects (act May 20, 1920, 41 Stat., 605).....		5,168.05		
Proceeds of town sites, lots, Reclamation Service (act Apr. 16, 1906, 34 Stat., 116).....		2,661.28		
Potash deposits, royalties, and rentals (act Oct. 2, 1917, 40 Stat. 300).....		7,425.58		
(Receipts from the three sources above are credited to "Reclamation fund," p. 134.)				
	69,480.70	611,599.45		\$681,080.15
National park revenues—				
National Park Service.....	\$67.00			
Crater Lake National Park.....	20,691.37			
General Grant National Park.....	3,413.90			
Glacier National Park.....	14,826.44			
Grand Canyon National Park.....	45,523.82			
Hawaii National Park.....	1,450.00			
Hot Springs National Park.....	47,612.75			
Lassen Volcanic National Park.....	166.84			
Mesa Verde National Park.....	4,359.50			
Mount McKinley National Park.....	63.04			
Mount Rainer National Park.....	32,763.50			
Platt National Park.....	51.54			
Rocky Mountain National Park.....	887.12			
Sequoia National Park.....	35,376.27			
Wind Cave National Park.....	11,375.50			
Yellowstone National Park.....	251,975.66			
Yosemite National Park.....	270,686.35			
Zion National Park.....	2,844.50			
	744,135.10			744,135.10
Monument revenues—				
Carlsbad Cave National Monument.....	56,228.00			
Casa Grande National Monument.....	7.00			
Chaco Canyon National Monument.....	12.00			
Muir Woods National Monument.....	5.00			
Montezuma Castle National Monument.....	5.00			
Natural Bridges National Monument.....	5.00			
Petrified Forest National Monument.....	40.00			
Pipe Springs National Monument.....	6.00			
	56,308.00			56,308.00
	1,386,500.57	5,170,673.63		6,557,174.20
Rent of public buildings, grounds, etc.:				
Indian Service.....	3,905.76			3,905.76

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF THE INTERIOR—Continued				
Fees, fines, penalties, forfeitures, etc.:				
Copying fees, General Land Office.....	\$709. 40			
Copying fees, Department of the Interior.....	26, 707. 56			
Power permit, General Land Office.....	42, 842. 61			
Permit fees, Department of the Interior.....	15. 00			
Fees and commissions, land offices (act June 17, 1902, 32 Stat. 388).....	105, 881. 98	§ \$358, 579. 65		
(For appropriation account, see p. 134.)				
Hospital fees, Alaska.....	2, 492. 49			
Forfeitures by contractors (National Park Service).....	10. 00			
Filing fees, Indian Office.....	74. 00			
Fees, Indian lands and timber (Indian Service).....	84, 858. 97			
Forfeitures by runaway pupils (Indian Service).....	641. 10			
Forfeitures by contractors (Indian Service).....	121. 14			
Hospital fees (Indian Service).....	3, 507. 74			
Proceeds of Fort Hall irrigation and water system, Idaho (Indian Service).....	100. 80			
	267, 962. 79	358, 579. 65		\$626, 542. 44
Gifts and contributions:				
Donations to National Park Service (act June 5, 1920, 41 Stat. 917).....		38, 820. 48		
Donations for purchase of lands, national parks (act Jan. 12, 1927, 44 Stat. 966).....		11, 725. 00		
(For appropriation accounts, see p. 139.)				
Moneys received from persons unknown.....	50. 00			
	50. 00	50, 545. 48		50, 595. 48
Repayments of investments:				
Return of advances made to the reclamation fund.....	1, 000, 000. 00			§ 1, 000, 000. 00
Assessments and reimbursements:				
Cost of surveying railroad and private land claims.....	4, 933. 33			
Reclamation fund.....	(10)			
Work done by the Department of the Interior.....	345. 98			
Revenue stamps, account General Land Office.....	1. 80			
Refund of transportation, interior, civil.....	18. 87			
Refund of administrative expenses, General Land Office.....	57. 01			
Refund of repair charge.....	6. 00			
	5, 362. 99			5, 362. 99
Construction charges (Indian Service)—				
Ahtanum project.....	1, 291. 05			
Blackfeet project.....	3, 014. 18			
Colorado River Reservation project.....	5, 855. 50			
Flathead project.....	6, 763. 83			
Fort Peck project.....	2, 508. 20			
Fort Hall project.....	6, 775. 85			
Modoc Point project.....	362. 25			
Sand Creek project.....	1, 574. 00			
Owens River Valley project.....	254. 09			
Pine River project.....	130. 88			
Uintah irrigation project.....	2, 728. 48			
Wind River project.....	1, 310. 83			
	32, 569. 14			32, 569. 14
Costs collected from estates of deceased Indians.....	52, 147. 56			
Work done by the Indian Office.....	91. 02			
Refund of transportation (Indian Service).....	125. 01			
	52, 363. 59			52, 363. 59

§ Of this amount \$108,230.79 was appropriated during the fiscal year 1928 for the 4th quarter, 1927, and \$250,298.86 for the first three quarters of the fiscal year 1928, under the "Reclamation fund" (special fund), p. 134.

¶ 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, \$8,000,000 of which, including the \$1,000,000 for 1928, 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.

10 Receipts credited direct to the appropriation, "Reclamation fund" (special fund), by repay covering warrants, amounting to \$5,898,995.09 during the fiscal year 1928, are shown on p. 49.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF THE INTERIOR—Continued				
Assessments and reimbursements—Continued				
Irrigation charges, Wapato project, act Feb. 14, 1920 (41 Stat. 431)-----		\$264, 056. 21		
Maintenance charges, irrigation system, act Aug. 1, 1914 (38 Stat. 583)—				
Ahtanum project, Washington-----		12, 905. 83		
Colorado River Reservation, Ariz-----		47, 956. 29		
Crow Reservation, Mont-----		56, 256. 92		
Fort Belknap Reservation, Mont-----		2, 822. 07		
Fort Hall Reservation, Idaho-----		58, 037. 09		
Hogback project, Navajo Reservation-----		674. 75		
Le Clair-Riverton Ditch No. 2 on ceded portion of Wind River Reservation, Wyo-----		1, 889. 23		
Modoc Point project, Oregon-----		1, 530. 90		
Nespelem, Wash-----		824. 79		
Pala Reservation, Calif-----		900. 80		
Pine River project, Southern Ute-----		1, 822. 14		
Sand Creek project, Oregon-----		7, 545. 56		
Satus project, Washington-----		6, 048. 23		
Toppenish-Simcoe, Wash-----		2, 640. 75		
Uintah Reservation, Utah-----		85, 950. 80		
Wapato project, Washington-----		153, 459. 30		
Wind River Diminished Reservation, ceded lands, Wyoming-----		52, 438. 76		
Yuma Reservation, Calif-----		45, 913. 05		
Maintenance and operation charges, irrigation system, Act May 18, 1916 (39 Stat. 142)—				
Blackfeet Reservation, Mont-----		7, 575. 04		
Flathead project, Montana-----		45, 073. 65		
Fort Peck Reservation, Mont-----		7, 427. 38		
(For appropriation accounts see pp. 171, 172.)				
		863, 749. 54		\$863, 749. 54
Damages to Government property—				
Interior, civil-----	\$196. 91			
Indian Service-----	528. 53			
	725. 44			725. 44
Reimbursement for Government property lost—				
Interior, civil-----	134. 38			
Indian Service-----	530. 39			
	664. 77			664. 77
Reimbursement to United States on account of appropriations made for Indian tribes, as follows—				
Blackfeet Reservation, Mont., irrigation system (reimbursable)-----	12. 50			
Diversion Dam, Gila River Reservation, Ariz. (reimbursable) 1924-25-----	25. 00			
Expenses, sale of timber, 1927 (reimbursable) 1928-----	44, 340. 09			193, 833. 47
Flathead Reservation, Mont., irrigation systems (reimbursable)-----	395. 75			
Fort Hall Reservation and ceded lands, Idaho, irrigation system, 1922-23 (reimbursable)-----	4, 310. 34			
1924-----	64. 00			
1925-----	509. 37			
Fort Peck Reservation, Mont., irrigation systems (reimbursable)-----	349. 74			
Indian lands in Oklahoma, payment of drainage assessments on (reimbursable)-----	1, 170. 00			
Indian reservations, irrigation (reimbursable)—				
No year-----	10. 49			
Industry among Indians ¹¹ ("Loans and advances")-----	92, 338. 86			
La Pointe Agency Indians, Wis., reimbursement for relief of-----	710. 84			
Okanogan County, Wash., maintenance and operation charges, allotted lands, 1923 (reimbursable)-----	65. 02			
Okanogan County, Wash., water rights, etc., for Indian allottees, 1927 (reimbursable)-----	492. 50			
Omaha and Winnebago allotments, drainage assessments, 1916-17 (reimbursable)-----	1, 005. 90			

¹¹ Heretofore deposited as "Sales to Indians."

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—				
Payment to Indians of Wind River Reservation, Wyo. (reimbursable).....	\$50. 00			
Wind River Diminished Reservation and ceded lands, Wyoming, irrigation system, 1927 (reimbursable).....	6. 50			
Yakima Reservation, Wash., diversion dam and distribution and drainage system (reimbursable).....	5, 305. 00			
	344, 995. 37			\$344, 995. 37
	436, 681. 30	\$863, 749. 54		1, 300, 430. 84
Miscellaneous:				
Unclaimed funds of patients, Freedmen's Hospital.....	6. 37			
Unclaimed funds of patients, St. Elizabeths Hospital.....	979. 32			
Excess cash, miscellaneous sources.....	. 10			
Unexplained balances in cash accounts (Indian Service).....	. 16			
	985. 95			985. 95
Trust funds:				
Completing surveys within railroad land grants, act June 25, 1910 (36 Stat. 834).....			\$10, 000. 00	
Outstanding liabilities, lands, act Mar. 2, 1907 (34 Stat. 1245).....			13, 663. 76	
Unearned moneys, lands, act Jan. 27, 1898 (30 Stat. 1234).....			175. 24	
(For appropriation accounts see p. 132.)				
Personal funds of patients, St. Elizabeths Hospital, act Feb. 20, 1905 (33 Stat. 731).....			162, 822. 81	
Pension money, St. Elizabeths Hospital, act Feb. 20, 1905 (33 Stat. 731).....			81, 119. 80	
(For appropriation accounts see p. 142.)				
Proceeds from effects of deceased employees, Department of the Interior (Decision of Comptroller General Feb. 15, 1928 (A-21379).....			86. 11	
(For appropriation account see p. 143.)				
Unclaimed moneys of discharged patients, St. Elizabeths Hospital (Civil War cases) (act Feb. 20, 1905, 33 Stat. 731).....			3, 357. 11	
(For appropriation account see p. 143.)				
			271, 224. 83	271, 224. 83
Proceeds of sales and leases of Indian lands, etc.—				
Blackfeet Reservation, Mont., proceeds sale of Indian lands, act, Mar. 1, 1907 (34 Stat. 1036).....			3, 804. 15	
(For appropriation account see p. 155.)				
Cheyenne River Reservation, S. Dak., proceeds, sale of Indian lands, act May 29, 1908 (35 Stat. 460).....			24, 412. 10	
Cheyenne River Reservation, S. Dak., proceeds, sale of Indian lands, act Jan. 28, 1913 (37 Stat. 653).....			176. 40	
(For appropriation accounts see p. 152.)				
Chickasaw, interest on moneys of Indian tribes deposited in banks, act Mar. 3, 1911 (36 Stat. 1070).....			1, 490. 98	
Choctaw, interest on moneys of Indian tribes deposited in banks, act Mar. 3, 1911 (36 Stat. 1070).....			1, 391. 69	
(For appropriation accounts see p. 157.)				

7 Debit item, deduct.

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. Chippewas in Minnesota, proceeds, sale of Indian lands, timber, etc., act Jan. 14, 1889 (25 Stat. 645)-----			\$14, 321. 02	
Coeur d'Alene Reservation, Idaho, proceeds, sale of Indian lands, act June 21, 1906 (34 Stat. 335)-----			310. 52	
(For appropriation accounts see p. 152.)				
Colorado River Reservation, Ariz., proceeds, sale of Indian town sites, act Apr. 30, 1908 (35 Stat. 77)-----			228. 76	
(For appropriation account see p. 156.)				
Colville Reservation, Washington, proceeds, sale of Indian lands, act Mar. 22, 1906 (34 Stat. 80)-----			7, 224. 66	
(For appropriation account see p. 155.)				
Crow Reservation, Mont., proceeds, sale of Indian town sites, act June 4, 1920 (41 Stat. 757)-----			470. 00	
(For appropriation account see p. 156.)				
Crow Reservation, Mont., proceeds, sale of Indian lands, act Apr. 27, 1904 (33 Stat. 361)-----			6, 437. 96	
(For appropriation account see p. 152.)				
Devils Lake Reservation, N. Dak., proceeds, sale of Indian lands, act Apr. 27, 1904 (33 Stat. 323)-----			260. 25	
(For appropriation account see p. 155.)				
Five Civilized Tribes, Oklahoma, proceeds, sale of Indian lands, etc., act June 28, 1898 (30 Stat. 495)-----			237, 069. 98	
Flathead Reservation, Mont., proceeds, sale of Indian lands, act Apr. 23, 1904 (33 Stat. 305)-----			2, 611. 55	
(For appropriation accounts see p. 155.)				
Fort Berthold Reservation, N. Dak., proceeds, sale of Indian lands, act June 1, 1910 (36 Stat. 455-9)-----			11, 611. 96	
(For appropriation account see p. 152.)				
Fort Belknap Reservation, Mont., proceeds, sale of Indian town sites, act Mar. 3, 1921 (41 Stat. 1355)-----			413. 31	
(For appropriation accounts see p. 156.)				
Fort Peck Reservation, Mont., proceeds, sale of Indian lands, act May 30, 1908 (35 Stat. 559-564)-----			195, 095. 66	
(For appropriation account see p. 152.)				
Indian moneys, proceeds of labor, act Mar. 3, 1883 (22 Stat. 590)-----			2, 933, 496. 52	
(For appropriation account see p. 157.)				
Jemez Pueblo 4 per cent fund (loss of lands and water rights), act Dec. 22, 1927 (45 Stat. 18)-----			500. 00	
(For appropriation account see p. 152.)				
Jicarilla Reservation, N. Mex., proceeds, sale of Indian timber, act Mar. 4, 1907 (34 Stat. 1413)-----			10, 855. 47	
(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 (42 Stat. 1448)-----			111, 563. 06	
(For appropriation account see p. 156.)				

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. Kiowa Agency Hospital, Oklahoma, proceeds, sale of Indian lands, act June 10, 1913 (38 Stat. 92)			\$1, 239. 12	
(For appropriation account see p. 152.)				
Kiowa, Comanche, and Apache Indians, Okla- homa, proceeds, sale of Indian lands, act Mar. 20, 1906 (34 Stat. 80)			1, 591. 19	
(For appropriation account see p. 152.)				
Menominee Reservation, Wis., proceeds, sale of Indian lumber, etc., act Mar. 28, 1908 (35 Stat. 51)			651, 244. 14	
(For appropriation account see p. 153.)				
Osage, Oklahoma, trust lands, act Sept. 29, 1865 (14 Stat. 688)			160. 00	
(For appropriation account see p. 153.)				
Osage Indians, Oklahoma, deceased, proceeds, sale of Indian lands, act Apr. 18, 1912 (37 Stat. 87)			45, 051. 52	
(For appropriation account see p. 153.)				
Osage Reservation, Okla., oil and gas leases, royal- ties, etc., act June 28, 1906 (34 Stat. 544)			11, 953, 973. 40	
(For appropriation account see p. 155.)				
Pine Ridge Reservation, S. Dak., proceeds, sale of Indian lands, act May 27, 1910 (36 Stat. 440-443)			7, 472. 91	
(For appropriation account see p. 153.)				
Piute Indians, Pyramid Lake Reservation, Nev., proceeds, sale of Indian lands, act June 7, 1924 (43 Stat. 596)			3, 333. 77	
Red Lake Reservation, Minn., proceeds, sale of Indian lands, act Feb. 20, 1904 (33 Stat. 50)			7 227. 68	
(For appropriation accounts see p. 156.)				
Red Lake Forest, Minn., proceeds, sale of Indian lumber, etc., act May 18, 1916 (39 Stat. 137)			11, 246. 87	
(For appropriation account see p. 153.)				
Rosebud Reservation, S. Dak., proceeds, sale of Indian lands, act Mar. 2, 1907 (34 Stat. 1231)			423. 27	
Rosebud Reservation, S. Dak., proceeds sale of Indian lands, act Apr. 23, 1904 (33 Stat. 258)			112. 00	
(For appropriation accounts see p. 156.)				
Rosebud Reservation, S. Dak., proceeds, sale of Indian lands, act May 30, 1910 (36 Stat. 448-451)			1, 843. 80	
(For appropriation account see p. 153.)				
Round Valley Reservation, Calif., proceeds, sale of Indian lands, act Feb. 8, 1905 (33 Stat. 707)			50. 45	
(For appropriation account see p. 153.)				
Seneca Nation of New York, proceeds of tribal leases, etc., act Feb. 28, 1901 (31 Stat. 819)			18, 864. 57	
(For appropriation account see p. 157.)				
Standing Rock Reservation, N. Dak., proceeds, sale of Indian lands, act May 29, 1908 (35 stat. 460)			12, 548. 10	
Standing Rock Reservation, N. Dak., proceeds, sale of Indian lands, act Feb. 14, 1913 (37 Stat. 675)			4, 785. 56	
(For appropriation account see p. 154.)				

¹ Debit item, deduct.

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. Shoshone or Wind River Reservation, Wyo., proceeds, sale of Indian lands, act Mar. 3, 1905 (33 Stat. 1016-1022)-----			\$963. 81	
(For appropriation account see p. 157.)				
Southern Ute Reservation, proceeds, sale of Indian lands, act Feb. 20, 1895 (28 Stat. 678)-----			568. 40	
(For appropriation account see p. 156.)				
Tesuque Pueblo 4 per cent fund (loss of lands and water rights), act Dec. 22, 1927 (45 Stat. 18)-----			29, 301. 20	
(For appropriation account see p. 154.)				
Uintah and White River Ute, proceeds, sale of Indian lands, act May 27, 1902 (32 Stat. 263-264)-----			2, 079. 48	
(For appropriation account see p. 157.)				
Umatilla Reservation, Oreg., proceeds, sale of Indian lands, act Mar. 3, 1885 (23 Stat. 343)-----			153. 58	
Ute, proceeds, sale of Indian lands, act June 15, 1880 (21 Stat. 199-204)-----			83, 494. 83	
(For appropriation accounts see p. 154.)				
Wind River Reservation, Wyo., proceeds, oil and gas leases, act Aug. 21, 1916 (39 Stat. 519)-----			15, 477. 37	
(For appropriation account see p. 157.)				
Yuma Reservation, Calif., proceeds, sale of irrigable lands, act Apr. 21, 1904 (33 Stat. 224)-----			523. 50	
(For appropriation account see p. 155.)				
			16, 407, 237. 78	\$16, 407, 237. 78
			16, 678, 462. 61	16, 678, 462. 61
Total miscellaneous receipts, including \$384,650. 89 for "Sales of public lands" under Department of the Interior-----	\$3, 174, 460. 90	\$6, 443, 548. 30	16, 678, 462. 61	26, 296, 471. 81
DEPARTMENT OF JUSTICE				
Interest, premium, and discount:				
Interest on public deposits-----	3, 363. 97			3, 363. 97
Sales of Government property:				
Proceeds of sale of Government property—				
Department of Justice----- \$457. 52				
Judicial----- 4, 808. 62				
	5, 266. 14			
Sale of farm products (National Training School for Boys, Washington, D. C.)-----	98. 55			
Sale of hides-----	53. 10			
	5, 417. 79			5, 417. 79
Rent of public buildings, grounds, etc.:				
Rent of public buildings and grounds-----	7. 50			7. 50
Fees, fines, penalties, forfeitures, etc.:				
Judicial fees and costs-----	211, 852. 99			
Judicial emolument fees-----	1, 532, 942. 42			
Attorneys' fees-----	55. 00			
Forfeitures, bonds of aliens-----	1, 163. 75	¹² 1, 000. 00		
Judicial fines, penalties, and forfeitures-----	2, 183, 765. 38	¹² 3, 100. 00		
Collections under enforcement of national prohibition act (judicial) ¹³ -----	3, 843, 604. 99	¹² 3, 000. 00		
Alaska fund-----		153, 688. 27		
Under the act of Mar. 3, 1913 (37 Stat., 728, sec. 1), receipts from the above fund are disposed of as follows:				
65 per cent (\$99,897.37) credited to "Wagon roads, bridges, and trails, Alaska fund" (War), p. 303.				
25 per cent (\$38,422.07) credited to "Public schools, Alaska fund" (Interior), p. 141.				
10 per cent (\$15,368.33) credited to "Relief of the indigent, Alaska fund" (Independent Offices), p. 77.				
	7, 773, 384. 53	160, 788. 27		7, 934, 172. 80

¹¹ Par value of Liberty loan bonds, various issues, credited to appropriation "Retirement from gifts, forfeitures, and other miscellaneous receipts" (Public debt), p. 337.
¹² Additional collections from this source amounting to \$953,224.77 were made as follows:

\$843, 199. 48
 115, 025. 29

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF JUSTICE—Continued				
Assessments and reimbursements:				
Reimbursement for empty containers.....	\$660. 00			
Reimbursement for printing record, Court of Claims.....	18, 671. 91			
Reimbursement for maintenance of District of Columbia inmates in Federal, penal, and correctional institutions.....	160, 888. 53			
Reimbursement for Government property lost.....	193. 24			
Damages to Government property.....	344. 10			
	180, 757. 78			\$180, 757. 78
Miscellaneous:				
Unclaimed moneys remaining in registry of courts 5 years or longer.....	133, 105. 62	¹² \$50. 00		
Unclaimed wages of seamen remaining in registry of courts more than 6 years.....	117, 612. 39			
Telegraph and telephone service.....	3. 42			
Excess cash, miscellaneous sources.....	3. 09			
Bribes to United States officers.....	10, 984. 95			
	261, 709. 47	50. 00		261, 759. 47
Total miscellaneous receipts under Department of Justice, including Judicial.....	8, 224, 641. 04	160, 838. 27		8, 385, 479. 31
DEPARTMENT OF LABOR				
Interest, premium, and discount:				
Interest on public deposits.....	2, 063. 07			2, 063. 07
Sales of Government property:				
Proceeds of sale of Government property.....	517. 63			517. 63
Rent of public buildings, grounds, etc.:				
Rent of public buildings and grounds.....	478. 95			478. 95
Fees, fines, penalties, forfeitures, etc.:				
Naturalization fees.....	979, 070. 50			
Labor collections.....	121, 521. 58			
Immigration Service—				
Exclusive privileges.....	754. 50			
Head tax.....	3, 262, 740. 70			
Immigration fines, penalties, forfeitures, etc.....	86, 158. 80			
Immigration permits.....	393, 668. 88			
Forfeitures, bonds of aliens.....	152, 223. 09	¹² 73, 000. 00		
Passage moneys collected from steamship companies for return of deported aliens (act Feb. 5, 1917, 39 Stat. 880).....		318. 93		
(For appropriation account see p. 189.)	4, 996, 138. 05	73, 318. 93		5, 069, 456. 98
Assessments and reimbursements:				
Charges for care, treatment, etc., of aliens in Ellis Island hospital.....	75, 546. 50			
Sale of water and electricity.....	149. 50			
Reimbursement for Government property lost.....	93. 56			
Damages to Government property.....	24. 68			
	75, 814. 24			75, 814. 24
Miscellaneous:				
Bribes to United States officers.....	45. 00			
Telegraph and telephone service.....	379. 11			
Excess cash, miscellaneous sources.....	7 5. 59			
	418. 52			418. 52
Total miscellaneous receipts under Department of Labor.....	5, 075, 430. 46	73, 318. 93		5, 148, 749. 39

¹ Debit item, deduct.¹² Par value of Liberty loan and Treasury 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
NAVY DEPARTMENT				
Interest, premium, and discount:				
Interest on public deposits.....	\$381. 60			
Interest on daily balances, Navy.....	436. 13			
Pay, miscellaneous, Navy (gain by exchange) (act Mar. 3, 1893, 27 Stat. 716).....		¹⁴ \$1, 726. 57		
	817. 73	1, 726. 57		\$2, 544. 30
Sales of Government property:				
Proceeds of sale of Government property.....	1, 069, 038. 51			
Sale of war supplies.....	187, 194. 61			
Sale of charts, Hydrographic Office.....	35, 259. 40			
	1, 291, 492. 52			1, 291, 492. 52
Public domain receipts:				
Royalties, naval petroleum reserves—				
California.....	1, 884, 058. 47			
Wyoming.....	2, 451. 96	¹² 3, 000, 000. 00		
	1, 886, 510. 43	3, 000, 000. 00		4, 886, 510. 43
Revenue-producing enterprises:				
Earnings from Navy radio service.....	120, 000. 00			
Profits from sale of ships' stores, Navy (act May 13, 1908, 35 Stat. 146).....		297, 915. 26		
(For appropriation account see p. 202.)	120, 000. 00	297, 915. 26		417, 915. 26
Repayments of investments:				
Proceeds Government owned securities—				
Sale of war supplies.....	111, 097. 48			111, 097. 48
Rent of public buildings, grounds, etc.:				
Rent of public buildings and grounds.....	136, 052. 95			136, 052. 95
Fees, fines, penalties, forfeitures, etc.:				
Purchase of discharges, Navy and Marine Corps.....	2, 879. 16			
Fines, penalties and forfeitures.....	3, 644. 05			
Forfeitures by contractors.....	30, 007. 20			
Recovery of value of oil in case of United States against—				
Pan American Petroleum Co.....	1, 920, 886. 94			
Pan American Petroleum and Transport Co.....	11, 092, 264. 82			
Navy fines and forfeitures (R. S. 934, sec. 4808 and act June 7, 1900, 31 Stat. 697).....		859, 804. 94		
(For appropriation account see p. 197.)		498, 901. 70		
Naval hospital fund (R. S. 934, sec. 4808 and act Mar. 2, 1799, 1 Stat. 729).....		498, 901. 70		
(For appropriation account see p. 203.)	13, 049, 682. 17	1, 358, 706. 64		14, 408, 388. 81
Gifts and contributions:				
Moneys received from persons unknown.....	⁷ 837. 36			⁷ 837. 36
Assessments and reimbursements:				
Work done by Navy Department.....	73, 286. 58			
Car demurrage.....	4. 00			
Rebates for return of empty barrels and bags.....	1, 444. 83			
Overhead charges on sales of service or supplies.....	57, 592. 55			
Transportation charges, car mileage.....	506. 07			
Reimbursement by Kittery water district, Portsmouth Navy Yard.....	11, 855. 38			
Refund by Eastern Massachusetts Street Railway.....	98. 34			
Settlement of claim against Erie Forge and Steel Co.....	10, 000. 00			
Reimbursement for Government property lost.....	44, 900. 27			
Damages to Government property.....	39, 325. 50			
	239, 013. 52			239, 013. 52

⁷ Debit item, deduct.

¹² Par value of Liberty loan and Treasury bonds, various issues, credited to appropriation "Retirements from gifts, forfeitures, and other miscellaneous receipts" (Public debt), p. 337.

¹⁴ Credited to annual appropriation "Pay, miscellaneous," p. 192.

RECEIPTS AND EXPENDITURES, 1928

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
NAVY DEPARTMENT—Continued				
Miscellaneous:				
Clothing and small stores fund..... (For appropriation account see p. 202.)		¹⁵ \$83. 81		
Telephone service.....	\$1, 771. 79			
Broken mess gear.....	2, 755. 09			
Unexplained balances in cash accounts.....	132. 85			
	4, 659. 73	83. 81		\$4, 743. 54
Trust funds:				
Pay of the Navy, deposit fund..... (For appropriation account see p. 202.)			(¹⁶)	
Pay of the Marine Corps, deposit fund..... (For appropriation account see p. 208.)			¹⁵ \$15. 00	
Navy pension fund, principal (act Mar. 1, 1799, 1 Stat. 716)..... (For appropriation account see p. 210.)			4, 143. 09	
			4, 158. 09	4, 158. 09
Total miscellaneous receipts under Navy Department.....	16, 838, 489. 17	4, 658, 432. 28	4, 158. 09	21, 501, 079. 54
DEPARTMENT OF STATE				
Interest, premium, and discount:				
Interest on public deposits.....	3, 251. 06			
Gain by exchange.....	5, 176. 85			
	8, 427. 91			\$8, 427. 91
Sales of Government property:				
Proceeds of sale of Government property—				
Department of State.....	\$243. 10			
Foreign intercourse.....	3, 626. 62			
Sale of maps, International Boundary Commission.....	3, 869. 72			
	38. 40			
	3, 908. 12			3, 908. 12
Rent of public buildings, grounds, etc.:				
Rent of public buildings and grounds.....	2, 171. 48			2, 171. 48
Fees, fines, penalties, forfeitures, etc.:				
Consular fees.....	6, 591, 020. 56			
Consular court fees.....	4, 642. 61			
Copying fees.....	11. 20			
Passport fees.....	1, 700, 030. 00			
	8, 295, 704. 37			8, 295, 704. 37
Gifts and contributions:				
Funds contributed as quotas to Pan American Union (act July 26, 1894, 28 Stat. 251)..... (For appropriation account see p. 225.)		138, 925. 90		138, 925. 90
Assessments and reimbursements:				
Reimbursement of relief moneys furnished American citizens and prisoners of war in Germany.....	33. 75			
Reimbursement on account of "Representation of interests of foreign governments growing out of hostilities in Europe, 1915, 1915-16, and 1916-17".....	80, 762. 65			
Costs in extradition cases.....	2, 147. 45			
German Government's moiety, expenses, Mixed Claims Commission (act Feb. 24, 1927, 44 Stat. 1189).....		7, 379. 68		
Hungarian Government's moiety, expenses, Tripartite Claims Commission (act Feb. 24, 1927, 44 Stat. 1189).....		3, 803. 04		
Austrian Government's moiety, expenses, Tripartite Claims Commission (act Feb. 24, 1927, 44 Stat. 1189)..... (For appropriation accounts see p. 225.)		2, 903. 09		
Damages to Government property.....	3. 00			
	82, 946. 85	14, 085. 81		97, 032. 66

¹⁵ Credits to this fund, beginning with the fiscal year 1928, excluding this amount, were made direct to the appropriation account by repay covering warrants.

¹⁶ Credits to this fund, beginning with the fiscal year 1928 were made direct to the appropriation account by repay covering warrants.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
DEPARTMENT OF STATE—Continued				
Miscellaneous:				
Excess cash, miscellaneous sources.....	\$2. 32			\$2. 32
Trust funds:				
(For appropriation accounts see pp. 225-229.)				
Awards in pecuniary claims, United States and Great Britain, agreement of Aug. 18, 1910, provisions of act of Congress approved Feb. 27, 1896 (29 Stat. 32)			\$84, 164. 85	
Estates of decedents (R. S. 305, sec. 1709)			2, 828. 07	
Foreign Service retirement and disability fund (act May 24, 1924, 43 Stat. 144)—				
Deductions from salaries in the Department of State, proper.....			² 1, 004. 67	
Interest on investments.....			9, 548. 63	
Funds due (act Feb. 27, 1896, 29 Stat. 32)—				
Emmanuel Busotil.....			15. 00	
George Gonzales.....			5. 00	
Wilhelm Guettler, deceased.....			10. 00	
Sale of effects of J. T. Savine (act Feb. 27, 1896, 29 Stat. 32).....			9. 14	
Wages due (act Feb. 27, 1896, 29 Stat. 32)—				
Charles L. Bennett, American seaman, steamship Oakspring.....			52. 00	
Estate of Lorenzo Esperes, American seaman, steamship American Legion.....			37. 69	
Paul Guiho, American seaman, deserter from Forest Dream.....			31. 27	
Certain Chinese seamen.....			351. 85	
J. Sangros, seaman, American steamship Liberty Land.....			5. 40	
Fred Wallace, seaman, steamship Saucon.....			44. 27	
			98, 107. 84	98, 107. 84
Total miscellaneous receipts under Department of State.....	8, 393, 161. 05	\$153, 011. 71	98, 107. 84	8, 644, 280. 60
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)—				
Liberia.....	\$9, 610. 46			
Russia.....	764, 554. 89			
	774, 165. 35			
Sales of surplus war supplies (act July 9, 1918)—				
France.....	20, 367, 057. 25			
	21, 141, 222. 60			21, 141, 222. 60
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. 28, 1926, Apr. 30, 1926, and May 3, 1926, on account of—				
Belgium.....	\$2, 250, 000. 00			
Estonia.....	175, 000. 00			
Finland.....	263, 670. 00			
Great Britain.....	134, 775, 000. 00			
Hungary.....	58, 422. 54			
Latvia.....	75, 000. 00			
Lithuania.....	96, 460. 85			
Poland.....	2, 250, 000. 00			
	139, 943, 553. 39			
	4, 636, 203. 39	¹⁷ 135, 307, 350. 00		139, 943, 553. 39
Principal and interest on bonds of Louisiana held by the United States.....	5, 330. 94			
Interest repaid to the Government by Central Branch, Union Pacific Railroad.....	15, 138. 45			
Interest on public deposits.....	4, 777, 165. 77			
Interest on deferred collections.....	68. 46			

² Additional deductions amounting to \$155,414.72 were made during the fiscal year 1928 by transfer appropriation warrants. See note 39, p. 225.

¹⁷ Par value of United States securities received as interest and applied for redemption. For appropriation account see p. 337.

RECEIPTS AND EXPENDITURES, 1928

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
TREASURY DEPARTMENT—Continued				
Interest, premium, and discount—Continued.				
Interest on deferred payments for Industrial Christian Home, Salt Lake City, Utah	\$50. 00			
Interest on deferred payments for Marine hospital, Cleveland, Ohio	21, 328. 12			
Interest accrued on bonds in payment of loans to American citizens in Europe	2. 00			
Difference between redemption value and sale price of war-savings stamps	57. 36			
Discount on certificates of indebtedness redeemed	20, 733. 20			
Discount on Treasury notes purchased	6, 250. 00			
Dividends from failed banks on account of Liberty loan subscriptions	3, 811. 80			
Proceeds of public debt coupon found, owner unknown	19. 75			
	4, 849, 955. 85			\$4, 849, 955. 85
	30, 627, 381. 84	\$135, 307, 350. 00		165, 934, 731. 84
Sales of Government property:				
Proceeds of sale of Government property—				
Bureau of Prohibition	\$864. 11			
Coast Guard	17, 989. 85			
Customs Service	11, 787. 72			
Division of Supply	29, 868. 87			
Engraving and Printing	32, 494. 13			
Internal Revenue Service	11, 270. 17			
Mint service	107, 537. 79			
Public buildings	26, 139. 64			
Public-debt service	3, 157. 80			
Public Health Service	4, 374. 38			
Treasury Department proper	1, 883. 72			
	247, 368. 18			
Sale of Industrial Christian Home, Salt Lake City, Utah, part payment	500. 00			
Sales of articles fabricated in occupational therapy, Public Health Service	360. 57			
Sale of rations, Public Health Service	16, 719. 37			
Sale of site of post office and customhouse at Sandusky, Ohio	101, 000. 00			
Sale of portion of Marine hospital reservation, Cleveland, Ohio		(18)		
Surplus received from sale of unclaimed merchandise	164. 08			
Sale of office material, etc. (General Supply Committee)	37, 519. 42			
Sales were made to departments and independent offices as follows—				
House of Representatives	\$105. 35			
Library of Congress	77. 50			
Government Printing Office	316. 18			
Executive Office	27. 00			
Independent offices—				
American Battle Monuments Commission	4. 72			
Board of Mediation	38. 50			
Board of Tax Appeals	83. 50			
Bureau of Efficiency	15. 38			
Civil Service Commission	44. 74			
Council of National Defense	. 96			
Employees' Compensation Commission	70. 00			
Federal Board for Vocational Education	. 52			
Federal Reserve Board	8. 00			
Federal Trade Commission	66. 42			
General Accounting Office	8. 52			
General Supply Committee	59. 63			
Interstate Commerce Commission	2, 066. 53			
National Advisory Committee for Aeronautics	53. 68			
Office of Public Buildings and Public Parks of the National Capital	364. 23			
Smithsonian Institution	46. 13			

¹⁸ Receipts credited direct to the appropriation "Marine hospital (new), Cleveland, Ohio (special fund), p. 49, amounted to \$312,500 during the fiscal year 1928. (See p. 265.)

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.—Continued.				
Sales were made to departments and independent offices as follows—				
U. S. Housing Corporation.....	\$16. 51			
U. S. Shipping Board.....	82. 62			
U. S. Tariff Commission.....	4. 32			
U. S. Veterans' Bureau.....	955. 77			
Department of Agriculture.....	5, 852. 02			
Department of Commerce.....	3, 191. 29			
Department of the Interior.....	1, 090. 12			
Department of Justice.....	1, 002. 17			
Department of Labor.....	12. 15			
Navy Department.....	284. 39			
Post Office Department.....	6, 711. 13			
Department of State.....	4, 205. 72			
Pan American Union.....	82. 87			
Treasury Department.....	5, 496. 78			
War Department.....	427. 76			
Panama Canal.....	809. 40			
District of Columbia.....	3, 836. 91			
	37, 519. 42	\$403, 631. 62		\$403, 631. 62
Franchise tax receipts:				
Federal reserve bank franchise tax (Act Dec. 23, 1913, 38 Stat. 258).....		\$249, 591. 17		
Federal intermediate credit banks franchise tax (Act Mar. 4, 1923, 42 Stat. 1457).....		368, 775. 88		
(For appropriation accounts see p. 337.)				
		618, 367. 05		618, 367. 05
Profits on coinage, bullion deposits, etc.:				
Seigniorage on silver dollars.....	457, 267. 23			
Seigniorage, subsidiary silver coinage.....	2, 297, 347. 35			
Seigniorage, minor coinage.....	3, 151, 906. 76			
Surplus bullion recovered.....	43, 265. 71			
Special assays of bullion and ores.....	2, 543. 50			
Charges on bullion deposits.....	245, 048. 74			
Sale of medals.....	5, 762. 87			
Charges on bars sold.....	32, 468. 44			
	6, 235, 610. 60			6, 235, 610. 60
Revenue-producing enterprises:				
Earnings from Coast Guard radio service.....	589. 89			589. 89
Rent of public buildings, grounds, etc.:				
Ground rents, San Juan, P. R.....	662. 88			
Rent of public buildings and grounds.....	87, 380. 50			
	88, 043. 38			88, 043. 38
Fees, fines, penalties, forfeitures, etc.:				
Tax on circulation of national banks.....	3, 234, 240. 29			
Customs fines, etc.....	2, 562, 875. 21			
Collection under enforcement of national prohibition act ¹⁹	115, 025. 29			
Seized money in narcotic and prohibition cases.....	2, 050. 26			
Fines, penalties, and forfeitures—				
Internal Revenue Service.....	\$1, 268. 45			
Public Debt Service.....	4. 12			
	1, 272. 57			
Forfeitures by contractors.....	173. 50			
Copying fees, Treasury Department.....	6, 019. 42			
Proceeds of property under section 3749, Revised Statutes, in Georgia County, Miss.....	310. 00			
Purchase of discharges, Coast Guard.....	50. 00			
Commission on sanitary supplies sold the Supervising Architect.....	2. 46			
Commissions on telephone pay stations in rented post offices outside of Washington, D. C.....	17, 760. 03			
Commissions on telephone pay stations in Federal buildings outside of Washington, D. C.....	24, 109. 92			

¹⁹ Additional collections from this source amounting to \$4,689,804.47 were made as follows:

Under internal revenue receipts, p. 59.....	\$843, 199. 48
Under miscellaneous receipts, Department of Justice, p. 35.....	3, 846, 604. 99

RECEIPTS AND EXPENDITURES, 1928

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
TREASURY DEPARTMENT—Continued				
Fees, fines, penalties, forfeitures, etc.—Continued.				
Commissions on telephone pay stations in Federal buildings, Washington, D. C.	\$14,022.08			
Collections were made by departments and independent offices as follows—				
Architect of the Capitol	\$119.73			
Library of Congress	370.54			
Government Printing Office	257.61			
Independent offices—				
Civil Service Commission	58.95			
Federal Reserve Board	1.06			
Federal Trade Commission	14.43			
General Accounting Office	27.21			
Interstate Commerce Commission	443.18			
Office of Public Buildings and Public Parks of the National Capitol	686.30			
Railroad administration and transportation act	7.29			
Smithsonian Institution	82.71			
U. S. Tariff Commission	54.71			
U. S. Veterans' Bureau	1,408.44			
Department of Agriculture	707.28			
Department of Commerce	517.18			
Department of the Interior	1,531.72			
Department of Justice	61.56			
Department of Labor	149.64			
Navy Department	1,689.42			
Post Office Department	1,053.99			
Treasury Department	3,792.36			
War Department	986.77			
	14,022.08			
	5,977,911.03			\$5,977,911.03
Gifts and contributions:				
Donations to the United States	500.00	²⁰ \$600.00		
Moneys received from persons unknown	618.28	²⁰ 50.00		
Moneys received from known persons	180.26			
	1,298.54	650.00		1,948.54
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)—				
France	\$11,664,111.81			
Liberia	26,000.00			
Serbs, Croats, and Slovenes	7,112.39			
	11,697,224.20	²¹ 11,697,224.20		11,697,224.20
Principal payments on funded obligations of foreign governments held by the United States under re-funding agreement (acts of Feb. 9, 1922, Feb. 28, 1923, Mar. 12, 1924, May 23, 1924, Dec. 22, 1924, Apr. 28, 1926, Apr. 30, 1926, and May 3, 1926, on account of)—				
Belgium	\$2,450,000.00			
Czechoslovakia	3,000,000.00			
Finland	50,000.00			
Great Britain (bonds, etc., received as principal payments)	25,000,000.00			
Hungary	10,435.00			
Italy (bonds, etc., received as principal payments)	5,000,000.00			
Lithuania	33,507.50			
Rumania	400,000.00			
Serbs, Croats, and Slovenes	200,000.00			
	36,143,942.50	²² 34,799,201.01		36,143,942.50
Liquidation of capital stock of Federal land banks	286,308.00			286,308.00
	1,631,049.49	46,496,425.21		48,127,474.70

²⁰ Par value of United States securities credited to appropriation "Retirements from gifts, forfeitures, and other miscellaneous receipts" (Public debt), p. 337.

²¹ Cash repayments apply for purchase or redemption of bonds, etc. For appropriation account see p. 337.

²² 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:				
Assessments upon national banks for expenses of examinations (act Dec. 23, 1913, 38 Stat. 272).....		\$2, 602, 495. 75		
Assessments on Federal and joint-stock land banks and Federal intermediate credit banks, salaries and expenses Federal Farm Loan Board (act Mar. 4, 1925, 43 Stat. 1262).....		723, 031. 57		
(For appropriation accounts see pp. 237, 238.)				
Reimbursement to the United States from deposits of national banking associations and Federal reserve banks on account of—				
Salaries, Office of Treasurer of the United States (national currency reimbursable), 1927.....	\$311, 333. 91			
Salaries, Office of Comptroller of the Currency (national currency reimbursable), 1927.....	59, 081. 68			
Contingent expenses, national currency (reimbursable), 1927—				
Office of the Treasurer of the United States.....	\$46, 359. 88			
Office of Comptroller of the Currency.....	107, 278. 46			
	153, 638. 34			
Reimbursement to the United States by internal-revenue stamp contractor.....	1, 705. 00			
Money recovered in narcotic and prohibition cases....	17, 761. 44			
Reimbursement for supervising the denaturing of alcohol.....	63. 57			
Refund of enlistment allowances and clothing bounties, Coast Guard.....	4, 135. 83			
Refund on overpayment for rations, Coast Guard.....	32. 12			
Reimbursement for empty containers.....	127. 40			
Refund of transportation.....	69. 04			
Refund on coal.....	94. 35			
Refund of storage charges and goods purchased.....	20. 71			
Refund of radio charges.....	332. 82			
Care and treatment of foreign seamen and other pay patients, Public Health Service.....	86, 415. 50			
Fumigation and disinfection of vessels, Public Health Service.....	537, 333. 44			
Payment for laundry service (Public Health Service)....	378. 48			
Deductions from awards of Mixed Claims Commission, United States and Germany, to cover reimbursement for expenses incurred by United States in respect thereof, settlement of war claims act of 1928, approved Mar. 10, 1928, (45 Stat. p. 254, section 2 (e)).....	47, 259. 75			
Settlement of claim against—				
A. F. Kaiser & Son.....	26. 65			
Twin States Automobiles Co., and A. H. Knaus.....	900. 00			
Expense of international service of ice observations and patrol—				
Belgium.....	\$13, 079. 53			
Canada.....	3, 025. 18			
Denmark.....	3, 025. 18			
France.....	49, 048. 23			
Germany.....	15, 125. 90			
Great Britain.....	45, 377. 70			
Italy.....	6, 050. 36			
Netherlands.....	6, 050. 36			
Norway.....	4, 537. 77			
Sweden.....	3, 025. 18			
	148, 345. 39			
Trucking service operated by coordinator, second area for Federal activities in New York.....	414. 52			
Work done by Treasury Department.....	115. 40			
Reimbursement for Government property lost.....	2, 657. 48			
Damages to Government property.....	2, 205. 14			
	1, 374, 447. 96	3, 325, 527. 32		\$4, 699, 975. 28

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
TREASURY DEPARTMENT—Continued				
Miscellaneous:				
Sale of effects of deserters, Coast Guard Service.....	\$408. 32			
Bribes to United States officers.....	15, 571. 15			
Proceeds of Treasury (war) savings securities surrendered for redemption by persons whose addresses are unknown.....	18. 03			
Miscellaneous public debt redemptions.....		²⁰ \$3. 25		
Telegraph and telephone service.....	606. 30 ¹			
Unexplained balances in cash accounts.....	1. 71			
Excess cash, miscellaneous sources.....	19. 51			
	16, 625. 02	3. 25		\$16, 628. 27
Trust fund:				
Unclaimed moneys under condemnation awards, Treasury Department (act Aug. 30, 1890, 26 Stat. 413).....			\$27, 510. 00	27, 510. 00
(For appropriation account see p. 267.)				
Total miscellaneous receipts under Treasury Department.....	46, 356, 589. 37	185, 748, 322. 83	27. 510. 00	232, 132, 422. 20
WAR DEPARTMENT				
Interest, premium, and discount:				
Interest on advance payments to contractors, deficiency act Oct. 6, 1917, sec. 5.....	137, 851. 24			
Interest on debts due the United States by individuals.....	160. 22			
Interest on Government securities, sale of war supplies (notes).....	570. 00			
Interest on Government-owned securities (Chester & Eddystone Street Railway Co. bonds).....	2, 650. 00			
Interest on deferred payments.....	3, 386. 67			
Interest on endowment fund, preservation of birthplace of Abraham Lincoln) (act July 17, 1916, 39 Stat. p. 385).....		2, 040. 00		
(For appropriation account see p. 315.)				
Amount withheld from purchase price of Cape Cod Canal to cover accrued interest on bonds of Boston, Cape Cod & New York Canal Co., from Jan. 1, 1928 to Mar. 30, 1928 (act Dec. 22, 1927, 45, Stat. p. 385).....		74, 166. 67		
(For appropriation account see p. 307.)				
Dividend on capital stock of the Hoboken & Manufacturers' Railroad Co., owned by the United States.....		²³ 982, 135. 02		
The amount from the above receipt was credited to the "Military Post Construction Fund (Special Fund," p. 279), the dividend voted by the board of directors covers the following items:				
Cash dividend, Hoboken Manufacturers' Railroad Co.....	\$84, 166. 13			
Sale of Hoboken Terminal Properties, Inc.....	500, 000. 00			
Interest on money received from sale of Hoboken Manufacturers' Railroad Co. and Hoboken Terminal Properties, Inc.....	12, 657. 54			
Erie Land & Improvement Co., mortgage.....	100, 000. 00			
Interest on Erie Land & Improvement Co. mortgage.....	2, 617. 81			
Proceeds of sale of Liberty bonds.....	273, 212. 50			
Interest on Liberty bonds.....	9, 481. 04			
	982, 135. 02			
Dividends on capital stock of the Panama Railroad owned by the United States.....	700, 000. 00			
Gain by exchange.....	105. 98			
	844, 724. 11	1, 058, 341. 69		1, 903, 065. 80
Sales of Government property:				
Proceeds of sale of Government property—				
Air Service.....	\$38, 685. 88			
Corps of Engineers.....	5, 791. 30			
Medical Department.....	715. 85			
Ordnance Department.....	129, 079. 30			
Quartermaster Corps.....	801, 584. 32			
Signal Corps.....	8, 859. 32			
War, miscellaneous.....	7, 259. 92			
	991, 975. 89			

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

²³ See note 3, p. 16.

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 articles fabricated by patients in occupational therapy.....	\$397. 09			
Sale of charts and maps, Engineer's Office.....	8, 176. 33			
Sale of war supplies.....	2, 546, 291. 93			
Sale of land, San Juan, P. R. (act Feb. 25, 1925, 43 Stat. 977).....		\$4, 000. 00		
(For appropriation account see p. 279.)				
Sale of ordnance material (War) (act Mar. 3, 1875, 18 Stat. 388, sec. 1).....		76, 892. 16		
(For appropriation account see p. 292.)				
Sale of land at Cascades Locks, Columbia River, Oreg.....	1, 750. 00			
Sale of lands, etc., on account of military post construction fund (act Mar. 12, 1926, 44 Stat. 203-207).....	2, 897, 484. 57			
(For appropriation account see p. 279.)				
Alliance, Ohio.....	\$12, 500. 00			
Amatol, N. J.....	6, 000. 00			
Army Medical Center, Walter Reed Hospital.....	523. 10			
Belle, W. Va.....	32, 130. 00			
Birmingham, Ala.....	198, 903. 84			
Bound Brook, N. J.....	1, 650. 00			
Buffalo, N. Y.....	733, 072. 60			
Bucyrus, Ohio.....	100, 000. 00			
Calco Chemical Co., Bound Brook, N. J.....	330, 000. 00			
Camp Custer, Mich.....	3, 000. 00			
Camp Funston, Kans.....	2, 500. 00			
Camp Gordon, Ga.....	45, 000. 00			
Camp Knox, Ky.....	1, 005. 44			
Camp Lewis, Wash.....	1, 601. 50			
Camp McClellan, Ala.....	3, 125. 00			
Camp J. E. Johnston, Ga.....	487. 40			
Camp Pike, Ark.....	188. 08			
Camp Taylor, Ky.....	8, 332. 68			
Chicago, Ill.....	41, 000. 00			
Dorr Field, Fla.....	20. 00			
Erie, Pa.....	11, 000. 00			
Fort Armistead, Md.....	51, 017. 74			
Fort Barrancas, Fla.....	145. 25			
Fort Canby, Wash.....	107. 00			
Fort Casey, Wash.....	200. 00			
Fort Clinch, Fla.....	11, 350. 00			
Fort Constitution, N. H.....	1, 250. 00			
Fort Crockett, Tex.....	1, 500. 00			
Fort Foster, Me.....	516. 50			
Fort Lewis, Wash.....	308. 00			
Fort Macomb, La.....	10, 000. 00			
Fort Mansfield, R. I.....	192, 000. 00			
Fort Montgomery, N. Y.....	10, 000. 00			
Fort Morgan, Ala.....	7, 000. 00			
Fort Jackson, La.....	5, 000. 00			
Fort Hamilton, N. Y.....	315. 78			
Fort Smallwood, Md.....	800. 00			
Fort Wetherhill, R. I.....	660. 00			
Gasparilla Island, Fla.....	66, 500. 00			
Hoboken & Manufacturers Railroad Co.....	(²⁴)			
Island Realty Co.....	10, 000. 00			
Jarecki Manufacturing Co., Amatol, N. J.....	12, 000. 00			
Mrs. Elizabeth McAleese, Pittsburgh, Pa.....	1, 300. 00			
McCook Field, Ohio.....	1, 100. 00			
Middletown, Pa.....	1, 500. 00			
Newport News, Va.....	51, 575. 42			
Langin Field, W. Va.....	100. 00			
Lincoln, England.....	123. 70			
Liverpool, England.....	336. 38			
Long Island Air Reserve Depot, N. Y.....	175, 000. 00			
Long Terrace Realty Co., Erie, Pa.....	15, 000. 00			
Lyles-Wrigley, Tenn.....	13, 000. 00			
Little Rock, Ark.....	10. 00			
Perido Bay, Ala.....	42, 220. 39			
Philadelphia, Pa.....	187. 75			
Pittsburgh, Pa.....	112, 400. 00			
Portsmouth, Va.....	38, 291. 40			
Springfield, Mass.....	500. 00			
St. Josephs Bay, Fla.....	24, 230. 00			
Three Tree Point, Wash.....	8, 000. 00			
Tullytown Arsenal, Pa.....	403, 000. 00			
Watertown, Mass.....	301. 25			
Watervliet, N. Y.....	6, 731. 00			
Watervliet Arsenal, N. Y.....	13, 954. 30			
Willoughby Spit, Va.....	22, 000. 00			
Wrigley, Tenn.....	40, 500. 00			
Utica, N. Y.....	21, 416. 00			
	2, 897, 484. 57			
	3, 548, 591. 24	2, 978, 376. 73		\$6, 526, 967. 97

²⁴ The United States Government (War Department) purchased from the American Warehouse & Trading Co. on July 1, 1917, all of its real and personal property and property rights, including the entire stock of the Hoboken Manufacturers Railroad Co., a New Jersey corporation, for \$2,450,088, of which \$1,000,000 was paid on Mar. 9, 1918, out of the appropriation "National security and defense," and \$1,450,088 on June 12, 1920, out of the appropriation "Inland and port storage and shipping facilities." During the month of September, 1927, the entire capital stock of this company, 4,000 shares, was sold by the Secretary of War in accordance with the provisions of the act of Feb. 26, 1925 (vol. 43, p. 984), for the sum of \$200,000.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
WAR DEPARTMENT—Continued				
Revenue-producing enterprises:				
Receipts of United States telegraph lines.....	\$291, 419. 97			
Earnings of United States Army tank lines.....	35, 173. 89			
Earnings by United States transports.....	9, 914. 04			
Earnings from Army radio service.....	2, 666. 58			
Laundry and dry-cleaning operations.....	1, 277, 224. 37			
Sale of electric current (Dam No.2, Muscle Shoals, Ala.).....	1, 211, 623. 80			
	2, 828, 022. 65			\$2, 828, 022. 65
Rent of public buildings, grounds, etc.:				
Rent of public buildings and grounds.....	800, 820. 62			800, 820. 62
Fees, fines, penalties, forfeitures, etc.:				
Fines, penalties, and forfeitures.....	1, 395. 84			
Fines for violating regulations.....	120. 71			
Permits for cutting ice.....	442. 00			
Permit to operate lunch room.....	180. 00			
Forfeitures by contractors.....	2, 339. 07			
	4, 477. 62			4, 477. 62
Repayments of investments:				
Balance in treasury of Boston, Cape Cod & New York Canal Co., paid to United States in accordance with paragraph 4 of contract of July 29, 1921 (House Doc. 139, 67th Cong., 2d sess.).....	100, 000. 00			100, 000. 00
Gifts and contributions:				
Moneys received from persons unknown.....	57. 58			57. 58
Funds contributed for improvement of roads, bridges, and related works, Alaska (act June 30, 1921, 42 Stat., 90, sec. 1).....		\$213, 230. 17		213, 230. 17
(For appropriation account see p. 303.)				
Advance of funds, under act of Mar. 3, 1925, for improvement of (43 Stat., 1186)—				
(For appropriation accounts see pp. 304, 308.)				
The repayments of advances under the act of Mar. 3, 1925, are made from the appropriation "Maintenance and improvement of existing river and harbor works," as and when appropriations are provided therefor by Congress.				
Louisiana and Texas intracoastal waterway, Louisiana and Texas.....		52, 000. 00		
Mississippi River at Moline, Ill.....		40, 000. 00		
Mississippi River, Louisiana, between Baton Rouge and New Orleans, La.....		15, 000. 00		
Intracoastal waterway from Jacksonville to Miami, Fla.....		10, 000. 00		
Sacramento River, Calif.....		10, 000. 00		
San Joaquin River and Stockton Channel, Calif.....		14, 000. 00		
Umpqua Harbor and River, Oreg.....		30, 000. 00		
St. Marys River, Mich.....		2, 000. 00		
Kahului Harbor, Hawaii.....		1, 000. 00		
		174, 000. 00		174, 000. 00
Funds contributed for improvement of (act Mar. 4, 1915, 38 Stat., 1053)—				
(For appropriation accounts see pp. 304, 308, 309.)				
Salem River, N. J.....		18, 628. 18		
Hudson River at Albany, N. Y.....		110, 000. 00		
Sandusky Harbor, Ohio.....		275, 000. 00		
Monongahela River, Pa.....		2, 182. 00		
Flood control, Allegheny and Monongahela Rivers.....		14, 894. 14		
Flood control, Mississippi River.....		1, 351, 897. 73		
Mississippi River, Yazoo, Miss., Delta Levee district, Miss.....		330, 000. 00		
Port Aransas Harbor, Tex.....		105, 000. 00		
Missouri River at Bellefontaine Bend, Mo.....		20, 000. 00		
Missouri River at Boonville, Mo.....		16, 250. 00		

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
WAR DEPARTMENT—Continued				
Gifts and contributions—Continued.				
Funds contributed for improvement of (act Mar. 4, 1915, 38 Stat. 1053)—Continued.				
Missouri River at Kansas City, Mo.....		\$3,000.00		
Missouri River at Miami Bend, Mo.....		16,000.00		
Missouri River at Sni Bend, Mo.....		40,000.00		
Richmond Harbor, Calif.....		50,000.00		
Flood control, Sacramento River, Calif.....		400,000.00		
San Joaquin River and Stockton Channel, Calif.....		8,500.00		
Columbia and Lower Willamette Rivers below Vancouver, Wash., and Portland, Oreg.....		20,000.00		
Seattle Harbor, Wash.....		45,000.00		
Yaquina Bay, Oreg.....		25,050.00		
Nome Harbor, Alaska.....		2,500.00		
Flood control, Lowell Creek, Alaska.....		15,000.00		
Ponce Harbor, P. R.....		28,000.00		
		2,896,902.05		\$2,896,902.05
	\$57.58	3,284,132.22		3,284,189.80
Repayments of investments:				
Capital stock of the Hoboken & Manufacturers Railroad Co., owned by the United States.....		²⁴ 425,000.00		425,000.00
Assessments and reimbursements:				
Funds received from Chicago, Rock Island & Pacific Ry. Co. for repairs of Rock Island bridge, Rock Island, Ill.....	11,106.08			
Overhead charges on sales of service or supplies.....	43,764.63			
Car demurrage.....	452.00			
Reimbursement for auditing accounts of American Red Cross.....	7,875.05			
Reimbursement of cost of transportation and subsistence of Hungarian prisoners of war, from Siberia to Germany, June and July, 1920.....	11,104.01			
Reimbursement for electric current.....	4,692.17			
Refund of transportation charges on supplies.....	824.32			
Refund of storage charges.....	18.15			
Army costs due the United States from Germany, Paris agreement of Jan. 14, 1925.....	13,637,866.07			
Damages to Government property.....	3,330.41			
Work done by War Department.....	4,538.56			
Settlement of claim against—				
Aluminum Co. of America.....	1,119,898.91			
Elyria Belting & Machinery Co., formerly the Cleveland Brass & Copper Co.....	(¹⁷)			
Wolf Manufacturing Co., successors to L. Wolf Manufacturing Co.....	1,000.00			
	14,846,470.36			
Less adjustments on receipts covered by warrant in 1927 as "Settlement of claim against Elyria Belting & Machinery Co., formerly the Cleveland Brass & Copper Co.," \$10,263.28 of which was credited to Miscellaneous receipts under "Sale of Ordnance material (War)," Special fund, and \$42,144.30 by counter warrant to "Armament of fortifications," in fiscal year 1928.....	52,407.58			
	14,794,062.78			14,794,062.78
Miscellaneous:				
Telephone service.....	258.34			
Army account of advances.....	(²⁵)			
Unexplained balances in cash accounts.....	1,449.77			
Excess cash, miscellaneous sources.....	475.10			
	2,183.21			2,183.21

¹⁷ See adjustment following.

²⁴ The United States Government (War Department) purchased from the American Warehouse & Trading Co. on July 1, 1917, all of its real and personal property and property rights, including the entire stock of the Hoboken Manufacturers Railroad Co., a New Jersey corporation, for \$2,450,088, of which \$1,000,000 was paid on Mar. 9, 1918, out of the appropriation "National security and defense," and \$1,450,088 on June 12, 1920, out of the appropriation "Inland and port storage and shipping facilities." During the month of September, 1927, the entire capital stock of this company, 4,000 shares, was sold by the Secretary of War in accordance with the provisions of the act of Feb. 26, 1925 (vol. 43, p. 384), for the sum of \$425,000.

²⁵ Receipts credited direct to the appropriation, "Army account of advances," by repay covering warrants, amounting to \$655,430.10 during the fiscal year 1928, are shown on p. 49.

Miscellaneous receipts by organization units and sources—Continued

	General funds	Special funds	Trust funds	Total
WAR DEPARTMENT—Continued				
Trust funds:				
Pay of the Army, deposit fund (act June 12, 1906, 34 Stat., 245)-----			\$1, 562, 980. 63	
(For appropriation account see p. 273.)				
Soldiers' Home permanent fund (act Mar. 3, 1883, 22 Stat., 565)-----			714, 174. 00	
Proceeds from estates of deceased soldiers (act Mar. 3, 1883, 22 Stat., 565)-----			39, 965. 87	
(For appropriation accounts see p. 314.)				
			2, 317, 120. 50	\$2, 317, 120. 50
Total miscellaneous receipts under War Department-----	\$22, 922, 939. 81	\$7, 745, 850. 64	2, 317, 120. 50	32, 985, 910. 95
PANAMA CANAL				
Revenue-producing enterprises:				
Tolls ²⁶ -----	26, 952, 927. 37			
Net profits, Panama Canal, 1927 ²⁶ -----	820, 669. 15			
Proceeds of waterworks-----	127, 382. 73			
	27, 900, 979. 25			27, 900, 979. 25
Fees, fines, penalties, forfeitures, etc.:				
Taxes, licenses, fines, etc., Canal Zone-----	233, 365. 10			233, 365. 10
Miscellaneous:				
Excess cash, miscellaneous sources-----	1. 07			1. 07
Total miscellaneous receipts under Panama Canal-----	28, 134, 345. 42			28, 134, 345. 42
DISTRICT OF COLUMBIA				
Revenues of the District of Columbia-----	27, 599, 216. 37	2, 827, 876. 65	2, 474, 778. 55	32, 901, 871. 57
(For details of receipts and statement of District of Columbia account see pp. 62, 396.)				
Total miscellaneous receipts, including Panama Canal and "Sales of public lands"-----	180, 038, 003. 68	219, 996, 365. 10	103, 544, 491. 49	503, 578, 860. 27
Deduct moneys deposited in fiscal year 1927 but covered by warrants in year 1928----- \$6, 658. 85	3, 539, 991, 574. 06	220, 392, 499. 31	103, 544, 491. 49	3, 863, 928, 564. 86
Add moneys received in fiscal year 1928 but not covered by warrant----- 6, 715. 35	56. 50			56. 50
Total ordinary receipts based on receipt warrants issued-----	3, 539, 991, 630. 56	220, 392, 499. 31	103, 544, 491. 49	3, 863, 928, 621. 36

* Correction of 1927 report:
 Due to an erroneous classification of receipts, the Panama Canal "tolls" in the 1927 report were understated in the sum of \$482,776.91, and "net profits" overstated in a like amount. The "tolls" should have read \$24,239,771.10 instead of \$23,756,994.19; and the "net profits," \$785,238.42 instead of \$1,268,015.33.

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 system" (p. 85)-----	\$2, 548, 417. 25			
Appropriation, "Loans to railroads after termination of Federal control" (p. 85)-----	7, 888, 747. 57			
Repayments of investments:				
Appropriation, "Federal control of transportation systems" (p. 85)-----	77, 255, 083. 90			
Appropriation, "Loans to railroads after termination of Federal control" (p. 85)-----	77, 119, 436. 67			
	164, 811, 685. 39			

Receipts credited direct to appropriations—Continued

	General funds	Special funds	Trust funds	Total
U. S. SHIPPING BOARD				
Revenue-producing enterprises: Appropriation, "U. S. Shipping Board, 1928" (p. 89)	\$203, 235. 82			
U. S. VETERANS' BUREAU				
Interest, premium, and discount: Appropriation, "Military and naval insurance, Veterans' Bureau, 1928, and prior years" (p. 93)	775, 000. 86			
DEPARTMENT OF THE INTERIOR				
Assessments and reimbursements: Appropriation, "Reclamation fund" (p. 134)		\$5, 898, 995. 09		
NAVY DEPARTMENT				
Miscellaneous: Appropriation, "General account of advances (new)" (p. 211)	462, 143. 23			
TREASURY DEPARTMENT				
Sales of Government property: Appropriation, "Cleveland, Ohio, Marine Hospital (new)" (p. 265)		812, 500. 00		
WAR DEPARTMENT				
Miscellaneous: Appropriation, "Army account of advances" (p. 271)	655, 430. 10			
MISCELLANEOUS				
All other, unclassified (p. 377)	687, 900. 63			
Total	167, 595, 396. 03	6, 711, 495. 09		\$174, 306, 891. 12
Total ordinary receipts, including receipts credited direct to appropriations	3, 707, 587, 026. 59	227, 103, 994. 40	\$103, 544, 491. 49	4, 038, 235, 512. 48

PUBLIC DEBT RECEIPTS

	General funds	Special funds	Trust funds	Total
Treasury notes and certificates of indebtedness (adjusted service series)	\$123, 400, 000. 00			
Treasury notes and certificates of indebtedness (civil service retirement and disability fund)	27, 400, 000. 00			
Treasury notes and certificates of indebtedness (foreign service retirement and disability fund)	299, 000. 00			
Treasury notes	1, 226, 895, 350. 00			
Treasury bonds	27, 053, 100. 00			
Certificates of indebtedness (includes \$4,164,017,000.00 issued and retired in same fiscal year)	5, 406, 536, 700. 00			
Treasury (war) savings securities	17, 052, 248. 51			
Lawful money deposited to retire Federal reserve bank notes and national-bank notes (acts July 14, 1890, and Dec. 23, 1913)	25, 121, 597. 50			
Postal savings bonds	1, 582, 720. 00			
Total public debt receipts	6, 855, 340, 716. 01			\$6, 855, 340, 716. 01
Total receipts into the general fund	10, 562, 927, 742. 60	\$227, 103, 994. 40	\$103, 544, 491. 49	10, 893, 576, 228. 49

POSTAL REVENUES ¹

[Under control of the Postmaster General]	General funds	Special funds	Trust funds	Total
Post Office Department, Washington, D. C.:				
Miscellaneous receipts (postal-route map sales)-----	\$5, 747. 10			
Field service, Post Office Department:				
Sales of stamps and other stamped paper-----	576, 199, 181. 61			
Second-class postage paid in money-----	32, 650, 833. 35			
First, second, third, and fourth class postage paid in money under permit-----	55, 985, 748. 54			
Box rents-----	8, 461, 033. 67			
Miscellaneous receipts-----	632, 702. 29			
Foreign mail transit service-----	836, 444. 75			
Fines and penalties-----	124, 621. 86			
Dead letters-----	146, 322. 40			
Revenue from money-order business-----	16, 310, 720. 56			
Unpaid money orders more than 1 year old-----	710, 614. 88			
Interest and profits, Postal Savings System-----	1, 569, 950. 44			
Total postal revenues-----	693, 633, 921. 45			\$693, 633, 921. 45
Total receipts, including postal revenues-----	11, 256, 561, 664. 05	\$227, 103, 994. 40	\$103, 544, 491. 49	11, 587, 210, 149. 94

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.....	Juneau..... Ketchikan.....	\$14,980.96 12,373.83 27,354.79	\$679.86 2,601.22 3,281.08	\$15,660.82 14,975.05	\$30,635.87
Cordova.....					
Eagle.....					
Fairbanks.....					
Forty Mile.....					
Ketchikan.....					
Nome.....					
St. Michael.....					
Skagway.....					
Sulzer.....					
Unalaska.....					
Wrangell.....					
Arizona, district No. 26:					
Nogales.....	Nogales..... Douglas..... El Paso, Tex.....	30,279.68 55,644.54 1,332,440.33 1,418,364.55		30,279.68 55,644.54 1,332,440.33	1,418,364.55
Ajo.....					
Douglas.....					
Lochiel.....					
Naco.....					
San Bernardino, Calif.....					
Yuma.....					
Buffalo, district No. 9:					
Buffalo.....	Buffalo..... Niagara Falls.....	4,871,444.21 1,438,679.30 6,310,123.51	5,407.70	4,876,851.91 1,438,679.30	6,315,531.21
Black Rock Ferry.....					
Dunkirk.....					
Lewiston.....					
Niagara Falls.....					
North Buffalo.....					
North Tonawanda.....					
Toronto.....					
Youngstown, Ohio.....					
Chicago, district No. 39:					
Chicago.....	Chicago..... Peoria..... Washington, D. C.....	15,976,716.13 11,569.92 100.00 15,988,386.05	750.76	15,977,466.89 11,569.92 100.00	15,989,136.81
Michigan City, Ind.....					
Peoria.....					
Colorado, district No. 47:					
Denver.....	Denver..... Kansas City, Mo.....	93,778.23 142,813.60 236,591.83		93,778.23 142,813.60	236,591.83
Connecticut, district No. 6:					
Bridgeport.....	Hartford..... Hew Haven..... New York, N. Y..... New London.....	64,340.42 16,553.45 858,129.90 935.60 939,959.37	150.28 282.68 47.82 480.78	64,340.42 16,703.73 858,412.58 983.42	940,440.15
Hartford.....					
New London.....					
New Haven.....					
Dakota, district No. 34:					
Pembina.....	Minneapolis, Minn.....	1,304,287.42		1,304,287.42	1,304,287.42
Ambrose.....					
Antler.....					
Crosby.....					
Hannah.....					
Hansboro.....					
Mowbray.....					
Neche.....					
Northgate.....					
Noyes.....					
Portal.....					
St. John.....					
Sarles.....					
Sherwood.....					
Souris.....					
Walhalla.....					

RECEIPTS AND EXPENDITURES, 1928

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. Minneapolis, Minn.	\$53, 140. 02	\$170. 16	\$53, 310. 18	
Ashland, Wis.		390, 109. 22		390, 109. 22	
Baudette, Minn.					
Bayfield, Wis.					
Indus, Minn.					
International Falls, Minn.					
Pine Creek, Minn.					
Ranier, Minn.					
Two Harbors, Minn.			443, 249. 24	170. 16	\$443, 419. 40
Warroad, Minn.					
Washburn, Wis.					
El Paso, district No. 24:					
El Paso.	El Paso.	535, 224. 83		535, 224. 83	535, 224. 83
Columbus.					
Presidio.					
Florida, district No. 18:					
Tampa.	Tampa. Fernandina. Jacksonville. Key West. Miami. Pensacola. Washington, D. C.	58, 493. 75	24, 603. 88	83, 097. 63	
Apalachicola.		779. 18	900. 84	1, 680. 02	
Boca Grande.		2, 973, 325. 67	11, 295. 06	2, 984, 620. 73	
Carrabelle.		706, 393. 63	755. 76	707, 149. 39	
Cedar Keyes.		71, 401. 17	2, 113. 10	73, 514. 27	
Fernandina.		13, 155. 54	13, 054. 48	26, 210. 02	
Jacksonville.		100. 00		100. 00	
Key West.					
Miami.					
Pensacola.					
St. Andrews.					
St. Augustine.					
Tarpon Springs.					
West Palm Beach.					
Galveston, district No. 22:					
Galveston.	Galveston. Dallas. Houston.	3, 171. 99	43, 776. 74	46, 948. 73	
Dallas.		222, 821. 19		222, 821. 19	
Freeport.		10, 001, 114. 66	63, 754. 62	10, 064, 869. 28	
Houston.					
Port Lavaca.					
		10, 227, 107. 84	107, 531. 36		10, 334, 639. 20
Georgia, district No. 17:					
Savannah.	Atlanta. Brunswick.	6, 129, 824. 72	12, 830. 28	6, 142, 655. 00	
Atlanta.		1, 628. 05	1, 061. 40	2, 689. 45	
Brunswick.					
Darien.					
		6, 131, 452. 77	13, 891. 68		6, 145, 344. 45
Hawaii, district No. 32:					
Honolulu.	Honolulu. Washington, D. C.	1, 804, 055. 33	40, 925. 54	1, 844, 980. 87	
Hilo.		84. 43		84. 43	
Kahului.					
Mahukona.					
Port Allen.					
		1, 804, 139. 76	40, 925. 54		1, 845, 065. 30
Indiana, district No. 40:					
Indianapolis.	Indianapolis. Evansville. Chicago, Ill.	23, 881. 80		23, 881. 80	
Evansville.		6, 238. 09		6, 238. 09	
		624, 130. 63		624, 130. 63	
		654, 250. 52			654, 250. 52
Iowa, district No. 44:					
Des Moines.	Des Moines. Dubuque. Sioux City. Chicago, Ill.	5, 759. 49		5, 759. 49	
Dubuque.		15, 265. 61		15, 265. 61	
Sioux City.		13, 398. 92		13, 398. 92	
Chicago, Ill.		33, 614. 75		33, 614. 75	
		68, 038. 77			68, 038. 77

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	
Kentucky, district No. 42: Louisville..... Paducah.....	} Louisville.....	\$315, 617. 23	-----	\$315, 617. 23	\$315, 617. 23
Los Angeles, district No. 27.....		Los Angeles.....	6, 054, 923. 54	-----	6, 054, 923. 54
	San Diego.....	80, 059. 45	\$5, 996. 54	86, 055. 99	-----
	San Pedro.....	11, 562. 75	185, 521. 40	197, 084. 15	-----
	Washington, D. C.....	18. 83	-----	18. 83	-----
		6, 146, 564. 57	191, 517. 94	-----	6, 338, 082. 51
Maine and New Hampshire, district No. 1: Portland..... Bangor..... Bar Harbor..... Bath..... Belfast..... Boothbay..... Bridgewater..... Brownville Junction..... Calais..... Castine..... Cutler..... Eastport..... Ellsworth..... Fort Fairfield..... Fort Kent..... Frenchville..... Holeb..... Houlton..... Jackman..... Jonesport..... Limestone..... Machias..... Madawaska..... Mars Hill..... Monticello..... Portsmouth, N. H..... Robbinston..... Rockland..... South West Harbor..... Van Buren..... Vanceboro.....	} Portland, Me..... Bangor, Me..... Portsmouth, N. H..... Boston, Mass.....	265, 953. 56	15, 898. 42	281, 851. 98	-----
			27, 952. 58	126. 32	28, 078. 90
		489. 65	487. 74	977. 39	-----
		1, 266, 951. 95	1, 586. 06	1, 268, 538. 01	-----
		1, 561, 347. 74	18, 098. 54	-----	1, 579, 446. 28
Maryland, district No. 13: Baltimore, Md..... Annapolis, Md..... Crisfield, Md..... Washington, D. C.....	} Baltimore..... Washington, D. C.....	11, 524, 381. 09	64, 853. 60	11, 589, 234. 69	-----
			574, 153. 44	-----	574, 153. 44
		12, 098, 534. 53	64, 853. 60	-----	12, 163, 388. 13
Massachusetts, district No. 4: Boston..... Fall River..... Gloucester..... New Bedford..... Plymouth..... Provincetown..... Salem..... Springfield..... Vineyard Haven..... Worcester.....	} Boston..... Gloucester..... Springfield..... Worcester..... Washington, D. C.....	38, 879, 029. 60	154, 103. 72	39, 033, 133. 32	-----
			143, 490. 62	429. 98	143, 920. 60
		59, 456. 15	-----	59, 456. 15	-----
		51, 271. 97	-----	51, 271. 97	-----
		25, 695. 00	100. 00	25, 795. 00	-----
		39, 158, 943. 34	154, 633. 70	-----	39, 313, 577. 04

RECEIPTS AND EXPENDITURES, 1928

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	
Michigan, district No. 38:					
Detroit.....					
Algonac.....					
Alpena.....					
Bay City.....					
Calcite.....					
Charlevoix.....					
Cheboygan.....					
Detour.....					
Escanaba.....					
Frankfort.....					
Grand Haven.....					
Grand Rapids.....	Detroit.....	\$3, 407, 346. 43	\$981. 30	\$3, 408, 327. 73	
Houghton.....	Grand Rapids.....	36, 913. 81		36, 913. 81	
Lake Linden.....	Port Huron.....	1, 239, 140. 26		1, 239, 140. 26	
Mackinaw.....	Sault Sainte Marie.....	20, 756. 39		20, 756. 39	
Manistee.....					
Marine City.....		4, 704, 156. 89	981. 30		\$4, 705, 138. 19
Marquette.....					
Muskegon.....					
Port Huron.....					
Roberts Landing.....					
St. Clair.....					
St. Joseph.....					
Saginaw.....					
Sault Sainte Marie.....					
Minnesota, district No. 35:					
St. Paul and Minneapolis.....	St. Paul.....	99, 365. 21		99, 365. 21	
	Minneapolis.....	1, 572, 956. 52		1, 572, 956. 52	
		1, 672, 321. 73			1, 672, 321. 73
Mobile, district No. 19:					
Mobile, Ala.....	Mobile.....	154, 913. 55	23, 359. 16	178, 272. 71	
Biloxi, Miss.....	Birmingham.....	160, 960. 51		160, 960. 51	
Birmingham, Ala.....	Gulfport, Miss.....	459. 48	5, 107. 28	5, 566. 76	
Gulfport, Miss.....	New Orleans, La.....	747, 542. 73		747, 542. 73	
Pascagoula, Miss.....					
		1, 063, 876. 27	28, 466. 44		1, 092, 342. 71
Montana and Idaho, district No. 33:					
Great Falls, Mont.....	Great Falls, Mont.....	25, 586. 25		25, 586. 25	
Banff, Mont.....	Helena.....	247, 208. 83		247, 208. 83	
Baylor, Mont.....	Washington, D. C.....	3. 00		3. 00	
Dooley, Mont.....					
Eastport, Idaho.....					
Gateway, Mont.....		272, 798. 08			272, 798. 08
Havre, Mont.....					
Malta, Mont.....					
Peskan, Idaho.....					
Porthill, Idaho.....					
Scobey, Mont.....					
Sweetgrass, Mont.....					
Westby, Mont.....					
Whitetail, Mont.....					
New Orleans, district No. 20:					
New Orleans.....	New Orleans.....	27, 341, 605. 80	149, 902. 72	27, 491, 508. 52	
Baton Rouge.....	Washington, D. C.....	15. 00		15. 00	
Morgan City and Cameron.....					
Vicksburg, Miss.....		27, 341, 620. 80	149, 902. 72		27, 491, 523. 52
New York, district No. 10:					
New York, N. Y.....	New York, N. Y.....	325, 504, 585. 37	627, 007. 10	326, 131, 592. 47	
Albany, N. Y.....	Albany, N. Y.....	3, 431. 74	52. 26	3, 484. 00	
Greenport, N. Y.....	Newark, N. J.....	36, 341. 98	238. 62	36, 580. 60	
Newark, N. J.....	Perth Amboy, N. J.....	2, 874. 39	2, 949. 88	5, 824. 27	
Patchogue, N. Y.....	Washington, D. C.....	18, 920. 70	355. 20	19, 275. 90	
Perth Amboy, N. J.....					
		325, 566, 154. 18	630, 603. 06		326, 196, 757. 24

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	
North Carolina, district No. 15:					
Wilmington.....	Wilmington Richmond, Va.				
Beaufort.....					
Durham.....					
Elizabeth City.....		\$15, 848. 04	\$7, 519. 30	\$23, 367. 34	
Manteo.....		7, 627, 326. 52	186. 30	7, 627, 512. 82	
New Bern.....					
Washington.....					
Winston-Salem.....		7, 705. 60		\$7, 650, 880. 16	
Ohio, district No. 41:					
Cleveland, Ohio.....	Cleveland Cincinnati Columbus Conneaut Dayton Erie, Pa. Fairport, Ohio Huron, Ohio Lorain, Ohio Sandusky, Ohio Toledo, Ohio	2, 157, 332. 08	872. 30	2, 158, 204. 38	
Ashtabula, Ohio.....		1, 020, 095. 48		1, 020, 095. 48	
Cincinnati, Ohio.....		198, 182. 54		198, 182. 54	
Columbus, Ohio.....		129, 162. 06		129, 162. 06	
Conneaut, Ohio.....		18, 702. 72	612. 18	19, 314. 90	
Dayton, Ohio.....		9, 645. 03	686. 08	10, 331. 11	
Erie, Pa.....		242, 711. 78	228. 64	242, 940. 42	
Fairport, Ohio.....		106. 49		106. 49	
Huron, Ohio.....					
Lorain, Ohio.....					
Sandusky, Ohio.....					
Toledo, Ohio.....					
		3, 775, 938. 18	2, 399. 20		3, 778, 337. 38
Omaha, district No. 46:					
Omaha.....	Omaha.....	545, 091. 27		545, 091. 27	545, 091. 27
Oregon, district No. 29:					
Portland.....	Portland.....				
Astoria.....					
Marshfield.....		1, 331, 895. 77	53, 525. 24	1, 385, 421. 01	1, 385, 421. 01
Newport.....					
Philadelphia, district No. 11:					
Philadelphia, Pa. (including Camden and Gloucester City, N. J.).....	Philadelphia, Pa. Chester, Pa. Wilmington, Del. Washington, D. C.	44, 170, 304. 46	78, 618. 80	44, 248, 923. 26	
Atlantic City, N. J.....		111, 154. 35	7, 223. 06	118, 377. 41	
Bivalve, N. J.....		429, 478. 98	7, 517. 58	436, 996. 56	
Chester, Pa.....		265. 17		265. 17	
Lewes, Del.....					
Seaford, Del.....					
Tuckerton, N. J.....					
Wilmington, Del.....					
		44, 711, 202. 96	93, 359. 44		44, 804, 562. 40
Pittsburgh, district No. 12:					
Pittsburgh.....	Pittsburgh Washington, D. C.	4, 585, 649. 08		4, 585, 649. 08	
			139. 42		139. 42
		4, 585, 788. 50			4, 585, 788. 50
Porto Rico, district No. 49:					
San Juan.....	San Juan.....				
Aguadilla.....					
Arecibo.....					
Arroyo.....					
Fajardo.....					
Guanica.....			19, 168. 06	19, 168. 06	19, 168. 06
Humacao.....					
Mayaguez.....					
Ponce.....					
Rhode Island, district No. 5:					
Providence.....	Providence Newport Boston, Mass.	7, 474. 49	1, 045. 40	8, 519. 89	
Newport.....		13, 734. 88	429. 52	14, 164. 40	
		1, 613, 284. 64	8, 202. 96	1, 621, 487. 60	
		1, 634, 494. 01	9, 677. 88		1, 644, 171. 89
Rochester, district No. 8:					
Rochester.....	Rochester Oswego Utica New York, N. Y. Buffalo, N. Y. Syracuse	49, 592. 41	239. 26	49, 831. 67	
Fair Haven.....		2, 529. 04	198. 84	2, 727. 88	
Oswego.....		5, 728. 24		5, 728. 24	
Sodus Point.....		267, 511. 02		267, 511. 02	
Syracuse.....		1, 751, 971. 51	484. 66	1, 752, 456. 17	
Utica.....		8, 003. 41		8, 003. 41	
			2, 085, 335. 63	922. 76	

RECEIPTS AND EXPENDITURES, 1928

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		
Sabine, district No. 21:						
Port Arthur.....	Port Arthur Beaumont	\$2,455.72	\$18,002.52	\$20,458.24		
Beaumont.....		2,417.84	12,495.06	14,912.90		
Orange.....						
Sabine.....						
		4,873.56	30,497.58		\$35,371.14	
San Antonio, district No. 23:						
San Antonio.....	San Antonio	221,065.28	5,094.12	226,159.40		
Brownsville.....	Brownsville	32,441.87	.14	32,442.01		
Del Rio.....	Del Rio	65,278.79		65,278.79		
Eagle Pass.....	Eagle Pass	65,471.83		65,471.83		
Hidalgo.....	Laredo	131,271.86		131,271.86		
Laredo.....	Dallas	28,997.71		28,997.71		
Port Aransas.....	Rio Grande	5,077.53		5,077.53		
Rio Grande City.....	Fort Worth	18,040.20		18,040.20		
		567,645.07	5,094.26		572,739.33	
San Francisco, district No. 28:						
San Francisco.....	San Francisco	12,250,340.27	77,863.46	12,328,203.73		
Eureka.....	Washington, D. C.	36,438.53		36,438.53		
Port San Luis.....						
		12,286,778.80	77,863.46		12,364,642.26	
South Carolina, district No. 16:						
Charleston.....	Charleston	177,946.45	19,481.08	197,427.53		
Beaufort.....	Richmond, Va.	21,853.97		21,853.97		
Georgetown.....						
		199,800.42	19,481.08		219,281.50	
St. Lawrence, district No. 7:						
Ogdensburg.....	Ogdensburg	10,936.72		10,936.72		
Alexandria Bay.....		New York, N. Y.	2,032,217.74	3,492.72	2,035,710.46	
Cannons Corners.....		Washington, D. C.	9.00		9.00	
Cape Vincent.....						
Champlain.....						
Chateaugay.....						
Clayton.....						
Fort Covington.....						
Hogansburg.....						
Louisville.....						
Malone.....						
Massena.....						
Moers.....						
Morristown.....						
Nandoa.....						
Ottawa.....						
Plattsburg.....						
Rouses Point.....						
Trout River.....						
Waddington.....						
		2,043,163.46	3,492.72		2,046,656.18	
St. Louis, district No. 45:						
St. Louis (including East St. Louis).....	St. Louis	2,192,805.61		2,192,805.61		
Cairo, Ill.....	Kansas City	564,297.05		564,297.05		
Kansas City.....	St. Joseph	106,573.41		106,573.41		
St. Joseph.....	Oklahoma City, Okla.	6,220.78		6,220.78		
		2,869,896.85			2,869,896.85	
Tennessee, district No. 43:						
Memphis.....	Memphis	68,814.96		68,814.96		
Chattanooga.....	Chattanooga	5,722.83		5,722.83		
Knoxville.....	Knoxville	21,390.09		21,390.09		
Nashville.....	Nashville	28,928.63		28,928.63		
	Little Rock, Ark.	6,508.78		6,508.78		
		131,365.29			131,365.29	
Utah and Nevada, district No. 48:						
Salt Lake City, Utah.....	Salt Lake City	41,346.45		41,346.45	41,346.45	

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	
Vermont, district No. 2:					
St. Albans					
Alburg					
Alburg Springs					
Beecher Falls					
Burlington					
Canaan					
Depot Harbor					
Derby Line	St. Albans	\$46,467.49		\$46,467.49	
East Richford	Boston, Mass	1,032,543.17		1,032,543.17	
Franklin	Burlington	22,882.95		22,882.95	
Highgate	Newport, R. I.	843,978.33		843,978.33	
Island Pond	Washington, D. C.	4,250.00		4,250.00	
Montreal					
Newport		1,950,121.94			\$1,950,121.94
North Troy					
Quebec					
Richford					
Swanton					
West Berkshire					
Virginia, district No. 14:					
Norfolk					
Alexandria					
Cape Charles	Norfolk	27,794.92	\$21,502.82	49,297.74	
Chincoteague	Newport News	855.53	6,503.08	7,358.61	
Newport News	Richmond	4,054,302.75	555.12	4,054,857.87	
Petersburg					
Reedville		4,082,953.20	28,561.02		4,111,514.22
Richmond					
Washington, district No. 30:					
Seattle					
Aberdeen					
Anacortes					
Bellingham					
Blaine					
Chopaka					
Danville					
Everett					
Ferry	Seattle	4,510,955.88	99,967.40	4,610,923.28	
Friday Harbor	Bellingham	46,258.76	5,337.80	51,596.56	
Laurier	Port Angeles	26,693.53	3,007.96	29,701.49	
Molson	Port Townsend	69.01	3,861.98	3,930.99	
Northport	Spokane	159,464.60		159,464.60	
Oroville	Tacoma	188,968.16	13,551.64	202,519.80	
Port Angeles	Washington, D. C.	41.50		41.50	
Port Townsend		4,932,451.44	125,726.78		5,058,178.22
Prince Rupert					
Roche Harbor					
South Bend					
Spokane					
Sumas					
Tacoma					
Vancouver					
Wisconsin, district No. 37:					
Milwaukee					
Green Bay					
Kenosha					
Kewaunee					
La Crosse					
Manitowoc					
Marinette	Milwaukee	977,257.15	208.30	977,465.45	977,465.45
Mineral Point					
Oshkosh					
Racine					
Sheboygan					
Sturgeon Bay					
Total customs receipts		566,214,690.06	1,941,902.86	568,156,592.92	568,156,592.92

¹ Includes \$2,291.06 Philippine Islands tariff collections, as follows: Duties, \$964.94; tonnage, \$1,326.12; appropriated under "Philippine special fund" (customs), p. 236.

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.....	\$8, 177, 753. 97	\$474, 692. 97	\$6, 860. 22	\$8, 659, 307. 16	\$8, 659, 307. 16
Arizona, district of.....	1, 737, 389. 31	174, 956. 66	505. 20	1, 912, 851. 17	1, 912, 851. 17
Arkansas, district of.....	4, 223, 761. 38	98, 730. 35	3, 106. 45	4, 325, 598. 18	4, 325, 598. 18
California—					
First district.....	58, 315, 290. 39	17, 167, 070. 87	37, 703. 82	75, 520, 065. 08	
Sixth district.....	56, 121, 383. 10	5, 695, 780. 57	13, 258. 00	61, 830, 421. 67	
	114, 436, 673. 49	22, 862, 851. 44	50, 961. 82		137, 350, 486. 75
Colorado, district of.....	11, 452, 569. 58	447, 338. 60	1, 837. 00	11, 901, 745. 18	11, 901, 745. 18
Connecticut, district of.....	34, 381, 187. 14	1, 756, 196. 89	10, 933. 21	36, 148, 367. 24	36, 148, 367. 24
Delaware, district of.....	20, 011, 261. 97	1, 038, 147. 42		21, 049, 409. 39	21, 049, 409. 39
Florida, district of.....	17, 180, 799. 71	6, 312, 195. 09	1, 425. 00	23, 494, 419. 80	23, 494, 419. 80
Georgia, district of.....	13, 549, 945. 03	636, 198. 98		14, 186, 144. 01	14, 186, 144. 01
Hawaii, district of.....	6, 112, 482. 85	126, 518. 83	5, 885. 30	6, 244, 886. 98	6, 244, 886. 98
Idaho, district of.....	1, 071, 449. 03	75, 230. 32	84. 60	1, 146, 763. 95	1, 146, 763. 95
Illinois—					
First district.....	193, 654, 044. 58	18, 680, 311. 99	96, 159. 75	212, 430, 516. 32	
Eighth district.....	7, 480, 630. 73	2, 085, 700. 88	3, 555. 50	9, 569, 887. 11	
	201, 134, 675. 31	20, 766, 012. 87	99, 715. 25		222, 000, 403. 43
Indiana, district of.....	27, 245, 618. 35	7, 443, 573. 78	3, 501. 58	34, 692, 693. 71	34, 692, 693. 71
Iowa, district of.....	11, 310, 290. 97	636, 320. 31	1, 921. 13	11, 948, 532. 41	11, 948, 532. 41
Kansas, district of.....	18, 685, 704. 83	640, 723. 93	500. 00	19, 326, 928. 76	19, 326, 928. 76
Kentucky, district of.....	15, 000, 549. 64	8, 970, 386. 73	41, 851. 92	24, 012, 788. 29	24, 012, 788. 29
Louisiana, district of.....	12, 180, 548. 51	2, 037, 177. 31	10, 821. 31	14, 228, 547. 13	14, 228, 547. 13
Maine, district of.....	8, 086, 129. 20	382, 380. 51	500. 00	8, 469, 009. 71	8, 469, 009. 71
Maryland—					
Maryland.....	28, 253, 996. 29	3, 089, 557. 67	4, 107. 33	31, 347, 661. 29	
District of Columbia.....	16, 360, 745. 95	824, 708. 16		17, 185, 454. 11	
	44, 614, 742. 24	3, 914, 265. 83	4, 107. 33		48, 533, 115. 40
Massachusetts, district of.....	98, 529, 722. 07	6, 905, 245. 59	24, 206. 50	105, 459, 174. 16	105, 459, 174. 16
Michigan, district of.....	128, 483, 571. 73	46, 998, 297. 94		175, 481, 869. 67	175, 481, 869. 67
Minnesota, district of.....	26, 105, 278. 34	2, 414, 613. 00	14, 058. 51	28, 533, 949. 85	28, 533, 949. 85
Mississippi, district of.....	2, 673, 803. 33	70, 931. 15	3, 800. 54	2, 748, 535. 02	2, 748, 535. 02
Missouri—					
First district.....	39, 341, 154. 32	12, 431, 319. 09	51, 822. 29	51, 824, 295. 70	
Sixth district.....	12, 637, 641. 09	744, 665. 35	7, 144. 50	13, 389, 450. 94	
	51, 978, 795. 41	13, 175, 984. 44	58, 966. 79		65, 213, 746. 64
Montana, district of.....	2, 824, 762. 01	140, 188. 56	4, 734. 31	2, 969, 684. 88	2, 969, 684. 88
Nebraska, district of.....	5, 332, 712. 95	399, 764. 76	971. 00	5, 733, 448. 71	5, 733, 448. 71
Nevada, district of.....	690, 109. 81	111, 006. 63	1, 618. 60	802, 735. 04	802, 735. 04
New Hampshire, district of.....	3, 245, 709. 60	752, 624. 78	3, 042. 49	4, 001, 376. 87	4, 001, 376. 87
New Jersey—					
First district.....	16, 906, 670. 66	2, 810, 901. 60	52, 803. 29	19, 770, 375. 55	
Fifth district.....	66, 048, 962. 69	19, 623, 030. 21	36, 040. 07	85, 708, 032. 97	
	82, 955, 633. 35	22, 433, 931. 81	88, 843. 36		105, 478, 408. 52
New Mexico, district of.....	771, 759. 27	17, 218. 86	94. 78	789, 072. 91	789, 072. 91
New York—					
First district.....	43, 317, 688. 01	24, 735, 221. 90	82, 341. 06	68, 135, 250. 97	
Second district.....	348, 340, 918. 48	42, 338, 347. 93	10, 312. 70	390, 689, 579. 11	
Third district.....	166, 447, 934. 74	33, 545, 164. 06		199, 993, 098. 80	
Fourteenth district.....	38, 997, 992. 11	2, 917, 207. 72	48, 981. 28	41, 964, 181. 11	
Twenty-first district.....	13, 738, 248. 00	1, 239, 092. 14	2, 175. 00	14, 979, 515. 14	
Twenty-eighth district.....	35, 761, 542. 00	1, 860, 934. 26	5, 150. 00	37, 627, 626. 26	
	646, 604, 323. 34	106, 635, 968. 01	148, 960. 04		753, 389, 251. 39

¹ Additional collections from this source, amounting to \$3,961,630.28, were made as follows: Under Miscellaneous receipts, Treasury, p. 41, \$115,025.29; under Miscellaneous receipts, Department of Justice, p. 35, \$3,846,604.99.

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
North Carolina, district of	\$20,351,497.68	\$203,085,790.96	\$5,669.09	\$223,442,957.73	\$223,442,957.73
North Dakota, district of	748,381.47	37,524.32	695.25	786,601.04	786,601.04
Ohio—					
First district	31,031,864.21	14,033,604.43	29,838.97	45,095,307.61	
Tenth district	14,797,889.88	7,158,323.29		21,956,213.17	
Eleventh district	9,079,312.92	653,616.04	425.00	9,733,353.96	
Eighteenth district	58,854,936.82	4,581,711.15	9,395.70	63,446,043.67	
	113,764,003.83	26,427,254.91	39,659.67		140,230,918.41
Oklahoma, district of	20,188,067.89	334,029.77		20,522,097.66	20,522,097.66
Oregon, district of	5,815,361.71	286,094.43	9,158.76	6,110,614.90	6,110,614.90
Pennsylvania—					
First district	123,347,795.02	22,447,922.99	64,545.00	145,860,263.01	
Twelfth district	17,230,756.62	1,983,734.10	20,330.00	19,234,820.72	
Twenty-third district	76,359,361.06	5,387,244.93	26,509.95	81,773,115.94	
	216,937,912.70	29,818,902.02	111,384.95		246,868,199.67
Rhode Island, district of	13,571,998.12	1,168,081.17	16,175.00	14,756,254.29	14,756,254.29
South Carolina, district of	3,736,743.76	192,748.51	5,986.11	3,935,478.38	3,935,478.38
South Dakota, district of	678,658.29	66,773.48	550.00	745,981.77	745,981.77
Tennessee, district of	13,350,618.58	4,505,834.40		17,856,452.98	17,856,452.98
Texas:					
First district	22,431,126.82	845,279.95	7,153.93	23,283,560.70	
Second district	23,227,988.77	783,157.81	1,602.50	24,012,749.08	
	45,659,115.59	1,628,437.76	8,756.43		47,296,309.78
Utah, district of	3,663,069.14	111,447.57	700.00	3,775,216.71	3,775,216.71
Vermont, district of	2,220,694.30	124,522.46	2,027.00	2,347,243.76	2,347,243.76
Virginia, district of	21,890,640.09	61,862,761.44		83,753,401.53	83,753,401.53
Washington:					
Washington	12,156,274.22	578,252.33	31,775.65	12,766,302.20	
Alaska	² 148,614.83	1,493.19		150,108.02	
	12,304,889.05	579,745.52	31,775.65		12,916,410.22
West Virginia, district of	13,352,481.24	2,513,494.85	4,743.78	15,870,719.87	15,870,719.87
Wisconsin, district of	43,492,214.34	4,700,848.56	11,560.00	48,204,622.90	48,204,622.90
Wyoming, district of	2,057,041.39	106,691.56	493.55	2,164,226.50	2,164,226.50
Philippine Islands		³ 376,151.26		376,151.26	376,151.26
Total internal-revenue receipts	2,174,573,102.89	616,776,809.30	843,199.48	2,792,193,111.67	2,792,193,111.67

² Includes \$14,658.19 income tax on Alaska railroads, appropriated under "Additional income tax on railroads in Alaska" (special fund), p. 239.
³ Of this amount, \$373,795.26 was reported by the United States internal-revenue stamp agent as Philippine Island revenues and \$2,356.00 as United States revenues. Additional collections from sale of stamps affixed to products from the Philippine Islands were made and are included in the foregoing statement under the following districts: First California, \$47.59; Indiana, \$1.60; second New York, \$1.75; first Illinois, \$527.74; Washington, \$163.46; and Hawaii, \$3,147.56, making a total of \$377,684.96 Philippine Islands internal-revenue receipts covered by warrants issued during the fiscal year 1928 and appropriated under "Philippine special fund" (internal revenue), p. 239.

RECEIPTS FROM SALES OF PUBLIC LANDS BY STATES AND DISTRICTS

(Pp. 60 and 61, Act June 17, 1902 (32 Stat., p., 388))

States and districts	Total by districts	Total by States	Receipts
Alabama:			
Montgomery.....		\$3,461.44	
Alaska:			
Anchorage.....	\$8,670.90		
Nome.....	2,099.65		
Fairbanks.....	6,385.93		
Arizona:		17,156.48	
Phoenix.....		23,848.35	
Arkansas:			
Little Rock.....		9,360.51	
California:			
Los Angeles.....	16,379.35		
Sacramento.....	37,451.80		
Colorado:		53,831.15	
Denver.....	12,781.57		
Glenwood Springs.....	479.91		
Lamar.....	165.93		
Pueblo.....	13,662.75		
Florida:		27,090.16	
Gainesville.....		7,964.55	
Idaho:			
Blackfoot.....	13,924.72		
Coeur d'Alene.....	10,474.51		
Iowa.....		24,399.23	
Kansas.....		26.70	
Louisiana:		314.50	
Baton Rouge.....		3,318.71	
Michigan:			
Marquette.....		4,856.68	
Minnesota:			
Cass Lake.....		1,980.22	
Mississippi:			
Jackson.....		2,811.34	
Missouri:			
Springfield.....		349.79	
Montana:			
Billings.....	6,650.81		
Great Falls.....	17,888.93		
Havre.....	25.00		
Miles City.....	37.50		
Nebraska:		24,602.24	
Alliance.....		367.65	
Nevada:			
Carson City.....		7,479.39	
New Mexico:			
Las Cruces.....	14,317.10		
Sante Fe.....	2,155.94		
North Dakota:		16,473.04	
Bismarck.....		3,193.85	
Oklahoma:			
Guthrie.....		332.95	
Oregon:			
Lakeview.....	42,923.53		
Portland.....	582.06		
Roseburg.....	3,562.37		
The Dalles.....	4,402.51		
Vale.....	480.00		
South Dakota:		51,950.47	
Pierre.....		1,384.31	
Utah:			
Salt Lake City.....			
Vernal.....	57,260.73		
Washington:		59,365.73	
Spokane.....		4,925.33	
Wisconsin:			
Wausau.....		13,941.70	

RECEIPTS AND EXPENDITURES, 1928

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

States and districts	Total by districts	Total by States	Receipts
Wyoming:			
Buffalo.....	\$5,863.37		
Cheyenne.....	7,742.14		
Evanston.....	6,204.91		
Lander.....	54.00		
Total sales of public lands.....		\$19,864.42	¹ \$384,650.89

¹ Of this amount \$13,893.36 was appropriated during the fiscal year 1928 for the fiscal year 1927, under "Five and three per cent funds to States (lands), p. 132; and \$337,875.42 under "Reclamation fund," p. 134, from receipts as follows: \$68,211.11 for the fiscal year 1926; \$101,274.84 for the fourth quarter, 1927, and \$168,389.47 for the first three quarters of the fiscal year 1928.

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, 585, 788. 00		\$3, 585, 788. 00
Intangible personal tax	do	2, 378, 569. 28		2, 378, 569. 28
Realty taxes (including penalties)	do	19, 124, 215. 53		19, 124, 215. 53
Insurance taxes	do	303, 278. 01		303, 278. 01
Special reimbursable taxes	do	997. 08		997. 08
Dog taxes	do	34, 785. 05		34, 785. 05
Total		25, 427, 632. 95		25, 427, 632. 95
Fees:				
Advertising taxes	Wholly District of Columbia	9, 144. 90		9, 144. 90
Building permits	do	60, 113. 75		60, 113. 75
Copies of records of dog tax paid	do	135. 75		135. 75
Duplicate motor tags	do	779. 50		779. 50
Duplicate registration cards	do	997. 50		997. 50
Electric meters	do	34. 00		34. 00
Electrical permits	do	24, 535. 70		24, 535. 70
Gas and meters	do	5, 439. 30		5, 439. 30
Health department	do	1, 531. 00		1, 531. 00
Motor-vehicle tags	do	154, 267. 00		154, 267. 00
Municipal court	do	108, 516. 80		108, 516. 80
Podiatry examinations	do	30. 00		30. 00
Pound	do	2, 346. 50		2, 346. 50
Public convenience stations	do	5, 889. 89		5, 889. 89
Public library	do	19, 288. 76		19, 288. 76
Railings, etc.	do	2, 081. 00		2, 081. 00
Recorder of deeds	do	115, 450. 64		115, 450. 64
Register of wills	do	86, 549. 52		86, 549. 52
Sewer and gas permits	do	9, 601. 00		9, 601. 00
Surveyor's fees	do	35, 575. 35		35, 575. 35
Tax certificates	do	22, 060. 00		22, 060. 00
Water-service permits	do	3, 178. 00		3, 178. 00
Total		667, 545. 86		667, 545. 86
Fines:				
Juvenile court	Wholly District of Columbia	242. 41		242. 41
Police court	do	431, 830. 92		431, 830. 92
Total		432, 073. 33		432, 073. 33
Licenses:				
Elevator operators	Wholly District of Columbia	1, 072. 00		1, 072. 00
Engineers	do	582. 00		582. 00
Insurance	do	43, 372. 71		43, 372. 71
Insurance transfers	do	203. 50		203. 50
Miscellaneous (business and occupational)	do	160, 994. 05		160, 994. 05
Miscellaneous transfers (business and occupational)	do	165. 00		165. 00
Motor-vehicle operators	do	70, 878. 00		70, 878. 00
Motor-vehicle operators (duplicate licenses)	do	2, 429. 50		2, 429. 50
Plumbers	do	66. 00		66. 00
Total		279, 762. 76		279, 762. 76
Rents:				
Eastern Market	Wholly District of Columbia	6, 228. 87		6, 228. 87
Fish wharves and market	do	16, 142. 14		16, 142. 14
Georgetown Market	do	375. 90		375. 90
Vault space	do	29, 283. 21		29, 283. 21
Western Market	do	6, 452. 90		6, 452. 90
Wharves, buildings, etc.	do	25, 143. 23		25, 143. 23
Wholesale produce market	do	12, 250. 25		12, 250. 25
Total		95, 876. 50		95, 876. 50

District of Columbia receipts by sources—Continued

	Basis of division of revenues	District of Columbia share	United States share	Total
REVENUES—Continued				
Vault space	60 and 40	\$509. 31	\$339. 55	\$848. 86
Do	50 and 50	189. 01	189. 01	378. 02
Vault space, account ground rent	Wholly United States		901. 40	901. 40
Sales:				
District laws, regulations, etc	Wholly District of Columbia	374. 70		374. 70
Garbage grease	do	175, 514. 87		175, 514. 87
Gallinger Municipal Hospital (sale of products)	do	141. 10		141. 10
Industrial Home School for Colored Children, products	do	12. 42		12. 42
Home for Aged and Infirm, products	do	92. 51		92. 51
Miscellaneous trash	do	61, 292. 23		61, 292. 23
Old material	do	8, 464. 11		8, 464. 11
Old houses	do	40. 00		40. 00
Workhouse, products	do	34, 590. 03		34, 590. 03
Interest in square 375, lot 85, act May 29, 1928	do	2, 500. 00		2, 500. 00
Total		283, 021. 97		283, 021. 97
Miscellaneous items:				
Board and care of insane	Wholly District of Columbia	62, 499. 81		62, 499. 81
Conscience fund	do	177. 51		177. 51
Damages to District property	do	1, 942. 49		1, 942. 49
Francis Scott Key Bridge, rents and ducts	do	1, 340. 00		1, 340. 00
Gallinger Municipal Hospital, pay patients	do	3, 879. 00		3, 879. 00
Medical charities	do	1, 518. 25		1, 518. 25
Reimbursements, discounts, etc	do	195. 18		195. 18
Sewage disposal from adjacent territory	do	37. 65		37. 65
Tuberculosis Hospital, pay patients	do	3, 061. 50		3, 061. 50
Tuition, nonresident pupils	do	5, 427. 04		5, 427. 04
Total		80, 078. 43		80, 078. 43
Reimbursement for lighting charges, Mar. 4, 1913, to May 31, 1927, by Philadelphia, Baltimore & Washington Railroad Co., and by Washington Terminal Co.	Various	70, 023. 65	42, 625. 51	112, 649. 16
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	6, 308. 15	6, 308. 15	12, 616. 30
Compromise of claims and suits for damages to streets occasioned by construction of railroad tunnel (act Mar. 30, 1928, 45 Stat. 398)	do	14, 715. 65	14, 715. 66	29, 431. 31
Total		21, 023. 80	21, 023. 81	42, 047. 61
Special assessments (including interest):				
Paving roadways	Wholly District of Columbia	150, 083. 43		150, 083. 43
Sewers, assessment and permit work	do	187, 532. 84		187, 532. 84
Sidewalks, curbs, alleys, assessment and permit work	do	149, 871. 39		149, 871. 39
Street extensions	do	44, 902. 18		44, 902. 18
Total		532, 389. 84		532, 389. 84
Paving roadways	60 and 40	3, 990. 23	2, 660. 13	6, 650. 36
Sewers, assessment and permit work	do	2, 472. 25	1, 648. 17	4, 120. 42
Sidewalks, curbs, alleys, assessment and permit work	do	3, 292. 39	2, 194. 91	5, 487. 30
Total		9, 754. 87	6, 503. 21	16, 258. 08
Paving roadways	50 and 50	1, 338. 51	1, 338. 49	2, 677. 00
Sewers, assessment and permit work	do	2, 662. 76	2, 662. 77	5, 325. 53
Sidewalks, curbs, alleys, assessment and permit work	do	706. 01	706. 02	1, 412. 03
Small parks	do	36. 03	36. 02	72. 05
Total		4, 743. 31	4, 743. 30	9, 486. 61

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, 853. 97		\$1, 853. 97
Reimbursement for Government property lost, National Zoological Park	do	50. 00		50. 00
Process fees, office of coroner, District of Columbia	do	13. 50		13. 50
Rent of buildings, etc., Office of Public Buildings and Public Parks	do	6, 594. 53		6, 594. 53
Rent of land, etc., Engineer Office, U. S. A.	do	1, 869. 51		1, 869. 51
Rent privileges, National Zoological Park	do	1, 740. 00		1, 740. 00
Sale of maps, National Capital Park and Planning Commission	do	87. 50		87. 50
Surplus fees, Court of Appeals, District of Columbia	do	9, 994. 15		9, 994. 15
Total		22, 203. 16		22, 203. 16
Fees, marshal of municipal court	Wholly United States		\$37, 461. 19	37, 461. 19
Fees of marshal, Supreme Court, District of Columbia	do		8, 407. 95	8, 407. 95
Fines collected from District of Columbia Militia	do		209. 00	209. 00
Total			46, 078. 14	46, 078. 14
Sale of land adjacent to lot 25, square 2510, acquired by Rock Creek and Potomac Parkway Commission, act Jan. 20, 1927	60 and 40	2, 777. 46	1, 851. 64	4, 629. 10
Total general funds of the District of Columbia		27, 929, 606. 21	124, 255. 57	28, 053, 861. 78
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)		454, 645. 41		454, 645. 41
		27, 474, 960. 80	124, 255. 57	27, 599, 216. 37
SPECIAL FUNDS				
(For appropriation accounts see pp. 333-335)				
Escheated estates relief fund (act Mar. 3, 1901, 31 Stat., 251)	Wholly District of Columbia	2, 097. 95		2, 097. 95
Industrial Home School fund (act June 11, 1896, 29 Stat. 411)	do	185. 62		185. 62
Gasoline tax road and street fund (including special assessments) (act Apr. 23, 1924, 43 Stat. 106)	do	1, 402, 832. 11		1, 402, 832. 11
Refund of excess rentals recovered by Rent Commission, District of Columbia (act Oct. 22, 1919, 41 Stat. 302)	do	70. 29		70. 29
Water fund (act June 11, 1878, 20 Stat. 102)	do	1, 422, 690. 68		1, 422, 690. 68
Total, special funds		2, 827, 876. 65		2, 827, 876. 65
TRUST FUNDS				
(For appropriation accounts see p. 335)				
Miscellaneous trust-fund deposits (act Apr. 27, 1904, 33 Stat. 368)	Wholly District of Columbia	832, 255. 72		832, 255. 72
Deductions from teachers' salaries, retirement fund (act Jan. 15, 1920, 40 Stat. 387)	do	282, 307. 49		282, 307. 49
Interest on investments for District of Columbia teachers' retirement fund (act Jan. 15, 1920, 40 Stat. 387)	do	79, 152. 38		79, 152. 38
Surplus fund (act June 11, 1878, 20 Stat. 102)	do	21. 00		21. 00
Permit fund (act Aug. 7, 1894, 28 Stat. 247)	do	31, 113. 50		31, 113. 50
Policemen and firemen's relief fund (includes \$454,645.41 credits from general funds of the District of Columbia) (act Feb. 25, 1885, 23 Stat. 316)	do	585, 876. 42		585, 876. 42
Unclaimed moneys under condemnation awards, Rock Creek and Potomac Parkway Commission (act Aug. 30, 1890, 26 Stat. 413)	do	3, 491. 00		3, 491. 00
Washington redemption fund (act June 11, 1878, 20 Stat. 102)	do	660, 561. 04		660, 561. 04
Total, trust funds		2, 474, 778. 55		2, 474, 778. 55
Total miscellaneous receipts under District of Columbia.		32, 777, 616. 00	124, 255. 57	32, 901, 871. 57

EXPENDITURES, BALANCES, ETC.

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

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Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	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									
UNITED STATES SENATE									
Salaries of Senators.....	1928		\$960,000.00	\$960,000.00	\$944,561.98				\$15,438.02
	1927			<i>7,732.87</i>	<i>143.84</i>			\$7,732.87	
	1925-26	\$4,495.47				\$4,495.47			
				952,267.13	944,705.82				
Mileage of Senators.....	1928		51,000.00	46,304.80	46,304.80			4,695.20	
	1927	5,740.80						5,740.80	
	1926	4,671.20				4,671.20			
				46,304.80	46,304.80				
Salaries, officers and employees, Senate.....	1928		1,390,293.70	1,350,000.00	1,342,880.49			40,293.70	7,119.51
	1927	46,516.26		<i>423.25</i>	<i>423.25</i>			46,093.01	
	1926	88,719.53				88,719.53			
	1925-26	1,673.00				1,673.00			
				1,350,423.25	1,343,303.74				
Payment for extra services, Senate.....	1928		4,990.00	4,990.00	4,990.00				
	1927		1,200.00	1,200.00	1,200.00				
				6,190.00	6,190.00				
Reporting debates and proceedings, Senate.....	1928		50,844.00	50,844.00	50,844.00				
Automobile and maintenance, for the Vice President.....	1928		4,000.00	4,000.00	3,970.09				29.91
	1927			<i>64.61</i>	<i>70.10</i>			64.61	
	1926	51.68				51.68			
				3,935.39	4,040.19				
Salaries, Capitol police, Senate.....	1928		36,910.00	36,910.00	36,851.13				58.87
	1926	26.44				26.44			
				36,910.00	36,851.13				
Contingent fund, Capitol police, Senate.....	1928		100.00	99.44	99.44			.56	
	1927				<i>.60</i>				
				99.44	100.04				

RECEIPTS AND EXPENDITURES, 1928

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
UNITED STATES SENATE—continued									
Uniforms and equipment, Capitol police, Senate	1928			\$1, 875. 00	\$1, 875. 00	\$1, 875. 00			
Salaries and expenses, Joint Committee on Printing, Senate	1928			5, 095. 00	5, 095. 00	5, 095. 00			
Legislative counsel, Senate	1928			37, 500. 00	37, 500. 00	29, 576. 66		\$7, 923. 34	
	1927		\$819. 22			819. 22			
	1926	\$375. 73					\$375. 73		
				37, 500. 00	30, 395. 88				
Additional payments for collecting ballot boxes in Pennsylvania, 1926 election	1927			1, 960. 00	1, 960. 00	1, 960. 00			
Biographical Congressional Directory, Senate	1928-29			12, 000. 00	12, 000. 00	3, 000. 00		9, 000. 00	
Expenses, impeachment trial of George W. English	1926-27	11, 405. 88					\$11, 405. 88		
Contingent expenses:									
Cleaning furniture	1928			2, 000. 00	2, 000. 00	1, 250. 32		749. 68	
	1927		91. 34			91. 34			
	1926	177. 35					177. 35		
				2, 000. 00	1, 341. 66				
Expenses of inquiries and investigations	1928			190, 000. 00	190, 000. 00	152, 452. 75		37, 547. 25	
	1927-28			¹ 87, 392. 26	87, 388. 76	87, 388. 76	3. 50		
	1927	50, 000. 00	40, 901. 08	² 87, 392. 26	37, 392. 26	3, 508. 82			
	1926	49, 933. 04			2, 500. 00	2, 500. 00	47, 433. 04		
				242, 496. 50	245, 850. 33				
Folding documents	1928-29			5, 000. 00	5, 000. 00	740. 50		4, 259. 50	
	1928			10, 000. 00	10, 000. 00	9, 914. 50		85. 50	
	1927		2, 767. 00		2, 767. 00		2, 767. 00		
	1926	8, 222. 72					8, 222. 72		
				12, 233. 00	10, 655. 00				
Fuel for heating apparatus	1928			2, 000. 00	2, 000. 00	731. 98		1, 268. 02	
	1927		744. 38		744. 38		744. 38		
	1926	937. 50					937. 50		
				1, 255. 62	731. 98				
Kitchens and restaurants	1928			45, 000. 00	45, 000. 00	40, 454. 85		4, 545. 15	
	1927	2. 00	1, 610. 08		10. 77	1, 599. 31	12. 77		
				44, 989. 23	42, 054. 16				

Mail transportation	1928		10,000.00	10,000.00	9,095.44		904.56		
	1927	431.35		14.19	417.16	14.19			
				9,985.81	9,512.60				
Materials for folding	1928		1,500.00	1,500.00	600.50		899.50		
	1927	685.00		685.00		685.00			
	1926	1.39				1.39			
				815.00	600.50				
Miscellaneous items	1928		175,000.00	175,000.00	116,585.49		58,414.51		
	1927	20,000.00	15,549.73	10,000.00	21,174.35	10,000.00	4,375.38		
	1926	8,542.55		1,023.43	1,023.43	7,519.12			
				186,023.43	138,783.27				
Packing boxes	1928		970.00	970.00	970.00				
	1927	220.52		7.52	213.00	7.52			
				962.48	1,183.00				
Postage	1928		300.00	300.00	300.00				
	1927	50.00				50.00			
	1926	50.00				50.00			
				300.00	300.00				
Purchase of furniture	1928		5,000.00	5,000.00	3,471.70		1,528.30		
	1927	3,592.36		134.96	3,457.40	134.96			
				4,865.04	6,929.10				
Repairs of furniture	1928		3,000.00	3,000.00	2,231.56		768.44		
	1927	237.62		51.04	186.58	51.04			
	1926	664.06				664.06			
				2,948.96	2,418.14				
Stationery	1928		30,000.00	30,000.00	27,993.67		2,006.33		
	1927	922.16		348.65	573.51	348.65			
	1926	85.04				85.04			
				29,651.35	28,567.18				
Storage of documents	1928		2,000.00	2,000.00	2,000.00				
Payment to widow of:									
Hon. Woodbridge N. Ferris	No year.		10,000.00	10,000.00	10,000.00				
Hon. Andrieus A. Jones	No year.		10,000.00	10,000.00	10,000.00				
Hon. William B. McKinley	No year.		10,000.00	10,000.00	10,000.00				
Hon. Frank E. Willis	No year.		10,000.00	10,000.00	10,000.00				
Payment to Dorothy E. Bent	1927-28		323.75	323.75	323.75				
Total, United States Senate		302,341.64	76,583.86	3,079,861.45	3,086,254.18	3,005,916.27	165,103.27	130,845.64	156,921.77
HOUSE OF REPRESENTATIVES									
Salaries of Members and Delegates	1928		4,407,500.00	4,405,000.00	4,065,029.91		2,500.00	339,970.09	
	1927	2,500.00	317,010.99	24,416.67	292,594.32		26,916.67		
	1926	1,750.00				1,750.00			
	1925-26	750.00				750.00			
				4,380,583.33	4,357,624.23				

¹ Transferred from 1927 account.

¹ See note 1.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act. June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
HOUSE OF REPRESENTATIVES—contd.									
Mileage of Members and Delegates	1928		\$175,000.00	\$175,000.00	\$167,471.68			\$7,528.32	
	1927			<i>9,313.92</i>			\$9,313.92		
	1926	\$7,832.72				\$7,832.72			
				165,686.08	167,471.68				
Salaries, officers and employees, House of Representatives	1928		³ 874,233.86	868,553.86	857,785.23		5,680.00	10,768.63	
	1927-28				1,652.00				
	1927		<i>844.00</i>	<i>844.00</i>	1,303.63			8,889.77	
	1925-1927			<i>1,369.05</i>			1,369.05		
	1926	6,563.67				6,563.67			
	1923-24		1,385.22	1,385.22	1,385.22				
				867,726.03	862,126.08				
Clerk hire, Members and Delegates	1928		1,760,000.00	1,760,000.00	1,743,781.57			16,218.43	
	1927							16,777.40	
	1926	18,320.46				18,320.46			
				1,760,000.00	1,743,781.57				
Salaries and expenses, Joint Committee on Printing, House of Representatives	1928		5,095.00	5,095.00	5,095.00				
Legislative counsel, House of Representatives	1928		37,500.00	37,500.00	23,554.78			13,945.22	
	1927			<i>2,474.82</i>	<i>548.28</i>		2,474.82		
	1926	268.26				268.26			
				35,025.18	23,006.50				
Expenses, Committee on Ways and Means, revision of customs laws	1927-28		2,500.00	2,500.00	418.42			2,081.58	
Payment for certain services, House of Representatives	1928-29		5,000.00	5,000.00	5,000.00				
Payment for contesting seats in Congress	No year.		9,542.29	9,542.29	9,542.29				
Automobile and maintenance, for the Speaker of House of Representatives	1928		5,450.00	5,450.00	5,287.35			162.65	
	1927			<i>1.33</i>	112.50		1.33		
	1926	27.04				27.04			
				5,448.67	5,399.85				

Portrait of Champ Clark, Speaker of the House of Representatives-----	No year.	2,000.00					2,000.00	
Salaries, Capitol police, House of Representatives-----	1928		36,910.00	36,910.00	36,906.22			3.78
	1927		60.51	60.51			60.51	
	1926	.04				.04		
				36,849.49	36,906.22			
Contingent fund, Capitol police, House of Represen- tatives-----	1928		100.00	100.00	99.67			.33
	1927		.05	.05			.05	
				99.95	99.67			
Uniforms and equipment, Cap- itol police, House of Repre- sentatives-----	1928		1,875.00	1,875.00	1,875.00			
Uniforms, Capitol police, House of Representatives---	1926	13.75				13.75		
Contingent expenses: Expenses of special and se- lect committees-----	1928		40,000.00	40,000.00	31,250.85			8,749.15
	1927		⁵ 22,644.03	22,644.03	125.10			
				17,355.97	31,125.75			
Folding documents-----	1928-29		20,000.00	20,000.00	2,956.50			17,043.50
	1928		12,000.00	12,000.00	12,000.00			
	1926	801.75				801.75		
				32,000.00	14,956.50			
Furniture and repairs-----	1928		⁶ 60,644.03	60,644.03	54,754.49			5,889.54
	1927		746.74		742.72			4.02
	1926	5.47		.67		6.14		
				60,643.36	55,497.21			
Materials for folding-----	1928		5,000.00	5,000.00	1,768.65			3,231.35
	1927		1,881.07		1,881.07			
	1926	131.95				131.95		
				5,000.00	3,649.72			
Miscellaneous items-----	1928		90,000.00	90,000.00	81,862.03			8,137.97
	1927		9,933.07		9,869.46			63.61
	1926		112.69	.02	112.67	.02		
				89,999.98	91,844.16			
Packing boxes-----	1928		4,500.00	4,500.00	2,367.00			2,133.00
	1927		7.10	7.10			7.10	
	1926		1.30	1.30			1.30	
	1925		4.00	4.00			4.00	
				4,487.60	2,367.00			

³ Includes \$844 transferred from 1927 account.
⁴ See note 3.

⁵ Transferred to "Contingent expenses, House of Representatives: Furniture and repairs, 1928."

⁶ Includes \$22,644.03 transferred from "Contingent expenses, House of Representatives: Expenses of special and select committees, 1927."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
HOUSE OF REPRESENTATIVES—contd.									
Contingent expenses—Contd.									
Postage	1928			\$1, 150. 00	\$1, 150. 00	\$1, 150. 00			
Public Lands Committee	1928-29			5, 000. 00	5, 000. 00	912. 86		\$4, 087. 14	
Remodeling furniture	1925-26		\$1. 21		<i>1. 21</i>		\$1. 21		
Stationery	1928			60, 125. 00	60, 125. 00	60, 125. 00			
Stenographic reports of committee hearings	1928-29			25, 000. 00	25, 000. 00	15, 778. 00		9, 222. 00	
	1928			15, 000. 00	15, 000. 00	14, 999. 55		. 45	
	1927		2, 596. 48			2, 595. 55		. 93	
					40, 000. 00	33, 373. 10			
Telegraph and telephone service	1928			85, 000. 00	85, 000. 00	80, 247. 55		4, 752. 45	
	1927		4, 713. 16		<i>54</i>	4, 712. 62	\$0. 54		
					84, 999. 46	84, 960. 17			
Payment to Postal Telegraph Co.	1922			75. 85	75. 85	75. 85			
	1921			712. 35	712. 35	712. 35			
	1919			1, 144. 19	1, 144. 19	1, 144. 19			
	1918			637. 91	637. 91	637. 91			
					2, 570. 30	2, 570. 30			
Payment to widow of: Hon. Maurice E. Crumpacker	No year.			10, 000. 00	10, 000. 00	10, 000. 00			
Hon. James A. Gallivan	No year.			10, 000. 00	10, 000. 00	10, 000. 00			
Hon. Ladislav Lazaro	No year.			10, 000. 00	10, 000. 00	10, 000. 00			
Hon. Martin B. Madden	No year.			10, 000. 00	10, 000. 00	10, 000. 00			
Hon. Walter W. Magee	No year.			10, 000. 00	10, 000. 00	10, 000. 00			
Hon. A. E. B. Stephens	No year.			10, 000. 00	10, 000. 00	10, 000. 00			
Hon. Thaddeus C. Sweet	No year.			10, 000. 00	10, 000. 00	10, 000. 00			
Hon. William N. Vaile	No year.			10, 000. 00	10, 000. 00	10, 000. 00			
Payment to Heirs of Hon. R. Y. Thomas, jr.	No year.			10, 000. 00	10, 000. 00	10, 000. 00			
Total, House of Representatives		\$40, 965. 11	401, 778. 11	7, 814, 592. 67	7, 768, 761. 48	7, 690, 878. 28	36, 472. 31	50, 323. 99	
LEGISLATIVE, MISCELLANEOUS									
Expenses, Joint Committee to investigate Northern Pacific land grants	1924-1928			⁷ 30, 188. 58	5, 000. 00	600. 00		25, 188. 58	
	1924-1927	23, 516. 65	6, 668. 56	⁸ 30, 185. ²¹	<i>6, 668. 56</i>			4, 400. 00	
	1924-1926			⁹ 3. ³⁷	<i>3. 37</i>	<i>3. 37</i>			
					<i>1, 671. 93</i>	<i>596. 63</i>			

Memorial to Abraham Lincoln.....	No year.	2, 205. 69	3, 485. 80				2, 205. 69	3, 485. 80
Memorial to John Ericsson ⁹	No year.	1, 911. 84	206. 59		1, 900. 00	2, 000. 00	11. 84	106. 59
Memorial to women of World War.....	No year.	100, 000. 00	49, 120. 70	50, 000. 00	50, 000. 00	61, 266. 66	100, 000. 00	37, 854. 04
Statement of appropriations.....	1928-29			4, 000. 00			4, 000. 00	
Permanent and indefinite:								
Special funds—								
Funds contributed for memorial to John Ericsson.....	No year.	558. 54	19. 50	15, 835. 63	15, 035. 50	15, 035. 50	1, 358. 67	19. 50
Funds contributed for commission on memorial to women of the Civil War.....	No year.	412. 91					412. 91	
Memorial to women of World War, contributions.....	No year.			8, 627. 98			8, 627. 98	
Total, Legislative, Miscellaneous.....		128, 605. 63	59, 501. 15	78, 463. 61	65, 263. 57	78, 898. 79	141, 805. 67	45, 865. 93
ARCHITECT OF THE CAPITOL								
Salaries, office of Architect of the Capitol.....	1928			31, 052. 80	29, 200. 00	29, 188. 24	1, 852. 80	11. 76
	1927	2, 011. 74					2, 011. 74	
	1926	1, 778. 57					1, 778. 57	
					29, 200. 00	29, 188. 24		
Elevator conductors, Capitol, and Senate and House Office Buildings.....	1928			72, 960. 00	72, 700. 00	72, 689. 90	260. 00	10. 10
	1927	151. 11					151. 11	
	1926	185. 24					185. 24	
					72, 700. 00	72, 689. 90		
Capitol buildings and grounds: Bronze doors, west entrance of the Capitol.....	No year.	2, 894. 45					2, 894. 45	
Capitol Building and repairs.....	1928			77, 535. 80	77, 200. 00	75, 139. 04	335. 80	2, 060. 96
	1927-28	11, 385. 33			11, 185. 33	10, 725. 77	200. 00	459. 56
	1927	2, 064. 12			427. 33	427. 33	1, 636. 79	
	1926	693. 00					693. 00	
					88, 812. 66	86, 292. 14		
Enlarging the Capitol Grounds.....	No year.	67, 965. 92			67, 965. 92	67, 965. 92		
	1927	316. 20			24. 78	24. 78	291. 42	
					67, 990. 70	67, 990. 70		
Extension of Capitol Grounds.....	1927-28	15, 687. 97			15, 487. 97	15, 296. 21	200. 00	191. 76
Improving the Capitol Grounds.....	1928			74, 792. 20	74, 500. 00	73, 360. 71	292. 20	1, 139. 29
	1927	2, 679. 80			1, 950. 24	1, 950. 24	729. 56	
	1926	590. 15					590. 15	
					76, 450. 24	75, 310. 95		

⁷ Includes \$30,185.21 transferred from 1924-1927 account and \$3.37 from 1924-1926 account.

⁸ See note 7.

⁹ See "Ericsson Memorial Commission," p. 94.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
ARCHITECT OF THE CAPITOL—continued									
Capitol buildings and grounds—Contd.									
Capitol power plant	1928		\$384,906.00	\$369,902.87	\$336,379.55		\$15,003.13	\$33,523.32	
	1927-28	\$209,950.70		134,950.70	124,523.08		75,000.00	10,427.62	
	1927	74,744.46		11,634.58	11,634.58		63,109.88		
	1924-1927	22,128.73		21,233.53	21,233.53		895.20		
	1926	17,891.74				\$17,891.74			
	1925-26	534.19				534.19			
	1921		178.00				178.00		
Certified claims			6,325.25	6,325.25	6,325.25				
				544,046.93	500,095.99				
Engine house, and Senate and House garages	1928		1,500.00	1,500.00	1,356.10			143.90	
	1927	194.13		39.47	39.47		154.66		
	1926	9.98				9.98			
				1,539.47	1,395.57				
Purchase of painting "Peace"	1928-29		5,000.00				5,000.00		
Refrigerating apparatus, Capitol and Senate and House Office Buildings	No year.	34,095.32		8,341.53	2,716.66		25,753.79	5,624.87	
Senate and House ventilation	1928-29		323,000.00	500.00	173.71		322,500.00	326.29	
Subway transportation, Capitol and Senate Office Building	1927-1929		¹⁰ 2,000.00				2,000.00		
	1927	2,666.01	¹¹ 2,000.00	434.21	434.21		231.80		
				434.21	434.21				
Subway transportation, Capitol and Senate and House Office Buildings	No year.	608.01		608.01	571.73			36.28	
Senate wing reconstruction	1928-1930		500,000.00				500,000.00		
Maintenance, Senate Office Building	1928		87,854.00	87,643.50	86,793.15		210.50	850.35	
	1927	852.10		442.39	442.39		409.71		
	1926	677.79		17.00	17.00	660.79			
				88,102.89	87,252.54				
Furnishing Senate Office Building	1927	85.17		38.60	38.60		46.57		
	1926	85.84				85.84			
				38.60	38.60				

Maintenance, House Office Building-----	1928			113, 110. 20	112, 827. 45	111, 092. 84		282. 75	1, 734. 61
	1927	1, 510. 13			783. 74	783. 74		726. 39	
	1926	618. 93					618. 93		
	1920			889. 80	889. 80	889. 80			
					114, 500. 99	112, 766. 38			
Library building and grounds— Bookstacks Library building.	1927	17, 144. 71			16, 615. 98	16, 615. 98		528. 73	
Library building and grounds.	1928			82, 660. 00	82, 000. 00	76, 297. 22		660. 00	5, 702. 78
	1927-28	12, 000. 00			9, 000. 00	7, 403. 00		3, 000. 00	1, 597. 00
	1927	11, 010. 17			9, 366. 91	9, 366. 91		1, 643. 26	
	1926	1, 611. 34					1, 611. 34		
	1925				2. 15	2. 15	2. 15		
					100, 364. 76	93, 064. 98			
Total, Architect of the Capitol-----		516, 823. 05		1, 761, 764. 05	1, 225, 734. 94	1, 161, 894. 49	24, 661. 92	1, 028, 190. 24	63, 840. 45
BOTANIC GARDEN									
Salaries-----	1928			79, 417. 00	79, 346. 73	79, 329. 39		70. 27	17. 34
	1927	744. 00	\$417. 64		417. 64			1, 161. 64	
	1926	364. 87					364. 87		
					78, 929. 09	79, 329. 39			
Enlarging and relocating Botanic Garden-----	1928-29			600, 000. 00				600, 000. 00	
Improving Botanic Garden-----	1928-29			10, 000. 00				10, 000. 00	
	1928			47, 800. 00	45, 839. 02	45, 838. 49		1, 960. 98	. 53
	1927	1, 708. 68	2, 354. 31		1, 689. 24	4, 043. 55		19. 44	
	1926-27		619. 92		619. 92			619. 92	
	1926	573. 30	258. 90		258. 90		832. 20		
					46, 649. 44	49, 882. 04			
Total, Botanic Garden-----		3, 390. 85	3, 650. 77	737, 217. 00	125, 578. 53	129, 211. 43	1, 197. 07	613, 832. 25	17. 87
LIBRARY OF CONGRESS									
(For additional transactions under Library of Congress see Architect of the Capitol, above)									
Salaries-----	1928			943, 690. 00	942, 958. 22	942, 741. 54		731. 78	216. 68
	1927-28		215. 00			215. 00			
	1927	247. 63	351. 38		292. 81	58. 57		540. 44	
	1926	2, 874. 12	54. 83		47. 33	7. 50	2, 921. 45		
					942, 618. 08	943, 022. 61			
Care and maintenance-----	1928			131, 642. 00	130, 785. 75	129, 131. 08		856. 25	1, 654. 67
	1927	1, 252. 00	1, 159. 92		406. 05	753. 87		1, 658. 05	
	1926	1, 352. 82	47. 44		47. 44		1, 400. 26		
					130, 332. 26	129, 884. 95			
Contingent expenses-----	1928			10, 000. 00	9, 744. 07	9, 743. 84		255. 93	. 23
	1927	63. 35	61. 34		60. 58	121. 92		2. 77	
	1926	1. 89	1. 45		1. 45		3. 34		
					9, 803. 20	9, 865. 76			

¹⁰ Transferred from 1927 account.

¹¹ See note 10.

RECEIPTS AND EXPENDITURES, 1928

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
LIBRARY OF CONGRESS—continued									
Expenses, Library of Congress trust fund board	1928			\$500. 00	\$27. 85	\$27. 85		\$472. 15	
	1926-27	\$51. 38	\$218. 99		218. 74	. 25		270. 12	
					190. 89	28. 10			
Increase of Library of Congress	1928-29			105, 000. 00	70, 817. 23	61, 449. 28		34, 182. 77	
	1928			5, 500. 00	5, 461. 92	5, 409. 62		38. 08	
	1927-28	13, 287. 18	10, 885. 82		11, 326. 49	21, 814. 59		1, 960. 69	
	1927	50. 00	133. 71		83. 71	43. 32		133. 71	
	1926-27	170. 12	37. 39		28. 76	8. 63		198. 88	
	1926	7. 50	12. 06		5. 55	17. 61	\$1. 95		
	1925-26	. 75	37. 87		. 73	38. 60	. 02		
					87, 499. 45	88, 781. 65			
Index to State legislation, Library of Congress	1928-29			15, 000. 00	12, 724. 78	9, 325. 62		2, 275. 22	
Printing and binding, Library of Congress	1928			337, 000. 00	306, 163. 14	291, 792. 04		30, 836. 86	
	1927	18, 387. 66	18, 773. 06		17, 702. 39	36, 475. 45		685. 27	
	1926	5, 163. 65	2, 193. 95		5, 163. 65	7, 357. 60			
					329, 029. 18	335, 625. 09			
Permanent and indefinite: Bequest of Gertrude M. Hubbard, Library of Congress—									
Trust fund	No year.	20, 000. 00						20, 000. 00	
Interest account	No year.	2, 023. 52	250. 00	800. 00				2, 823. 52	
Special funds—									
Library of Congress trust fund, income from investment account	No year.	6, 468. 24	2, 222. 48	17, 825. 45	11, 400. 62	9, 766. 45		12, 893. 07	
Library of Congress gift fund	No year.	4, 337. 27	415. 13	123, 275. 99	115, 368. 58	106, 152. 75		12, 244. 68	
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		128, 108. 66	91, 126. 26	91, 126. 26		52, 132. 40	
Special deposit accounts			55, 559. 11			5, 120. 85		60, 679. 96	
Total, Library of Congress		91, 083. 07	92, 630. 93	1, 818, 342. 10	1, 729, 711. 52	1, 718, 458. 39	4, 327. 02	175, 386. 63	
								103, 884. 06	

GOVERNMENT PRINTING OFFICE								
Office of Public Printer:								
Salaries, office of Public Printer-----								
1928			(12)					
1927	453.00	14,831.88		8,711.99	6,119.89		9,164.99	
1926	15,289.28					15,289.28		
				8,711.99	6,119.89			
Printing presses, Government Printing Office-----								
1926	6,731.23					6,731.23		
Public printing and binding, Government Printing Office ¹³ -----								
1928			14 2,507,200.00	1,895,817.37	1,503,237.78		611,382.63	392,579.59
1927	1,320,280.20	277,667.56		341,140.12	558,474.96		979,140.08	60,332.72
1926	318,342.59	145,827.73		190,482.35	15,345.38	448,824.94		
				2,106,475.14	2,077,058.12			
Office of Superintendent of Documents:								
Salaries, office of Superintendent of Documents-----								
1928			420,000.00	390,064.33	386,277.67		29,935.67	3,786.66
1927	7,027.49	16,714.32		132.42	16,581.90		7,159.91	
1926	10,747.32					10,747.32		
				389,931.91	402,859.57			
General expenses, office of Superintendent of Documents-----								
1928			180,000.00	105,287.50	105,287.50		74,712.50	
1927	81,323.63			60,063.34	60,063.34		21,260.29	
1926	.96					.96		
				165,350.84	165,350.84			
Special deposit accounts-----								
		155,351.51			13,947.81			169,299.32
Total, Government Printing Office-----								
	1,760,195.70	610,393.00	3,107,200.00	2,653,045.90	2,637,440.61	481,593.73	1,732,756.07	625,998.29
Total, Legislative-----								
	2,843,405.05	1,244,537.82	18,397,440.88	16,654,350.12	16,422,698.26	713,355.32	3,873,140.49	1,476,189.68
EXECUTIVE OFFICE								
Salary of the President-----								
1928			75,000.00	75,000.00	75,000.00			
Salary of the Vice President-----								
1928			15,000.00	15,000.00	15,000.00			
Salaries, Executive Office-----								
1928			95,260.00	93,800.00	93,105.94		1,460.00	694.06
1927	1,790.91						1,790.91	
1926	804.37					804.37		
				93,800.00	93,105.94			
Contingent expenses, Executive Office-----								
1928			35,500.00	32,888.65	31,937.34		2,611.35	951.31
1927	2,689.28	554.99		1,630.08	2,185.07		1,059.20	
1926	724.48			21.45	21.45	703.03		
				34,540.18	34,143.86			

RECEIPTS AND EXPENDITURES, 1928

¹² Provided for under "Public printing and binding, Government Printing Office, 1928."
¹³ For statement of printing and binding by departments and independent offices see p. 394.

¹⁴ Includes appropriation for "Salaries, office of Public Printer" beginning with the fiscal year 1928.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
EXECUTIVE OFFICE—continued									
Printing and binding, Executive Office.....	1928		\$2, 800. 00	\$2, 800. 00	\$2, 574. 31			\$225. 69	
	1927	\$300. 00		139. 22	558. 35		\$160. 78		
	1926	3. 91				\$3. 91			
				2, 939. 22	3, 182. 66				
Traveling expenses of the President.....	1928		25, 000. 00	16, 500. 00	15, 483. 19		8, 500. 00	1, 016. 81	
	1927	10, 523. 15		4, 849. 83	6, 029. 82		5, 673. 32		
	1926	88. 01				88. 01			
				21, 349. 83	21, 513. 01				
Executive Mansion and grounds: Maintenance, Executive Mansion and grounds.....	1928		104, 000. 00	99, 050. 16	92, 023. 95		4, 949. 84	7, 026. 21	
	1927	1, 884. 95		1, 133. 96	9, 342. 14		750. 99		
	1926	188. 47		23. 22	23. 22	165. 25			
				100, 207. 34	101, 389. 31				
Reconstructing roof, attic, and ceilings, Executive Mansion.....	1927-29		¹⁵ 25, 000. 00	3, 849. 15	3, 849. 15		21, 150. 85		
	1927-28	117, 327. 95	¹⁶ 25, 000. 00	80, 000. 00	145, 918. 29		12, 327. 95	41, 773. 32	
				83, 849. 15	149, 767. 44				
Extraordinary repairs, Executive Mansion.....	1926-27		¹⁷ 7, 947. 58	5, 398. 95	5, 398. 95		2, 548. 63		
	1926	5, 061. 41	¹⁸ 7, 947. 58	2, 886. 17					
				2, 512. 78	5, 398. 95				
Salaries, White House police.....	1928		83, 400. 00	83, 400. 00	83, 394. 17			5. 83	
	1927	8. 86		14. 47	520. 48		23. 33		
	1926	36. 59		1. 60	1. 60	34. 99			
				83, 387. 13	83, 916. 25				
Uniforms and equipment, White House police.....	1928		2, 500. 00	2, 500. 00	2, 191. 36			308. 64	
	1927	103. 49		282. 06	451. 64		385. 55		
	1926	2, 040. 53				2, 040. 53			
				2, 217. 94	2, 643. 00				
Total, Executive Office.....		143, 576. 36	122, 208. 72	438, 460. 00	514, 803. 57	3, 840. 09	63, 392. 70	52, 001. 87	

RECEIPTS AND EXPENDITURES, 1928

INDEPENDENT OFFICES								
ALASKA RELIEF FUNDS								
Permanent and indefinite:								
Special funds—								
Relief of the indigent, Alaska fund	No year.	12,092.74		15,368.83	20,494.84	20,494.84		6,966.73
Redistribution, funds for indigent, Alaska fund	No year.	26,152.32		¹⁹ 23,965.26	1,869.62	1,869.62		4,056.68
Total, Alaska relief funds		38,245.06		8,596.43	18,625.22	18,625.22		11,023.41
ALIEN PROPERTY CUSTODIAN ²⁰								
Salaries and expenses, Office of Alien Property Custodian	1928			97,500.00	33,660.96	33,660.96		63,839.04
	1927	1,000.00	3,026.65		2,557.66	468.99		3,557.66
	1926	20,809.37					20,809.37	
					31,103.30	34,129.95		
Printing and binding, Office of Alien Property Custodian	1928			500.00	287.86	287.86		212.14
	1927		122.23		31.92	90.31		31.92
	1926	12.39					12.39	
					255.94	378.17		
Alien property funds ²¹			515,796.55			10,299.41		505,497.14
Total, Alien Property Custodian		21,821.76	518,945.43	98,000.00	31,359.24	44,807.53	20,821.76	67,640.76
AMERICAN BATTLE MONUMENTS COMMISSION								
American Battle Monuments Commission	No year.	1,771,085.56	35,097.33	700,000.00	440,000.00	117,218.83		2,031,085.56
ARLINGTON MEMORIAL AMPHITHEATER COMMISSION								
Arlington Memorial Amphitheater ²²	No year.	476.82						476.82
ARLINGTON MEMORIAL BRIDGE COMMISSION								
Arlington Memorial Bridge	No year.	3,557,865.22	109,327.43		2,423,600.09	2,266,406.82		1,134,265.13
BOARD OF MEDIATION								
Salaries and expenses, Board of Mediation	1928			237,000.00	189,102.51	188,933.57		47,897.49
	1927	61,714.61			5,284.71	5,284.71		56,429.90
					194,387.22	194,218.28		

¹⁵ Transferred from 1927-28 account.
¹⁶ See note 15.
¹⁷ Transferred from 1926 account.
¹⁸ See note 17.
¹⁹ Transferred to "Wagon roads, bridges, and trails, Alaska fund, special fund" (War).
²⁰ See pp. 267, 271 for "Expenses of administration of war claims act of 1928" under War Department, and "Claims of German nationals against the United States," under Treasury Department.
²¹ Exclusive of funds in depositories other than the Treasury of the United States.
²² For "Plans for Memorial Amphitheater at Arlington, Va., see p. 261.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italics*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BOARD OF MEDIATION—continued									
Salaries and expenses, Arbitration Boards, Board of Mediation.....	1928-29 1927-28			\$80,000.00					
		\$100,000.00			\$79,016.91	\$75,569.81	\$80,000.00	20,983.09	
					79,016.91	75,569.81		\$3,447.10	
Salaries and expenses, Railroad Labor Board.....	1926	18,136.75			138.89	138.89	\$17,997.86		
Emergency Boards, railway labor act, May 20, 1926.....	1928		50,000.00		8,000.00	4,759.62	42,000.00	3,240.38	
Printing and binding, Board of Mediation.....	1928		3,000.00		1,500.00	1,141.47	1,500.00	358.53	
Printing and binding, Railroad Labor Board.....	1926	994.92					994.92		
Total, Board of Mediation.....		180,846.28		370,000.00	283,043.02	275,828.07	18,992.78	248,810.48	
BOARD OF TAX APPEALS									
Salaries and expenses, Board of Tax Appeals.....	1928 1927 1926-27 1926			682,740.00	615,003.77 9,970.28	610,697.41 19,611.10	67,736.23 55,525.63 13,888.64	4,306.36	
		65,495.91 13,888.64 3,817.20	\$9,640.82		760.00	110.25	4,577.20		
					624,214.05	630,418.76			
Printing and binding, Board of Tax Appeals.....	1928 1927 1926			39,040.00	35,040.00 591.67 1,450.50	24,459.22 7,256.94 1,450.50	4,000.00	10,580.78	
		591.67 1,517.72	6,665.27		37,082.17	33,166.66	67.22		
Total, Board of Tax Appeals.....		85,311.14	17,176.34	721,780.00	661,296.22	663,585.42	4,644.42	141,150.50	
BUREAU OF EFFICIENCY									
Salaries and expenses.....	1928 1927 1926			210,000.00	209,387.34 6,909.49 5.40	208,192.80 7,684.87 5.40	612.66 29,459.69	1,194.54	
		36,369.18 7,389.15	775.38		216,291.43	215,872.27	7,394.55		

Printing and binding, Bureau of Efficiency-----	1928		350.00	340.00	267.86		10.00	72.14
	1927	132.15		106.63	171.18		25.52	
	1926	15.89				15.89		
				446.63	439.04			
Total, Bureau of Efficiency-----		43,906.37	839.93	210,350.00	216,738.06	216,311.31	7,410.44	30,107.87
CIVIL SERVICE COMMISSION								
Salaries, Civil Service Commission-----	1928		941,500.00	936,500.00	933,743.28		5,000.00	2,756.72
	1927	492.62	²³ 105.57	105.57			387.05	
	1926	813.12				813.12		
				936,605.57	933,743.28			
Salaries and expenses, Civil Service Commission-----	1928		26,000.00	23,498.72	22,390.00		2,501.28	1,108.72
	1927	1,346.52	345.35	823.45	1,168.80		523.07	
	1926	813.15				813.15		
				24,322.17	23,558.80			
Salaries and expenses, employees' retirement act, Civil Service Commission-----	1928		(²⁴)					
	1927	500.00	267.87	27.87	240.00		527.87	
	1926	515.43				515.43		
				27.87	240.00			
Contingent expenses, Civil Service Commission-----	1928		46,350.00	40,013.92	38,593.09		6,336.08	1,420.83
	1927	6,835.37	390.18	5,685.44	6,075.62		1,149.93	
	1926	1,342.44		3.26	3.26	1,339.18		
	1925			10.09	10.09	10.09		
Certified claims.			5.11	5.11	5.11			
				45,697.64	44,666.99			
Printing and binding, Civil Service Commission-----	1928		58,000.00	50,000.00	41,899.32		8,000.00	8,100.68
	1927	10,000.00	1,376.91	7,923.14	9,300.05		2,076.86	
	1926	1,697.05		24.72	24.72	1,672.33		
				57,947.86	51,224.09			
Rent, Civil Service Commission-----	1928		24,592.00	24,592.00	24,592.00			
Traveling expenses, Civil Service Commission-----	1928		102,500.00	71,985.68	69,705.03		30,514.32	2,280.65
	1927	2,818.22	360.54	2,763.83	3,124.37		54.39	
	1926	852.27		1.91	1.91	854.18		
				74,747.60	72,827.49			
Total, Civil Service Commission-----		28,026.19	2,635.28	1,198,947.11	1,163,884.97	1,150,852.65	6,017.48	57,070.85

²³ Debit balance.

²⁴ Provided for under "Salaries, Civil Service Commission, 1928."

RECEIPTS AND EXPENDITURES, 1928

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
COMMISSION OF FINE ARTS									
Expenses, Commission of Fine Arts.....	1928			\$7,000.00	\$6,950.00	\$6,835.29		\$50.00	\$114.71
	1927	\$3.00	\$13.25		1.54	14.79		1.46	
	1926	351.55			125.00	125.00	\$226.55		
					7,076.54	6,975.08			
Printing and binding, Commission of Fine Arts.....	1928			300.00	295.00	219.34		5.00	75.66
	1927		2.82		2.20	.62		2.20	
					292.80	219.96			
Total, Commission of Fine Arts.....		354.55	16.07	7,300.00	7,369.34	7,195.04	226.55	58.66	190.37
EMPLOYEES' COMPENSATION COMMISSION									
Salaries and expenses, U. S. Employees, Compensation Commission.....	1928			240,000.00	240,000.00	220,813.02			19,186.98
Salaries, U. S. Employees' Compensation Commission..	1928			132,540.00	132,540.00	131,594.96			945.04
	1927	40.00	118.95		118.95			158.95	
	1926	4,443.90					4,443.90		
					132,421.05	131,594.96			
Contingent expenses, U. S. Employees, Compensation Commission.....	1928			12,000.00	12,000.00	11,164.92			835.08
	1927		998.93		117.73	881.20		117.73	
	1926-27	.59			1.33	1.33		1.92	
	1926	35.25			2.00	2.00	33.25		
					11,882.94	12,046.79			
Employees, compensation fund.....	No year.	565.84			77.22	77.22		643.06	
	1929 and prior.			1,289.46				1,289.46	
	1928 and prior.			3,250,000.00	3,250,000.00	3,247,656.36			2,343.64
	1927 and prior.	1,698.61	28,214.09		8,169.49	20,044.60		9,868.10	
	1926 and prior.	1,546.90			131.12	131.12		1,678.02	
					3,241,622.17	3,267,492.62			
Printing and binding, U. S. Employees, Compensation Commission.....	1928			13,700.00	13,700.00	9,734.32			3,965.68
	1927		930.56		34.30	896.26		34.30	
	1926	72.59					72.59		
					13,665.70	10,630.58			

Relief of—									
John J. Fitzgerald.....	No year.		(26)						
Vern E. Townsend.....	No year.		(26)						
Trust fund:									
Relief and rehabilitation, longshoremen's and harbor workers' compensation act	No year.		6,000.00					6,000.00	
Total, Employees' Com- pensation Commis- sion.....		8,403.68	30,262.53	3,655,529.46	3,639,591.86	3,642,577.97	4,549.74	19,791.54	27,276.42
FEDERAL BOARD FOR VOCATIONAL EDUCATION									
Salaries and expenses, voca- tional rehabilitation of per- sons disabled in industry.....	1928			68,230.00	65,496.36	63,608.16		2,733.64	1,888.20
	1927	4,244.87	194.75		3,152.42	3,347.17		1,092.45	
	1926	5,730.53			1.87	1.87	5,732.40		
					68,646.91	66,953.46			
Cooperative vocational reha- bilitation of persons disa- bled in industry.....	1928			700,000.00	628,424.90	628,424.90		71,575.10	
	1927	178,676.17			15,607.89	15,607.89		194,284.06	
	1926	201,163.80					201,163.80		
					612,817.01	612,817.01			
Permanent:									
Salaries and expenses, Fed- eral Board for Vocational Education.....	1928			200,000.00	198,160.63	191,279.91		1,839.37	6,880.72
	1927	13,780.09	1,059.25		7,745.95	8,805.20		6,034.14	
	1926	5,977.05			11.36	11.36	5,988.41		
Certified claims.				1.64	1.64	1.64			
					205,896.86	200,075.39			
Cooperative vocational edu- cation in agriculture.....	1928		27 3,037,000.00		2,795,018.88	2,795,018.88		241,981.12	
	1927	379,459.58						379,459.58	
	1926	280,924.75					280,924.75		
					2,795,018.88	2,795,018.88			
Cooperative vocational edu- cation, teachers, etc.....	1928		27 1,100,000.00		1,015,404.06	1,015,404.06		84,595.94	
	1927	110,820.33			134.85	134.85		110,685.48	
	1926	124,247.43					124,247.43		
					1,015,538.91	1,015,538.91			
Cooperative vocational edu- cation in trades and in- dustries.....	1928		27 3,060,000.00		2,920,526.92	2,920,526.92		139,473.08	
	1927	169,426.74						169,426.74	
	1926	196,454.51					196,454.51		
					2,920,526.92	2,920,526.92			
Total, Federal Board for Vocational Edu- cation.....		1,670,905.85	1,254.00	8,165,231.64	7,618,445.49	7,610,930.57	814,511.30	1,403,180.70	8,768.92

²⁵ Transferred from the following appropriations:

Relief of John J. Fitzgerald..... \$653.33
Relief of Vern E. Townsend..... 636.13

²⁶ See note 25.

²⁷ Includes \$10,000 annual appropriation for the Territory of Hawaii.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
FEDERAL OIL CONSERVATION BOARD									
Federal Oil Conservation Board	1925-1928			²⁸ \$37,284.21	\$8,141.08	\$8,141.08		\$29,143.13	
	1925-1927	\$37,284.21		²⁹ 37,284.21					
Total, Federal Oil Conservation Board		37,284.21			8,141.08	8,141.08		29,143.13	
FEDERAL POWER COMMISSION									
Federal Power Commission	No year.	13,039.86			1,495.73	847.20		11,544.13	
	1928			³⁰ 28,000.00	25,135.18	23,796.78		\$648.53	
	1927	3,183.30			3,183.30	3,183.30		2,864.82	
	1926	.48					\$0.48	1,338.40	
					29,814.21	27,827.28			
Federal Power Commission (transfers to Department of the Interior, Geological Survey):									
Act Jan. 12, 1927	1928			³¹ 500.00	500.00	361.66		138.34	
Act May 10, 1926	1927	478.32			128.86	128.86		349.46	
Act May 21, 1920	No year.	1.78						1.78	
Printing and binding, Federal Power Commission	1928			4,000.00	1,000.00	900.86		3,000.00	
	1927	3,512.53			3,512.53	3,512.53		99.14	
	1926	988.87					988.87		
					4,512.53	4,413.39			
Permanent and indefinite: Special fund—Payments to States under Federal water power act	No year.	15,739.76		7,942.74	15,739.76	15,739.76		7,942.74	
Total, Federal Power Commission		36,944.90		40,442.74	50,695.36	48,470.95	989.35	25,702.93	
FEDERAL RADIO COMMISSION									
Salaries and expenses	1928-29			18,000.00	10,000.00	8,844.12		8,000.00	
	1927-1929			250,000.00				250,000.00	
	1928			52,186.00	52,186.00	45,192.76		6,993.24	
Total, Federal Radio Commission				320,186.00	62,186.00	54,036.88		258,000.00	
FEDERAL RESERVE BOARD									
Permanent and indefinite: Special fund—Salaries and expenses, Federal Reserve Board	No year.	248,010.90	\$15,326.55	1,898,684.45	2,050,515.55	2,050,974.27		96,179.80	

FEDERAL TRADE COMMISSION									
Federal Trade Commission	1928			967,850.00	962,584.96	934,363.67		5,265.04	28,221.29
	1927	42,276.47	12,050.76		9,431.93	18,035.38		32,844.54	3,447.31
	1926	9,314.88	3,445.02		3,375.29	69.73	12,690.17		
	1923				566.65	566.65	566.65		
	1922				515.51	515.51	515.51		
					967,559.44	951,386.62			
Printing and binding, Federal Trade Commission	1928			16,500.00	16,500.00	9,746.34			6,753.66
	1927	2,015.00	3,346.85		2,015.00	5,335.25			26.60
	1926	20.25					20.25		
	1923				59.97	59.97	59.97		
					18,455.03	15,021.62			
Indefinite:									
Special fund—Refund to depositors, excess licenses under section 10 (c), trading with the enemy act	No year.			15,326.10				15,326.10	
Special deposit accounts			18,082.30			18,082.30			
Total, Federal Trade Commission		53,626.60	36,924.93	999,676.10	986,014.47	984,490.54	13,852.55	53,435.68	38,448.86
GENERAL ACCOUNTING OFFICE									
Salaries, General Accounting Office	1928			3,575,000.00	3,566,298.84	3,550,183.23		8,701.16	16,115.61
	1927	690.56	160,580.96		5,955.24	154,625.72		6,645.80	
	1926	25,254.51		²⁸ 8,587.58	40.53	40.53	16,707.46		
	1925-26	250.00		²⁹ 239.94			10.06		
					3,560,303.07	3,704,768.42			
Contingent expenses, General Accounting Office	1928			242,400.00	216,773.34	194,149.59		25,626.66	22,623.75
	1927	908.27	36,919.86		12,855.55	24,064.31		13,763.82	
	1926	3,370.65			86.40	86.40	3,457.05		
	1925				.17	.17	.17		
					203,831.22	218,127.33			
Printing and binding, General Accounting Office	1928			26,000.00	25,900.00	19,908.77		100.00	5,991.23
	1927		5,258.82		872.93	4,385.89		872.93	
	1926	723.93					723.93		
					25,027.07	24,294.66			
Report to Congress on funds of Indian Tribes	1928-29			20,000.00				20,000.00	
Special deposit accounts			72,672.53			5,799.13			66,873.40
Total, General Accounting Office		31,197.92	275,432.17	3,854,572.48	3,789,161.36	3,952,989.54	20,898.67	75,710.37	111,603.99

RECEIPTS AND EXPENDITURES, 1928

²⁸ Transferred from 1925-1927 account.

²⁹ See note 28.

³⁰ Exclusive of \$500 transferred to same object under Department of the Interior, Geological Survey.

³¹ See note 30.

³² Transferred to "Civil service retirement and disability fund."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat.110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
U. S. HOUSING CORPORATION									
Salaries.....	1928		\$43,300.00	\$39,886.67	\$39,886.67		\$3,413.33		
	1927	\$2,702.07					2,702.07		
	1926	11.18				\$11.18			
				39,886.67	39,886.67				
Contingent expenses.....	1928		34,000.00	27,700.00	26,674.02		6,300.00	\$1,025.98	
	1927	2,000.00		1,215.96	155.38		3,215.96		
	1926	1,989.38				1,989.38			
				26,484.04	26,829.40				
Operation of projects.....	1928		486,136.00	350,194.28	325,277.33		135,941.72	24,916.95	
	1927	175,998.00		13,125.04	19,548.19		189,123.04		
	1926	192,205.41				192,205.41			
				337,069.24	344,825.52				
Printing and binding, U. S. Housing Corporation.....	1928		800.00	550.00	317.78		250.00	232.22	
	1927	250.00		53.53	64.56		303.53		
	1926	306.81				306.81			
				496.47	382.34				
Judgments, United States courts, U. S. Housing Corporation.....	No year.	104.00					104.00		
Housing for war needs.....	No year.							566,951.71	
Certified claims.			715.10	715.10	1,249.35				
				715.10	1,964.45				
Special deposit accounts ³³								478,418.52	
		541,878.79			63,460.27				
Total, U. S. Housing Corporation.....		375,566.85	1,144,242.51	564,951.10	404,651.52	194,512.78	341,353.65	1,071,545.38	
INTERSTATE COMMERCE COMMISSION									
Interstate Commerce Commission.....	1928		7,636,314.00	6,753,501.93	6,752,554.14		882,812.07	947.79	
	1927	285,852.75		180,262.39	216,514.51		105,590.36		
	1926	303,227.82		809.96	809.96	302,417.86			
	1925-26	21.71		.90	.90	20.81			
	1925			2.09	2.09	2.09			
Certified claims.			1,402.01	1,402.01	1,402.01				
				6,935,975.10	6,971,279.43				

Printing and binding, Interstate Commerce Commission.....	1928		330,000.00	171,269.82	171,269.82		158,730.18	
	1927-28	5,000.00		4,999.46	4,999.46		.54	
	1926	1.58				1.58		
				176,269.28	176,269.28			
Indefinite: Special fund—General railroad contingent fund, sec. 15a, Interstate Commerce act.....	No year.	72,649.43	1,180,094.59	1,179,957.39	1,179,957.39		72,786.63	
Total, Interstate Commerce Commission.....		666,753.29	36,252.12	9,147,810.60	8,292,201.77	8,327,506.10	302,442.34	1,219,919.78
NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS								
Advisory Committee for Aeronautics.....	1928		³⁴ 499,600.00	482,171.89	476,600.06		17,428.11	5,571.83
	1927	8,804.28	13,322.71	1,591.17	13,475.61		7,213.11	1,438.27
	1926	3,029.62	2,557.87	³⁵ 310.64	2,397.93	159.94	5,738.19	
	Certified claims.		.83	.83	.83			
				481,365.96	490,236.44			
Advisory Committee for Aeronautics (transfer, act May 21, 1920) to Department of Agriculture.....	1928		³⁶ 2,500.00	2,500.00	2,500.00			
Advisory Committee for Aeronautics (transfers to Department of Commerce, Bureau of Standards):								
Act Feb. 24, 1927.....	1928		³⁶ 34,900.00	34,900.00	29,304.13			5,595.87
Act Apr. 29, 1926.....	1927	370.23	3,080.04	300.00	3,285.70		70.23	94.34
Act Feb. 27, 1925.....	1926	600.00	164.16	³⁷ 764.16	164.16			
Printing and binding, Advisory Committee for Aeronautics.....	1928		13,000.00	9,000.00	4,950.74		4,000.00	4,049.26
	1927	3,000.00	4,370.88	3,000.00	5,271.77			2,099.11
	1926	317.80				317.80		
				12,000.00	10,222.51			
Total, National Advisory Committee for Aeronautics.....		16,121.93	23,495.66	549,547.31	530,901.80	535,548.78	6,055.99	28,711.45
RAILROAD ADMINISTRATION AND TRANSPORTATION ACT								
Federal control of transportation systems.....	No year.	112,609,734.65	³⁸ 79,803,501.15	195,352.60	195,352.60		192,217,883.20	
Loans to railroads after termination of Federal control, etc.....	No year.	193,114,958.84	211,167.20	³⁸ 85,008,184.24	250,000.00	308,874.71	277,873,143.08	152,292.49
Judgments, United States courts, United States Railroad Administration.....	No year.		4,810.78				4,810.78	

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³³ Exclusive of funds in depositories other than the Treasury of the United States.
³⁴ Exclusive of \$37,400 transferred to same object under Departments of Agriculture and Commerce.
³⁵ Returned from same object under Department of Commerce.
³⁶ See note 34.

³⁷ Of this amount \$453.52 was transferred to "Civil service retirement and disability fund," p. 408, and \$310.64 returned to same object under "Advisory Committee for Aeronautics, 1926."
³⁸ Proceeds of railroad securities credited as repay warrants direct to this appropriation.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
RAILROAD ADMINISTRATION AND TRANSPORTATION ACT—continued									
Indefinite:									
Guaranty to carriers after termination of Federal control	No year.				\$1,642,454.61	\$1,642,454.61	\$1,642,454.61		
Reimbursement to carriers of deficits during Federal control	No year.			\$618,693.72	618,693.72	618,693.72			
Special deposit accounts				\$44,914,161.55		124,438.46			\$44,789,723.09
Total, Railroad Administration and Transportation act		\$305,724,693.49	45,125,328.75	165,435,189.89	578,408.29	395,095.12	1,642,454.61	\$470,095,837.06	44,942,015.58
SMITHSONIAN INSTITUTION									
Additional assistant secretary	1928			7,500.00	7,500.00	7,500.00			
Cooperative ethnological researches	No year.			20,000.00				20,000.00	
American ethnology	1928			58,720.00	55,736.35	54,248.60		2,983.65	1,487.75
	1927	989.62	2,544.41		928.42	1,615.99		1,918.04	
	1926	12.98	9.91		9.91		22.89		
Certified claims				4.87	4.87	4.87			
					54,802.89	55,869.46			
Astrophysical observatory	1928			32,060.00	31,418.01	30,772.73		641.99	645.28
	1927	138.24	1,343.36		55.96	1,287.40		194.20	
	1926	1.49					1.49		
					31,362.05	32,060.13			
International Catalogue of Scientific Literature	1928			7,260.00	5,865.66	5,853.42		1,394.34	12.24
	1927	768.13	5.49			5.49		768.13	
	1926	1,634.92					1,634.92		
					5,865.66	5,858.91			
International exchanges	1928			46,855.00	46,574.18	46,200.58		280.82	373.60
	1927	717.52	2,001.88		656.32	2,658.20		61.20	
	1926	.70					.70		
					47,230.50	48,858.78			
National Gallery of Art	1928			30,356.00	27,965.32	26,177.81		2,390.68	1,787.51
	1927	1,373.50	1,677.64		1,215.91	2,893.55		157.59	
	1926	21.20	42.96		42.96		64.16		
					29,138.27	29,071.36			

Printing and binding, Smithsonian Institution.....	1928		90,000.00	41,214.11	37,255.71		48,785.89	3,958.40
	1927	35,000.00	21,935.40	15,017.35	32,914.61		19,982.65	4,038.14
	1926	22,000.00	3,440.59	22,000.00	25,420.59			
				78,231.46	95,590.91			
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.		20,445.93	60,000.00	60,000.00	63,521.12		16,924.81
Special deposit accounts.....			11,143.67			3,452.92		14,596.59
Total, Smithsonian Institution.....		1,062,658.30	64,571.24	352,755.87	314,130.83	334,877.75	1,724.16	1,099,559.18
NATIONAL MUSEUM								
Books.....	1928		1,500.00	1,467.71	886.31		32.29	581.40
	1927	50.00	394.91	43.41	438.32		6.59	
	1926	25.00		.73	.73	25.73		
				1,510.39	1,323.90			
Buildings, repairs.....	1928		13,000.00	12,474.54	11,267.76		525.46	1,206.78
	1927	500.00	502.27	278.35	780.62		221.65	
	1926	60.12	12.53		12.53	60.12		
				12,752.89	12,060.91			
Furniture and fixtures.....	1928		26,500.00	25,609.94	25,485.16		890.06	124.78
	1927	245.00	897.29	154.92	1,052.21		90.08	
	1926	21.27				21.27		
				25,764.86	26,537.37			
Gallery, National Museum.....	1928		12,500.00	12,158.19	10,548.13		341.81	1,610.06
Heating and lighting.....	1928		79,500.00	77,514.35	74,788.93		1,985.65	2,725.42
	1927	1,639.01	4,982.76	1,074.15	6,056.91		564.86	
	1926	453.79	13.90	13.90		467.69		
				78,574.60	80,845.84			
Postage.....	1928		450.00	450.00	450.00			
Preservation of collections.....	1928		473,510.00	466,711.49	465,700.03		6,798.51	1,011.46
	1927	1,157.15	6,949.09	1,928.96	5,020.13		3,086.11	
	1926	644.37	19.50	17.67	37.17	626.70		
Certified claims.....		11.77					11.77	
				464,800.20	470,757.33			
Safeguarding dome of rotunda, Natural History Building, National Museum.....	1928-29		(⁸⁹)					
Safeguarding dome of rotunda, Natural History Building, National Museum (transfer to Treasury Department, act May 21, 1920).....	1928-29		⁴⁰ 80,000.00				80,000.00	
Total, National Museum.....		4,807.48	13,772.25	686,960.00	596,011.13	602,523.48	1,201.51	94,554.84

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⁴⁰ Appropriation of \$80,000 transferred to same object under Treasury Department.

⁸⁹ See note 39.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF PUBLIC BUILDINGS AND PUBLIC PARKS OF THE NATIONAL CAPITAL									
Salaries, office of Public Buildings and Public Parks of the National Capital.....	1928			\$1,710,560.00	\$1,707,354.60	\$1,704,178.93		\$3,205.40	\$3,175.67
	1927	\$34,745.52	\$4,813.75		<i>2,522.89</i>	<i>2,290.86</i>		37,268.41	
	1926	10,078.16			14.66	14.66	\$10,063.50		
					1,704,846.37	1,706,484.45			
Extraordinary repairs, office of Public Buildings and Public Parks of the National Capital. 1926-27		308.28	12.35		241.35	229.00		66.93	
Fuel, lights, etc., State, War, and Navy Department Buildings..... Certified claims.				9,257.33	9,257.33	9,257.33			
General expenses, office of Public Buildings and Public Parks of the National Capital.....	1928			740,460.00	724,592.32	653,120.59		15,867.68	71,471.73
	1927	972.19	67,468.78		<i>9,545.59</i>	<i>57,923.19</i>		10,517.78	
	1926	10,767.70			274.73	274.73	10,492.97		
	1925			13.58	13.58	13.58			
					715,335.04	711,332.09			
Printing and binding, office of Public Buildings and Public Parks of the National Capital.....	1928			3,450.00	3,000.00	1,322.37		450.00	1,677.63
	1927	15.14	1,978.84		<i>64.16</i>	<i>1,914.68</i>		79.30	
	1926	119.04					119.04		
					2,935.84	3,237.05			
Replacing elevators, State, War, and Navy Department Buildings.....	1925-26	1,568.68					1,568.68		
Care and maintenance, Lincoln Memorial.....	1926	3,118.57					3,118.57		
Installation of public-comfort station, Lincoln Memorial.....	1927	4,509.87	14,013.91		1,511.09	15,525.00		2,998.78	
Care and maintenance, Washington Monument.....	1926	1,596.62					1,596.62		
Improvement and care of public grounds.....	1926	34.75					34.75		
Repairs to building where Abraham Lincoln died.....	1926	91.50					91.50		
Reflecting pool, West Potomac Park.....	No year.	928.08	2,000.00					928.08	2,000.00
Total, Office of Public Buildings and Public Parks of the National Capital.....		68,854.10	90,262.93	2,463,740.91	2,434,127.02	2,446,064.92	27,085.63	71,382.36	78,325.03

PERSONNEL CLASSIFICATION BOARD								
Salaries and expenses	1928-29			75,000.00				75,000.00
U. S. COAL COMMISSION ⁴¹								
U. S. GEOGRAPHIC BOARD								
Salaries and expenses, U. S. Geographic Board	1928			3,645.00	3,637.62	3,601.00		7.38
	1926-27	740.25	222.33		214.95	7.38		36.62
					3,422.67	3,608.38		
Printing and binding, U. S. Geographic Board	1928			300.00	300.00	99.14		200.86
	1927	345.00			345.00	345.00		
	1926	85.95					85.95	
					645.00	444.14		
Total, U. S. Geographic Board		1,171.20	222.33	3,945.00	4,067.67	4,052.52	85.95	962.58
U. S. SHIPPING BOARD								
Salaries and expenses, U. S. Shipping Board	1928			283,000.00	278,109.78	273,782.30		4,890.22
	1927	2,486.01	12,822.16		8,417.27	4,404.89		10,903.28
	1926	20,416.45					20,416.45	
Certified claims.				33.33	33.33	33.33		
					269,725.84	278,220.52		
Emergency shipping fund	No year				28,491.66	28,491.66		28,491.66
U. S. Shipping Board	1928			⁴² 17,203,235.82	17,197,074.93	⁴³ 17,197,074.93		6,160.89
	1927	191,241.36	⁽⁴⁴⁾		191,108.82	191,108.82		132.54
	1923	1,016,601.13	911,165.99			308,572.51		1,016,601.13
Certified claims.				132.54	132.54	132.54		602,593.48
					17,388,316.29	17,696,888.80		
Operation of ships taken back from purchasers, U. S. Shipping Board	1928			⁴⁵ 5,000,000.00				5,000,000.00
	1927	10,000,000.00		⁴⁶ 10,000,000.00				
Printing and binding, U. S. Shipping Board	1928			7,000.00	6,675.06	4,256.76		324.94
	1927	480.29	1,325.90		473.79	1,799.69		6.50
	1926	154.19					154.19	
					7,148.85	6,056.45		
Relief of owners of schooner Addison E. Bullard	No year			83,215.00	83,215.00	83,215.00		
Judgments, United States courts, U. S. Shipping Board	No year			32,522.55	3,270.82	3,270.82	29,251.73	
Judgments, Court of Claims, U. S. Shipping Board	No year			7,282,858.08	7,277,182.23	7,277,182.23		5,675.85

³³ Debit balance.

⁴¹ Account stated under "Miscellaneous commissions, boards, etc.," p. 95.

⁴² Includes \$5,000,000 transferred from "Operation of ships taken back from purchasers, U. S. Shipping Board, 1927," and \$203,235.82 receipts from miscellaneous sources credited direct to this appropriation by repay covering warrants.

⁴³ Of this amount \$17,000,000 was transferred by U. S. Shipping Board to checking account of U. S. Shipping Board Merchant Fleet Corporation during the fiscal year 1928, the proceeds of which are included in the net credits against expenditures on a checks issued basis, amounting to \$24,980,398.50, under the latter account.

⁴⁴ The unexpended balance of \$27,830,007.97 in disbursing officers' checking account on June 30, 1927, was transferred to U. S. Shipping Board Merchant Fleet Corporation account, as stated below.

⁴⁵ Transferred from 1927 account.

⁴⁶ Of this amount \$5,000,000 was transferred to 1928 account and \$5,000,000 to "U. S. Shipping Board, 1928."

Expenditures, balances, etc.—Continued

(Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*)

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927		Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers					
U. S. SHIPPING BOARD—continued								
Indefinite:								
Judgments in admiralty suits under act of Mar. 9, 1920, U. S. Shipping Board	No year		\$17,540.63	\$17,540.63	\$17,540.63			
Special fund—								
Construction loan fund, U. S. Shipping Board	No year	\$56,260,968.64	⁴⁷ \$2,023,500.00	⁴⁸ 19,571,087.09	4,863,968.33	⁴⁹ 6,504,968.33	\$70,968,087.40	\$382,500.00
U. S. Shipping Board Merchant Fleet Corporation (checking account)	1928							
	1927		⁵¹ 27,830,007.97			⁵⁰ 24,980,398.50		24,980,398.50
Special deposit accounts			⁽³²⁾			⁴⁹ 852,953.07		852,953.07
Total, U. S. Shipping Board		67,492,348.07	⁵³30,778,822.02	39,480,625.04	29,881,876.33	33,835,507.52	\$49,822.37	⁵³77,041,274.41
U. S. TARIFF COMMISSION								
U. S. Tariff Commission	1928		673,500.00	670,368.05	625,077.70		3,131.95	45,290.35
	1927	2,990.07	9,183.30	1,477.32	9,158.18		1,512.75	1,502.44
	1926	109,679.82		2.58	2.58	109,677.24		
				671,847.95	634,238.46			
Printing and binding, U. S. Tariff Commission	1928		12,500.00	12,500.00	10,883.18			1,616.82
	1927		1,164.61		1,164.61			
	1926-27		12.53		12.53			
				12,500.00	12,060.32			
Total, U. S. Tariff Commission		112,669.89	10,360.44	686,000.00	684,347.95	646,298.78	109,677.24	4,644.70
U. S. VETERANS' BUREAU								
Salaries and expenses, Veterans' Bureau	1928		42,500,000.00	38,019,783.51	36,719,230.50		4,480,216.49	1,300,553.01
	1927	6,192,033.05	1,705,923.01	⁵⁴ 5,517,000.00	343,211.90	1,136,561.43	1,018,244.95	226,149.68
	1926	3,140,883.75	354,945.39	⁵⁴ 3,136,000.00	321,168.19	27,731.77		61,508.97
	1925		207,846.78	⁵⁵ 117.99	210,306.78	2,460.00	326,051.94	
	1924			⁵⁶ 804.55	1,537.88	1,537.88	210,424.77	
	1923				2,865.15	2,865.15	2,342.43	
	1922				5.39	5.39	2,865.15	
	1921				26.91	26.91	5.39	
	1920				19.03	19.03	26.91	
Certified claims.			1,149.23	1,149.23	1,149.23	1,149.23	19.03	
					37,141,791.51	37,822,295.03		

Salaries and expenses, Veterans' Bureau (transfers to Treasury Department, Public Health Service): Act June 7, 1924.....	1925			57 80.00	80.00	80.00		
Act Feb. 13, 1923.....	1924			57 469.68	469.68	469.68		
Certified claims.				109.33	109.33	109.33		
					360.35	360.35		
Salaries and expenses, Bureau of War Risk Insurance... Certified claims.				27.58	27.58	27.58		
Increase of compensation, Veterans' Bureau.....	1924			6.67	6.67	6.67		
Administrative expenses, World War adjusted compensation act, Veterans' Bureau.....	1924-25	85,954.74			85,954.74	85,954.74		
Adjusted service certificate fund, Veterans' Bureau ⁵⁸ ...	No year.	295,461.63	112,000,000.00		111,998,763.10	111,675,127.60	1,236.90	619,097.13
Adjusted service and dependent pay, Veterans' Bureau.....	No year.	16,866,976.03	3,139,097.93		7,093,658.37	10,150,260.65	9,773,317.66	82,495.65
Claims for damages, act Dec. 28, 1922, Veterans' Bureau...	No year.			1,094.71	477.02	333.62	617.69	143.40
Hospital facilities and services, Veterans' Bureau.....	No year.	4,531,847.76	192,538.26		2,036,222.38	2,042,873.54	2,495,625.38	185,887.10
	1928-29			7,000,000.00			7,000,000.00	
	1926-27	2,678,066.41	493,333.18		2,548,063.10	3,005,766.39	130,003.31	35,629.89
	1924-26	42,671.74	134,140.85		39,288.94	172,929.79	3,382.80	500.00
					4,623,574.42	5,221,569.72		
Medical and hospital services, Veterans' Bureau 1928 and prior				59 30,924,232.08	23,221,773.44	20,495,679.41	7,702,458.64	2,726,094.03
1927		7,198,879.74	2,515,125.81	60 5,000,663.02	2,107,333.87	4,516,855.33	90,882.85	105,604.35
1926		1,264,542.59	1,429,451.13	61 1,133,213.33	558,837.86	300,876.31	690,167.12	569,736.96
1925			282,805.63	11.66	285,024.57	2,218.94	285,036.23	
1924				62 8,316.40	7,035.65	7,035.65	1,280.75	
1923				63 4,212.64	8,087.20	8,087.20	12,299.84	
1922					4,598.05	4,598.05	4,598.05	
1921					946.73	946.73	946.73	
Certified claims.				54,596.75	54,596.75	54,596.75		
					24,533,245.30	25,359,192.53		

⁴⁷ Exclusive of \$5,013,160.12 in disbursing officers' checking account on June 30, 1927, included in sum of \$14,268,183.62 transferred to appropriation (warrant) account on July 1, 1928, as explained in note 49. (See also note 52.)

⁴⁸ Includes the sum of \$14,268,183.62 referred to in notes 47 and 52.

⁴⁹ On July 1, 1928, the sum of \$14,268,183.62 was transferred from the checking account of the U. S. Shipping Board on the books of the Treasurer of the United States to the warrant account on the books of the Secretary of the Treasury and covered into the Treasury by miscellaneous receipt covering warrant under the title "Funds deposited for construction loans under sec. 11, merchant marine act, 1920, special fund."

This transfer of funds from checking account to warrant account 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 either the receipts or expenditures of this report, inasmuch as it did not affect the cash in the Treasury during the current fiscal year.

⁵⁰ Includes the sum of \$17,000,000 transferred from checking account of the U. S. Shipping Board, referred to in note 43. Revenues from sales and collections are also deposited in the checking account of the U. S. Shipping Board Merchant Fleet Corporation and operate as credits against expenditures.

⁵¹ See note 44.

⁵² The unexpended balance of \$9,255,023.50 in disbursing officers' checking account on June 30, 1927, was transferred to the appropriation (warrant) account "Construction loan fund, U. S. Shipping Board, special fund" on July 1, 1928. This amount is included in the sum of \$14,268,183.62 explained in note 49.

⁵³ Exclusive of funds in depositories other than the Treasury of the United States.

⁵⁴ Transferred to "Military and naval compensation, Veterans' Bureau, 1928 and prior."

⁵⁵ Includes \$80 returned from same object under Treasury Department.

⁵⁶ Includes \$469.68 returned from same object under Treasury Department.

⁵⁷ Returned to same object under Veterans' Bureau.

⁵⁸ For statement and analysis of this account see p. 412.

⁵⁹ Exclusive of \$4,350,767.92 transferred to same object, under act of Feb. 11, 1927, to departments as follows:

Medical and hospital services, Veterans' Bureau—	
Transfer to Navy Department, 1928 and prior.....	\$8,000.00
Transfer to Treasury Department, Public Health Service, 1928 and prior.....	361,260.25
Transfer to War Department, 1928 and prior.....	2,865,048.00
Transfer to War Department, National Home for Disabled Volunteer Soldiers, 1928 and prior.....	1,116,459.67

⁶⁰ This account was credited with \$19,043.30 returned from same object under War Department under act of Apr. 22, 1926, and charged with \$4,499,000 transferred to "Military and naval compensation, Veterans' Bureau 1928 and prior," \$13,954.60 to same object under Treasury Department, Public Health Service, act of Apr. 22, 1926, and \$506,751.72 to War Department, National Home for Disabled Volunteer Soldiers, act of Apr. 22, 1926.

⁶¹ This account was credited with \$14,786.67 returned from same object under act of Mar. 3, 1925, from the Department of the Interior, Navy Department and War Department, and charged with \$1,148,000 transferred to "Military and naval compensation, Veterans' Bureau, 1928 and prior."

⁶² Exclusive of \$15,331.53 transferred to same object, under War Department.

⁶³ Includes \$4.17 returned from same object under War Department.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
U. S. VETERANS' BUREAU—continued									
Medical and hospital services, Veterans' Bureau (transfers, acts Mar. 3, 1925; Feb. 13, 1923, June 7, 1924, Apr. 22, 1926, and Feb. 11, 1927:									
To Department of the Interior, St. Elizabeths Hospital—									
Act Apr. 22, 1926.....	1927	\$500. 00	\$1, 045. 73			\$1, 045. 73		\$500. 00	
Act Mar. 3, 1925.....	1926	5. 52		⁶⁴ \$5. 52					
To Navy Department—									
Act Feb. 11, 1927.....	1928 and prior			⁶⁵ 8, 000. 00	\$3, 579. 22	3, 579. 22		4, 420. 78	
Act Apr. 22, 1926.....	1927	3, 429. 75			1, 608. 15	1, 608. 15		1, 821. 60	
Act Mar. 3, 1925.....	1926	5, 100. 63		⁶⁴ 5, 055. 48	45. 15	45. 15			
To Treasury Department, Public Health Service—									
Act Feb. 11, 1927.....	1928 and prior			⁶⁵ 361, 260. 25	284, 042. 55	281, 147. 25		77, 217. 70	\$2, 895. 30
Act Apr. 22, 1926.....	1927	39, 300. 00	4, 755. 70	⁶⁶ 13, 954. 60	53, 191. 50	57, 947. 20		63. 10	
To War Department—									
Act Feb. 11, 1927.....	1928 and prior			⁶⁵ 2, 865, 048. 00	2, 609, 771. 37	2, 609, 771. 37		255, 276. 63	
Act Apr. 22, 1926.....	1927	250, 772. 06		⁶⁴ 19, 043. 30	227, 015. 90	227, 015. 90		4, 712. 86	
Act Mar. 3, 1925.....	1926	6, 502. 61		⁶⁴ 9, 725. 67	3, 223. 06	3, 223. 06			
Act Feb. 13, 1923.....	1924			⁶⁷ 15, 331. 53	15, 331. 53	15, 331. 53			
	1923			⁶⁴ 4. 17	4. 17	4. 17			
To War Department, National Home for Disabled Volunteer Soldiers—									
Act Feb. 11, 1927.....	1928 and prior			(⁶⁸)					
Act Apr. 22, 1926.....	1927			(⁶⁹)					
Military and naval compensation, Veterans' Bureau	No year.		47, 685. 57		75, 247. 01	29, 206. 24	\$75, 247. 01		1, 644. 80
	1928 and prior.	121, 173, 123. 81	14, 117, 168. 29	⁷⁰ 55, 000, 000. 00	170, 182, 245. 93	181, 980, 955. 24		5, 990, 877. 88	2, 318, 458. 98
	1927 and prior.	120, 152. 97	176, 031. 76	⁷¹ 259, 000. 00	225, 488. 15	80, 841. 73		86, 641. 12	31, 385. 34
	1926 and prior.	1, 670, 631. 28	60, 417. 02	⁷¹ 1, 732, 000. 00	136, 351. 91	101, 896. 71	74, 983. 19		25, 961. 82
	1925 and prior.		8, 734. 18	275. 03	39, 720. 89	30, 986. 71	39, 995. 92		
					169, 705, 437. 97	181, 738, 023. 85			
Military and naval family allowance, Veterans' Bureau	No year.	594, 339. 52	24, 844. 33		15, 394. 66	10, 100. 33		609, 734. 18	19, 550. 00

Military and naval insurance, Veterans' Bureau ⁷² -----	1928 and prior.			⁷³ 114,775,000.86	114,767,474.10	114,665,791.73		7,526.76	101,682.37
	1927 and prior.	37,778.15	2,890,296.92		1,654.97	2,812,912.21		39,433.12	75,729.74
	1926	7,865,072.84	1,060,921.20	⁷¹ 8,920,000.00	1,069,160.80	12,491.15	14,233.64		4,251.55
	1925		6,233.16		12,626.10	6,392.94	12,626.10		
	1924		1,593.19		6,901.00	5,307.81	6,901.00		
	1923				5,226.57	5,226.57	5,226.57		
	Certified claims.			57.50	57.50	57.50			
					113,671,962.16	117,449,342.97			
Printing and binding, Vet- erans' Bureau-----	1928			125,000.00	105,002.00	84,987.21		19,998.00	20,014.79
	1927	30,000.00	24,948.52		30,000.00	49,424.56			5,523.96
	1926	74,998.67	10,334.68	⁷¹ 83,000.00	10,334.68		2,333.35		
	1925		34,983.71		35,273.01	289.30	35,273.01		
	1924				9.50	9.50	9.50		
					89,384.81	134,112.97			
Vocational rehabilitation, Veterans' Bureau-----	No year.	970.90	442.99		377.42	76.48		1,348.32	142.05
	1926-July 2, 1928	9,636,410.91	1,297,330.57	⁷⁴ 10,139,635.54	908,870.38	255,397.60		405,645.75	133,062.59
	1926		166,429.99	⁷⁵ 166,364.46	166,364.46	81.23			146.76
	1925		388,341.19		394,270.93	5,929.74	394,565.29		
	1924				7,858.64	7,858.64	7,858.64		
	1923		137,202.97		146,657.48	9,454.51	146,918.80		
	1922				3,172.34	3,172.34	3,620.66		
	1921				1,406.43	1,406.43	1,406.43		
	1920				460.28	460.28	460.28		
	1919				15.30	15.30	15.30		
	Certified claims.			27,479.30	27,479.30	27,479.30			
					1,601,974.36	254,421.95			
Vocational rehabilitation, re- volving fund, Veterans' Bu- reau-----	No year.	424,774.26	63,544.54		51,895.28	526.74		476,669.54	12,176.00
Judgments, United States courts, Veterans' Bureau-----	No year.			2,042.50				2,042.50	
Judgments, Court of Claims, Veterans' Bureau-----	No year.			2,144.19	2,144.19	2,144.19			
Relief of:									
Louise M. Cambouri-----	No year.			251.26				251.26	
Lula Lewis-----	No year.			320.00				320.00	
Lois Wilson-----	No year.			2,000.00	2,000.00	2,000.00			
Permanent and indefinite: Increase of compensation, Veterans' Bureau--Certified claims-----				10.00	10.00	10.00			

⁶⁴ Returned to same object under Veterans' Bureau.

⁶⁵ See note 59.

⁶⁶ See note 60.

⁶⁷ See note 62.

⁶⁸ The \$1,116,459.67 transferred to this object under War Department was carried to the surplus fund on War, p. 311, under the provisions of the act of Feb. 11, 1927.

⁶⁹ The \$506,751.72 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.

⁷⁰ Includes \$35,600,000 transferred from accounts as follows:

Salaries and expenses, Veterans' Bureau, 1927-----	\$5,517,000
Salaries and expenses, Veterans' Bureau, 1926-----	3,136,000
Military and naval compensation, Veterans' Bureau, 1927 and prior-----	259,000
Military and naval compensation, Veterans' Bureau, 1926 and prior-----	1,732,000
Medical and hospital services, Veterans' Bureau, 1927-----	4,499,000
Medical and hospital services, Veterans' Bureau, 1926-----	1,148,000
Vocational rehabilitation, Veterans' Bureau, 1926-July 2, 1928-----	10,140,000
Vocational rehabilitation, Veterans' Bureau, 1926-----	166,000
Printing and binding, Veterans' Bureau, 1926-----	83,000
Military and naval insurance, Veterans' Bureau, 1926-----	8,920,000

⁷¹ Transferred to "Military and naval compensation, Veterans' Bureau, 1928 and prior."

⁷² See special fund under this account, p. 94.

⁷³ Includes \$775,000.86 premium on term insurance credited as repay warrants direct to this appropriation. This account was credited with \$364.46 transferred from 1926 account and charged with \$10,140,000 transferred to "Military and naval compensation, Veterans' Bureau, 1928 and prior."

⁷⁴ Of this amount \$364.46 was transferred to 1926-July 2, 1928 account and \$166,000 to "Military and naval compensation, Veterans' Bureau, 1928 and prior."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund Fiscal year for which appropriation was made	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110).	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
U. S. VETERANS' BUREAU—continued								
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.	10, 495, 121. 17	\$191, 604. 88	(76)	\$5, 429, 481. 23	\$3, 332, 710. 41		5, 065, 639. 94	\$2, 288, 375. 70
Injury claims assigned, Veterans' Bureau No year.	42, 763. 04						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.	880, 026. 55	1, 991, 580. 22	\$81, 810, 245. 24	⁷⁷ 81, 187, 871. 49	⁷⁸ 81, 731, 560. 17		1, 502, 400. 30	1, 447, 891. 54
Special deposit accounts		2, 954, 152. 45			<i>278, 753. 56</i>			3, 232, 906. 01
Total, U. S. Veterans' Bureau	196, 341, 082. 45	36, 497, 331. 62	411, 382, 843. 68	556, 915, 534. 57	577, 777, 583. 20	\$2,447,076.57	48, 361, 314. 99	15, 635, 282. 99
WAR FINANCE CORPORATION								
Subscriptions to capital stock, War Finance Corporation No year.		1, 000, 000. 00						1, 000, 000. 00
Special deposit accounts		60, 130, 762. 38			<i>3, 803, 323. 00</i>			63, 934, 085. 38
Total, War Finance Corporation		61, 130, 762. 38			<i>3, 803, 323. 00</i>			64, 934, 085. 38
MISCELLANEOUS COMMISSIONS, BOARDS, ETC.								
Agricultural conference assembled by the President 1925-26	40, 201. 49					40, 201. 49		
National security and defense, Committee on Public Information ⁷⁹ 1919			⁸⁰ 100. 00	100. 00	100. 00			
Certified claims.			635. 80	635. 80	653. 80			
				535. 80	535. 80			
Ericsson Memorial Commission ⁸¹ 1926		. 53						. 53
International Trade Exhibition 1928			150, 000. 00				150, 000. 00	
National security and defense ⁸² 1919			⁸² 2, 132. 68			2, 132. 68		
Protection of interests of United States in leases on oil lands in former naval reserves No year.	100. 83						100. 83	
1928-29			⁸³ 150, 497. 18	76, 977. 24	75, 183. 12		73, 519. 94	1, 794. 12
1927	60, 864. 43	⁸³ 367. 25	⁸⁴ 60, 497. 18	367. 25				
1925-1927	455. 81	1, 038. 02		<i>73. 16</i>	964. 87		528. 96	
				77, 271. 34	76, 147. 99			

Protection of interests of the United States in matters affecting oil lands on former naval reserves	1926-1929			⁸⁵ 37,753.83	1,000.00	1,000.00		36,753.83	
	1926-27	35,369.89	2,389.15	⁸⁶ 37,753.83	2,383.94	217.40			222.61
					1,383.94	782.60			
Public Buildings Commission	No year.	152,501.50	9,192.91		65,000.00	65,420.39		87,501.50	8,772.52
Relief, protection, and transportation of American citizens in Europe	No year.	172,600.34			1,551.57	1,551.57		171,048.77	
U. S. Bunker Hill Sesquicentennial Commission	1925-26		4,885.21						4,885.21
U. S. Coal Commission	Certified claims.			.90	.90	.90			
U. S. Commission for Celebration of Two Hundredth Anniversary of Birth of George Washington	1928			14,000.00	14,000.00	11,694.69			2,305.31
	1927		994.21			350.00			644.21
					14,000.00	12,044.69			
U. S. Evacuation Day Sesquicentennial Commission	1926	683.92					683.92		
U. S. Lexington-Concord Sesquicentennial Commission	1925		9,060.81						9,060.81
George Rogers Clark Sesquicentennial Commission	1928-1931			200,000.00				200,000.00	
National Sesquicentennial Exhibition Commission	No year.	3,003.50	4,027.90		1,229.04	5,256.94		1,774.46	
	1926-27	202,078.75	57,152.89		40,214.37	16,938.52		242,293.12	
					38,985.33	22,195.46			
U. S. Vermont Sesquicentennial Commission	1927	1,000.00			137.36	137.36		862.64	
Total, miscellaneous, commissions, boards, etc.		668,860.46	88,374.38	456,669.38	118,127.70	178,816.76	43,018.09	964,384.05	27,685.32
Total, independent offices		580,349,900.52	⁸⁷ 176,047,036.62	653,518,142.33	623,048,237.33	644,081,153.03	5,738,072.28	605,081,733.24	155,014,120.92

⁸⁵ Debit balance.

⁸⁶ Annual appropriation provided for beginning with fiscal year 1923.

⁸⁷ Includes \$60,855,288.80 paid by warrants on account of investments (net). The total face amount of investments held on June 30, 1928, on account of the Government life-insurance fund, including loans aggregating \$73,759,862.45 made to veterans under the act of Mar. 3, 1927, as reported by the Director of the United States Veterans' Bureau, amounted to \$292,070,862.45. This amount, however, includes increases in the investments of the Government life-insurance fund on account of unpaid accrued interest on old loans to veterans under the act of Mar. 3, 1927, which was added to the principal in connection with new loans, without affecting the cash in the Treasury.

⁸⁸ Includes \$61,062,293.63 on investment account.

⁸⁹ See note 82 for "National security and defense," statement.

⁹⁰ Returned to "National security and defense, 1919.

⁹¹ See "Memorial to John Ericsson," p. 71.

⁹² Statement for fiscal year 1928 relative to appropriation of \$50,000,000 made by the act of July 1, 1918, for "National security and defense, 1919":

⁹³ Statement for fiscal year 1928 relative to appropriations made for "National security and defense, certified claims."

	Appropriations in 1928	Disbursements in 1928
Committee on Public Information	\$635.80	\$635.80
Department of Agriculture	.03	.93
Department of the Interior	42.90	42.90
Total	679.63	679.63

⁸⁸ Includes \$60,497.18 transferred from 1927 account.

⁸⁹ Transferred to 1928-29 account.

⁹⁰ Transferred from 1926-27 account.

⁹¹ Transferred to 1926-1929 account.

⁹² Exclusive of \$14,268,183.62 referred to in note 49, p. 91.

	Repayments in excess of expenditures in 1928	Amount returned to principal account in 1928
Committee on Public Information	\$100.00	\$100.00
Department of State	1,995.15	1,995.15
Department of Labor	37.53	37.53
Total	2,132.68	2,132.68

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
SUMMARY									
General expenditures:									
Veterans' Bureau (exclusive of adjusted service certificate fund and trust funds).....		\$195,461,055.90	\$34,210,289.77	\$217,572,598.44	\$363,728,899.98	\$384,370,895.43	\$2,447,076.57	\$46,857,677.79	\$13,568,294.32
Adjusted service certificate fund.....			295,461.63	112,000,000.00	111,998,763.10	111,675,127.60		1,236.90	619,097.13
Trust fund:									
United States Government life insurance fund—									
Investments—									
United States obligations.....				9,470,075.11	⁸⁹ 9,470,075.11	9,470,075.11			
Loans to veterans, act Mar. 3, 1927.....			1,296,118.58	51,385,213.69	⁹⁰ 51,385,213.69	51,592,218.52			1,089,113.75
			1,296,118.58	60,855,288.80	60,855,288.80	61,062,293.63			1,089,113.75
Current expenses.....		880,026.55	695,461.64	20,954,956.44	20,332,582.69	20,669,266.54		1,502,400.30	358,777.79
Total.....		880,026.55	1,991,580.22	81,810,245.24	81,187,871.49	81,731,560.17		1,502,400.30	1,447,891.54
Total, Veterans' Bureau.....		196,341,082.45	36,497,331.62	411,382,843.68	556,915,534.57	577,777,583.20	2,447,076.57	48,361,314.99	15,635,282.99
Other independent offices and commissions.....		10,719,127.08	1,998,995.30	36,039,389.13	35,649,277.33	35,476,223.63	1,598,718.73	9,510,520.15	2,172,049.00
Operations in special accounts:									
Railroads.....		305,724,693.49	45,125,328.75	165,435,189.89	<i>578,408.29</i>	<i>395,095.12</i>	1,642,454.61	470,095,837.06	44,942,015.58
War Finance Corporation.....			61,130,762.38			<i>3,803,323.00</i>			64,934,085.38
Shipping Board.....		67,492,348.07	⁸⁸ 30,778,822.02	39,480,625.04	29,881,876.33	33,835,507.52	49,822.37	77,041,274.41	26,825,190.83
Alien property funds.....			515,796.55			10,299.41			505,497.14
Investment of trust funds:									
Government life insurance (see above).....		72,649.43		1,180,094.59	1,179,957.39	1,179,957.39		72,786.63	
General railroad contingent.....									
Total, independent offices.....		580,349,900.52	⁸⁸ 176,047,036.62	653,518,142.33	623,048,237.33	644,081,153.03	5,738,072.28	605,081,733.24	155,014,120.92
DEPARTMENT OF AGRICULTURE									
OFFICE OF THE SECRETARY									
Salaries, office of Secretary of Agriculture.....									
	1928			657,000.00	656,946.96	655,776.87		53.04	1,170.09
	1927	63,560.04	1,716.57		50,832.38	52,548.95		12,727.66	
	1925-26	3,182.52					3,182.52		
	1925				<i>2.83</i>	<i>2.83</i>			
					707,776.51	708,322.99			
Salaries, Department of Agriculture.....									
	1921				7,363.80	7,363.80	7,363.80		
	1920				447.46	447.46	447.46		
Certified claims.....				16.00	16.00	16.00			
					7,795.26	7,795.26			

Salaries, Division of Accounts and Disbursements.....	1926	3, 212. 29					3, 212. 29		
Compensation, mechanical shops and power plant, Department of Agriculture.....	1928			91, 000. 00	91, 000. 00	111, 064. 13		120, 064. 13	
	1927	500. 00	5, 110. 99		47. 44	5, 158. 43		452. 56	
	1926	93. 75					93. 75		
					91, 047. 44	116, 222. 56			
Miscellaneous expenses.....	1928			² 142, 400. 00	142, 400. 00	138, 293. 59		4, 106. 41	
	1927	11. 66	³ 10, 667. 00		493. 75	11, 160. 75		505. 41	
	1926	799. 13			20. 45	20. 45	819. 58		
	1925				6. 48	6. 48	6. 48		
	1924				. 16	. 16	. 16		
Certified claims.....				. 46	. 46	. 46			
					141, 879. 62	127, 106. 21			
Miscellaneous expenses, Department of Agriculture (transfer to Department of State, act May 21, 1920).....	1928			⁴ 600. 00	600. 00	600. 00			
	1927	21. 00			21. 00	21. 00			
					621. 00	621. 00			
Rent of buildings.....	1928-29			⁵ 132, 140. 00	132, 140. 00	132, 140. 00			
	1928			180, 366. 00	160, 000. 00	153, 596. 71	20, 366. 00	6, 403. 29	
	1927	65, 366. 00	7, 684. 05	⁶ 53, 310. 47	12, 055. 53	19, 739. 58			
	1926	48, 152. 65		⁶ 48, 152. 65					
					304, 195. 53	305, 476. 29			
National security and defense, Department of Agriculture ⁷ 93	. 93	. 93			
Certified claims.....									
OFFICE OF INFORMATION									
Salaries and expenses, Office of Information.....	1928			377, 000. 00	368, 000. 00	362, 102. 04	9, 000. 00	5, 897. 96	
Salaries, Office of Information.....	1927	29, 380. 00	3, 812. 35		22, 735. 79	26, 548. 14	6, 644. 21		
Salaries, Office of Editorial and Distribution Work.....	1926	4, 686. 96					4, 686. 96		
General expenses, Office of Information.....	1927	500. 00	5, 212. 03		468. 67	5, 680. 70		31. 33	
General expenses, Office of Editorial and Distribution Work.....	1926	38. 21			32. 00	32. 00	6. 21		
	1925				. 37	. 37	. 37		
					31. 63	31. 63			
General expenses, Division of Publications.....	1921				37. 96	37. 96	37. 96		

⁸⁸ Exclusive of \$14,268,183.62 referred to in note 49, p. 91.

⁸⁹ Payments, \$23,293,054.84, less repayments, \$13,822,979.73.

⁹⁰ Payments, \$51,569,430, less repayments, \$184,216.31.

¹ Debit balance, reimbursable from sundry Agricultural appropriations during fiscal year 1929.

² Exclusive of \$600 transferred to same object under Department of State.

³ Debit balance, reimbursable from sundry agricultural appropriations during fiscal year 1928

⁴ See note 2.

⁵ Includes \$53,310.47 transferred from 1927 account and \$48,152.65 from 1926 account.

⁶ See note 5.

⁷ For "National security and defense" statement see p. 95.

Expenditures, balances, etc.—Continued

[Debt transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF INFORMATION - continued									
Printing and binding, Department of Agriculture	1928			\$738,000.00	\$565,800.00	\$556,593.78		\$172,200.00	\$9,206.22
	1927	\$212,167.30	\$26,352.16		210,105.84	236,458.00		2,061.46	
	1926	6,854.38			6,854.38	6,854.38			
					782,760.22	799,906.16			
Printing and binding publications, "Diseases of the Horse" and "Diseases of Cattle"	1927	200,000.00			134.50	134.50		199,865.50	
LIBRARY, DEPARTMENT OF AGRICULTURE									
Salaries and expenses, Library, Department of Agriculture	1928			84,180.00	84,180.00	83,670.51			509.49
Salaries, Library, Department of Agriculture	1927	5,180.00	602.35		4,566.54	5,168.89		613.46	
	1926	66.08					\$66.08		
					4,566.54	5,168.89			
General expenses, Library, Department of Agriculture	1927		1,162.94		5.39	1,157.55		5.39	
	1926	851.05			89.40	89.40	761.65		
					84.01	1,246.95			
OFFICE OF EXPERIMENT STATIONS									
Salaries and expenses	1928-29			10,000.00	3,000.00			7,000.00	3,000.00
	1928			362,206.00	356,305.59	345,642.01		5,900.41	10,663.58
					359,305.59	345,642.01			
Salaries	1927	3,286.00	97.57		3,275.74	3,373.31		10.26	
	1926	20.00					20.00		
					3,275.74	3,373.31			
General expenses	1927	25,299.12	12,108.87		10,425.84	22,534.71		14,873.28	
	1926	9,450.76			2.68	2.68	9,453.44		
	1925-26	65.55					65.55		
	1925				.05	.05	.05		
					10,423.11	22,531.98			
Payment to States for agricultural experiment stations	1928			3,360,000.00	3,357,056.00	3,357,056.00		2,944.00	
	1927	6,215.99						6,215.99	
	1926				3,357,056.00	3,357,056.00			

EXTENSION SERVICE									
Salaries and expenses	1928			1, 582, 225. 00	1, 480, 100. 38	1, 461, 194. 25		102, 124. 62	18, 906. 13
Salaries	1927	12, 103. 00	632. 01		10, 544. 31	11, 176. 32		1, 558. 69	
	1926	2, 251. 33					2, 251. 33		
					10, 544. 31	11, 176. 32			
General expenses	1927	160, 203. 66	4, 388. 49		139, 118. 09	143, 506. 58		21, 085. 57	
	1926	52, 732. 57			427. 87	427. 87	52, 304. 70		
	1925				1. 13	1. 13	1. 13		
	1924				1. 97	1. 97	1. 97		
Certified claims.				10. 06	10. 06	10. 06			
					139, 552. 92	143, 941. 41			
General expenses, States relations service	1923				19. 33	19. 33	19. 33		
Certified claims.				11. 03	11. 03	11. 03			
					8. 30	8. 30			
Cooperative agricultural extension work	1928			(⁹)					
Demonstrations on reclamation projects	1926	1, 448. 93					1, 448. 93		
Flood relief for devastated farm lands ⁸	1928-29			110, 000. 00	10, 000. 00	3, 177. 09		100, 000. 00	6, 822. 91
WEATHER BUREAU									
Salaries and expenses	1928			2, 653, 733. 00	2, 441, 840. 27	2, 428, 057. 88		211, 892. 73	13, 782. 39
Salaries	1927	37, 957. 00	4, 963. 41		31, 874. 78	36, 838. 19		6, 082. 22	
	1926	5, 057. 06					5, 057. 06		
					31, 874. 78	36, 838. 19			
General expenses	1927	339, 162. 39	27, 102. 01		299, 147. 94	326, 249. 95		40, 014. 45	
	1926	79, 386. 92			23. 00	23. 00	79, 363. 92		
	1925				60. 83	60. 83	60. 83		
	1924				12. 20	12. 20	12. 20		
Certified claims.				9. 12	9. 12	9. 12			
					299, 107. 03	326, 209. 04			
BUREAU OF ANIMAL INDUSTRY									
Salaries and expenses	1928-29			623, 000. 10				623, 000. 00	
	1928			¹⁰ 8, 196, 360. 00	6, 828, 155. 10	6, 767, 064. 90		1, 368, 204. 90	61, 090. 20
	1927-28	942, 000. 00	91, 810. 46	¹¹ 767, 000. 00	175, 000. 00	260, 833. 60			5, 976. 86
					7, 003, 155. 10	7, 027, 898. 50			
Salaries	1927	55, 000. 00	2, 481. 39		50, 839. 09	53, 320. 48		4, 160. 91	
	1926	23, 020. 17					23, 020. 17		
					50, 839. 09	53, 320. 48			

⁸ Annual appropriation of \$1,300,000 included with permanent annual account, p. 109.
⁹ For additional flood reliefs see "Agriculture," p. 104, and "War Department," pp. 306, 300.

¹⁰ Includes \$767,000 transferred from 1927-28 account.
¹¹ See note 10.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF ANIMAL INDUSTRY—contd.									
General expenses	1927	\$894,057.04	\$187,691.15		\$749,949.79	\$937,640.94		\$144,107.25	
	1926	242,132.24	¹² 19.83		7,222.50	7,202.67	\$234,909.74		
	1924				10.04	10.04	10.04		
Certified claims.				\$1,784.13	1,784.13	1,784.13			
					758,946.38	946,617.70			
Eradication of foot-and-mouth and other contagious diseases of animals	1928			100.00				100.00	
	1924-28			¹³ 1,870,869.81	72,998.34	35,851.39		1,797,871.47	\$37,146.95
	1927	5,000.00		¹⁴ 5,000.00					
	1924-27	1,840,018.18		¹⁴ 1,840,018.18					
					72,998.34	35,851.39			
Eradication of European fowl pest and similar diseases in poultry	1928			¹⁵ 10,000.00	7,000.00	6,444.31		3,000.00	555.69
	1925-27	4,000.00	705.70	¹⁶ 4,705.70	705.70				
	1925-26	31,145.93		¹⁷ 31,145.93					
					6,294.30	6,444.31			
Experiments and demonstrations in livestock production	1928			43,930.00	43,930.00	43,296.17			633.83
	1927	773.61	4,709.27		1,228.48	3,480.79		2,002.09	
	1926	731.10					731.10		
					42,701.52	46,776.96			
Meat inspection, Bureau of Animal Industry	1928			(¹⁸)					
BUREAU OF DAIRY INDUSTRY									
Salaries and expenses, Bureau of Dairy Industry	1928			487,434.00	475,132.98	471,707.28		12,301.02	3,425.70
Salaries, Bureau of Dairy Industry	1927	5,250.00	1,023.75		5,249.08	6,272.83		.92	
Salaries, Bureau of Dairying	1926	102.17					102.17		
General expenses, Bureau of Dairy Industry	1927	33,544.00	6,938.94		28,734.08	35,673.02		4,809.92	
General expenses, Bureau of Dairying	1926	1,032.92			.44	.44	1,032.48		
Certified claims.				.32	.32	.32			
					.76	.76			

Field station, Woodward, Okla.	1928			12,300.00	12,300.00	12,061.26		238.74
	1927	1,100.00	251.91		1,083.37	1,335.28	16.63	
	1926	13.60					13.60	
					13,383.37	13,396.54		
BUREAU OF PLANT INDUSTRY								
Salaries and expenses	1928-29			100,000.00	12,000.00	2,688.20	88,000.00	9,311.80
	1928			¹⁹ 3,957,184.83	3,694,284.16	3,668,023.15	262,900.67	26,261.01
	1927-28	7,459.46		²⁰ 6,859.83	599.63	599.63		
					3,706,883.79	3,671,310.98		
Salaries	1927	50,000.00	844.36		46,323.32	47,167.68	3,676.68	
	1926	7,106.42					7,106.42	
					46,323.32	47,167.68		
General expenses	1927	477,907.92	18,575.05		339,650.42	358,225.47	138,257.50	
	1926	154,044.34			1,716.11	1,716.11	152,328.23	
	1925-26	1,418.90					1,418.90	
	Certified claims.			981.85	981.85	981.85		
					342,348.38	360,923.43		
Acquisition of land for national arboretum	1928-29			300,000.00	30,000.00	27,753.00	270,000.00	2,247.00
Investigation of mushroom diseases and insects	1928-29			12,000.00	3,000.00	778.13	9,000.00	2,221.87
Investigating sources of crude rubber, Department of Agriculture	Certified claims.			.12	.12	.12		
FOREST SERVICE								
Salaries and expenses	1928-29			100,000.00			100,000.00	
	1928			²¹ 9,376,820.00	9,194,971.32	8,716,933.74	181,848.68	478,037.58
	1927-28	210,000.00		²² 210,000.00				
					9,194,971.32	8,716,933.74		
Salaries and expenses, Forest Service (transfer to Department of the Interior, Geological Survey, act Jan. 12, 1927)	1928			²² 750.00	750.00	437.90		312.10
Salaries	1927	8,100.95	132,869.57		6,761.98	139,631.55	1,338.97	
	1926	1,165.86	1,617.94		1,193.03	424.91	2,358.89	
					5,568.95	140,056.46		

RECEIPTS AND EXPENDITURES, 1928

¹² Debit balance.
¹³ Includes \$1,840,018.18 transferred from 1924-1927 account, \$5,000 from 1927 account and \$25,851.63 from; accounts as follows: Eradication of European fowl pest and similar diseases in poultry, 1925-1927, \$4,705.70 1925-26, \$21,145.93.
¹⁴ See note 13.
¹⁵ Transferred from 1925-26 account.
¹⁶ See note 13.

¹⁷ See notes 13 and 15.
¹⁸ Annual appropriation of \$2,061,110 included with permanent annual account, p. 109.
¹⁹ Includes \$6,859.83 transferred from 1927-28 account.
²⁰ See Note 19.
²¹ Includes \$210,000 transferred from 1927-28 account and excludes \$750 transferred to same object under Department of the Interior, Geological Survey.
²² See note 21.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
FOREST SERVICE—continued									
General expenses	1927	\$426,540.87	\$310,674.78		\$397,439.17	\$708,113.95		\$29,101.70	
	1926-27	6,000.00						6,000.00	
	1926	12,880.58	1,187.37		847.93	2,035.30	\$12,032.65		
	1925-26	14.56			6.20	6.20	20.76		
	1925				1,494.49	1,494.49	1,494.49		
	1924				371.29	371.29	371.29		
	1923				680.46	680.46	680.46		
	1922				1,601.38	1,601.38	1,601.38		
	1921 and prior. Certified claims.			\$67.00	4,386.24	4,386.24	4,386.24		
					67.00	67.00			
					389,814.04	701,676.19			
Insect infestations, Forest Service	1922-26	49.07					49.07		
	1922-Dec. 31, 1922				319.64	319.64	319.64		
					319.64	319.64			
Fighting and preventing forest fires	1921				573.39	573.39	573.39		
BUREAU OF CHEMISTRY AND SOILS									
Salaries and expenses, Bureau of Chemistry and Soils	1928-29		17,000.00					17,000.00	
	1928		1,125,005.00		1,085,016.76	1,070,117.66		39,988.24	
					1,085,016.76	1,070,117.66		\$14,899.10	
Salaries, Bureau of Chemistry	1927	29,308.00	1,729.49		27,453.41	29,182.90		1,854.59	
	1926	2,281.06					2,281.06		
					27,453.41	29,182.90			
General expenses, Bureau of Chemistry	1927	140,296.04	4,781.60		116,202.38	120,983.98		24,093.66	
	1926	44,348.67			75.96	75.96	44,272.71		
	1925				4.28	4.28	4.28		
	1923				.06	.06	.06		
	Certified claims.			.42	.42	.42			
					116,274.42	121,056.02			
Salaries, Bureau of Soils	1927	8,260.00	1,858.19		5,823.74	7,681.93		2,436.26	
	1926	1,817.66					1,817.66		
					5,823.74	7,681.93			

General expenses, Bureau of Soils-----	1927	65,220.00	1,870.11		49,198.06	51,068.17		16,021.94	
	1926	7,375.92					7,375.92		
					49,198.06	51,068.17			
BUREAU OF ENTOMOLOGY									
Salaries and expenses-----	1928-29			10,000.00				10,000.00	
	1928			1,275,645.00	1,186,010.25	1,175,401.19		89,634.75	10,609.06
					1,186,010.25	1,175,401.19			
Salaries-----	1927	14,438.00	1,405.08		10,003.20	11,408.28		4,434.80	
	1926	981.77					981.77		
					10,003.20	11,408.28			
General expenses-----	1927	145,287.86	3,348.26		113,493.32	116,841.58		31,794.54	
	1926	28,332.67		23 402.99	37.02	37.02	28,698.64		
	1925				30.20	30.20	30.20		
	1923				.04	.04	.04		
					113,500.10	116,848.36			
General expenses, Bureau of Entomology (transfers to Department of Commerce, Bureau of Standards): Act Feb. 27, 1925-----	1926	104.77		24 104.77					
General expenses, Bureau of Entomology (transfer to War Department, act May 21, 1920)-----	1926	298.22		24 298.22					
Control of Mexican fruit worm. Preventing spread of Japanese beetle-----	1928			100,000.00	65,000.00	50,130.08		35,000.00	14,869.92
	1926	2,695.58			14.00	14.00	2,681.58		
Preventing spread of Japanese and Asiatic beetles-----	1928			465,000.00	432,759.00	428,304.20		32,241.00	4,454.80
	1927-28		3,051.25		9.03	3,042.22		9.03	
	1927	1,501.85	13,120.79		722.65	13,843.44		779.20	
					433,472.62	445,189.86			
Preventing spread of Mexican bean beetle-----	1928			32,500.00	31,500.00	29,189.88		1,000.00	2,310.12
	1927	5,000.00	16.97		4,225.66	4,242.63		774.34	
	1926	990.86			.60	.60	990.26		
					35,726.26	33,433.11			
Preventing spread of moths-----	1928			670,000.00	615,000.00	609,034.61		55,000.00	5,965.39
	1927	50,000.00	14,665.36		36,921.38	51,586.74		13,078.62	
	1926	10,613.72					10,613.72		
					651,921.38	660,621.35			
Prevention of spread of European corn borer-----	1928			25 685,120.00	627,727.86	608,710.58		57,392.14	19,017.28
	1927-28	50,000.00		26 50,000.00					
	1927	40,000.00	1,678.88		29,144.54	30,823.42		10,855.46	
	1926	7,736.95			5.84	5.84	7,742.79		
	1923				.47	.47	.47		
					656,866.09	639,527.69			
European corn borer control....	1927-28	6,392,031.20	241,600.51		5,743,595.19	5,954,770.84		648,436.01	30,424.86

RECEIPTS AND EXPENDITURES, 1928

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²³ Returned from same object under Department of Commerce and War Department.

²⁴ See note 23.

²⁵ Includes \$50,000 transferred from 1927-28 account.

²⁶ See note 25.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF BIOLOGICAL SURVEY									
Salaries and expenses	1928			\$1,005,020.00	\$964,822.41	\$937,599.69	\$40,197.59	\$27,222.72	
Salaries	1927	\$6,000.00	\$2,483.48		5,954.00	8,437.48	46.00		
	1926	159.66					\$159.66		
					5,954.00	8,437.48			
General expenses	1927	97,160.00	8,964.08		77,250.90	86,214.98	19,909.10		
	1926	20,532.47			684.87	684.87			
				36	.36	.36	19,847.60		
					77,936.13	86,900.21			
Bear River migratory bird refuge	1928-29			200,000.00			200,000.00		
Enforcement of the Alaska game law	No year.		1,709.33		2.00	1,247.16	2.00	460.17	
Upper Mississippi River wild life refuge	No year.	323,954.83	12,099.34	30,000.00	200,602.25	195,431.37	153,352.58	17,270.22	
Sullys Hill National Park Game Preserve, N. Dak.	No year.	4,008.75			1,137.50	897.92	2,871.25	239.58	
BUREAU OF PUBLIC ROADS									
Salaries and expenses	1928			457,170.00	425,036.07	421,226.82	32,133.93	3,809.25	
Salaries	1927	10,421.34	1,097.41		9,879.21	10,976.62	542.13		
	1926	529.27					529.27		
					9,879.21	10,976.62			
General expenses	1927	54,155.99	10,432.84		40,665.90	51,098.74	13,490.09		
	1926	15,116.92			7.15	7.15			
				1.11	1.11	1.11	15,124.07		
					40,659.86	51,092.70			
Cooperative construction of rural post roads	No year.	419.85	60,282.04	82,500,720.91	82,500,086.72	82,514,554.57	1,054.04	45,814.19	
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.	4,080,869.12	524,780.35	3,580,394.40	7,606,006.72	7,921,186.58	55,256.80	209,600.49	
Federal forest road construction	No year.	1,870.35	15,423.69		1,313.96	4,030.97	556.39	12,706.68	
Flood relief, Vermont, New Hampshire, and Kentucky, for restoration of roads and bridges	No year.			5,197,294.00			5,197,294.00		
Laboratory building, Arlington farm, Department of Agriculture	No year.	74,377.79					74,377.79		

190.44 to 250.44
 91.12 to 182.22
 21.00 to 42.00
 91.07 to 182.14
 99.99 to 199.98
 40.00 to 80.00

Mount Vernon memorial highway-----	1928-29			500,000.00	2,000.00	483.32		498,000.00	1,516.68
BUREAU OF AGRICULTURAL ECONOMICS									
Salaries and expenses-----	1928			3,752,491.00	3,543,024.80	3,521,160.74		209,466.20	21,864.06
Salaries-----	1927	100,000.00	2,926.67		94,363.69	97,290.36		5,636.31	
	1926	10,205.26			20.80	20.80	10,184.46		
					94,384.49	97,311.16			
General expenses-----	1927	255,483.50	38,693.62		196,446.48	235,140.10		59,037.02	
	1926	115,617.39			893.37	893.37	116,510.76		
	1925				55.73	55.73	55.73		
	1924				90.14	90.14	90.14		
Certified claims.				58.35	58.35	58.35			
					195,465.59	234,159.21			
Salaries and expenses, Wool Division, Bureau of Agricultural Economics-----	1928			5,500.00	3,900.00	3,415.34		1,600.00	484.66
	1927	890.00	48.03		568.64	616.67		321.36	
	1926	5,453.89					5,453.89		
					4,468.64	4,032.01			
Administration of the United States warehouse act-----	1928			241,820.00	215,004.64	213,204.96		26,815.36	1,799.68
	1927	29,060.00	1,988.56		17,836.37	19,824.93		11,223.63	
	1926	20,708.21			17.39	17.39	20,725.60		
	1925				18.27	18.27	18.27		
					232,805.35	232,994.23			
Enforcement of the standard container act-----	1928			5,000.00	4,800.00	4,358.21		200.00	441.79
	1927	300.00	314.51		75.39	389.90		224.61	
	1926	251.18					251.18		
					4,875.39	4,748.11			
Enforcement of the United States grain standards act--	1928			710,140.00	700,184.53	693,405.32		9,955.47	6,779.21
	1927	58,940.00	4,757.00		53,590.65	58,347.65		5,349.35	
	1926	14,290.58			.93	.93	14,289.65		
					753,776.11	751,753.90			
Enforcement of the United States cotton futures act and United States cotton standards act-----	1928			202,800.00	191,000.00	186,846.91		11,800.00	4,153.09
	1927	10,350.00	8,211.14		5,454.34	13,665.48		4,895.66	
	1926	13,809.11			14.60	14.60	13,823.71		
					196,439.74	200,497.79			
Enforcement of the produce agency act-----	1928			10,000.00	8,000.00	6,807.34		2,000.00	1,192.66
Classification of cotton, revolving fund-----	No year.	148,711.11	48,750.09		49,986.00	78,206.30		98,725.11	20,529.79

²⁷ Includes \$720.91 returned from same object under War Department.
²⁸ See note 27.

²⁹ Includes \$25,394.40 transferred from "Cooperative construction, etc., of roads and trails, National forests."
³⁰ For additional flood reliefs see Agriculture, p. 99, and War Department, pp. 306, 309.

RECEIPTS AND EXPENDITURES, 1928

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Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF AGRICULTURAL ECONOMICS—continued									
Cooperative marketing, Bureau of Agricultural Economics	1927	\$34,979.51	\$2,693.94		\$22,044.32	\$24,738.26		\$12,935.19	
Operation of Center Market, Washington, D. C.	1928			\$171,000.00	138,000.00	136,016.92		33,000.00	\$1,983.08
	1927	26,000.00	2,140.21		18,765.31	20,905.52		7,234.69	
	1926	4,350.64			158.00	158.00	\$4,192.64		
					156,923.31	157,080.44			
BUREAU OF HOME ECONOMICS									
Salaries and expenses	1928			127,244.00	126,000.00	125,057.82		1,244.00	942.18
Salaries	1927	44.00	1239.31		39.31			4.69	
	1926	109.42					109.42		
					39.31				
General expenses	1927		1,947.58		342.15	1,605.43		342.15	
	1926	2,200.00			.16	.16	2,200.00		
	1925				342.31	1,605.27	.16		
FEDERAL HORTICULTURAL BOARD									
Salaries and expenses	1928			517,910.00	506,206.53	496,784.94		11,703.47	9,421.59
Salaries	1927	5,510.00	179.99		4,807.49	4,987.48		702.51	
	1926	.85			4,807.49	4,987.48	.85		
					23,823.43	35,060.02		5,176.57	
General expenses	1927	29,000.00	11,236.59		136.92	136.92	5,184.53		
	1926	5,047.61			10.00	10.00	10.00		
	1925				.02	.02			
Certified claims.				.02					
					23,676.53	34,913.12			
Preventing spread of <i>Thurberia weevil</i>	1928			32,800.00	32,800.00	31,469.77			1,330.23
Suppressing spread of pink bollworm of cotton	1928-29			200,000.00	115,000.00	81,125.22		85,000.00	33,874.78
	1928			332,800.00	332,764.99	326,147.54		35.01	6,617.45
	1927	20,662.64	20,727.58		18,301.26	18,301.26		23,088.96	
	1926	61,154.35			7.50	7.50	61,146.85		
Certified claims.				1.96	1.96	1.96			
					445,348.13	425,583.48			

Eradication of pink bollworm of cotton	1928-29			5,000,000.00				5,000,000.00	
Eradication of the date scale	1928-29			25,000.00	18,000.00	12,358.98		7,000.00	5,641.02
	1928			19,000.00	18,000.00	16,496.76		1,000.00	1,503.24
	1927	3,260.00	207.28		2,063.41	2,270.69		1,196.59	
	1926	99.65					99.65		
					38,063.41	31,126.43			
FOOD, DRUG, AND INSECTICIDE ADMINISTRATION									
Salaries and expenses, Food, Drug, and Insecticide Administration	1928			1,389,385.00	1,305,266.73	1,293,299.89		84,118.27	11,966.84
Salaries, enforcement of the insecticide act	1927	3,520.00	1,016.65		1,479.17	2,495.82		2,040.83	
	1926	525.01					525.01		
					1,479.17	2,495.82			
General expenses, enforcement of the insecticide act	1927	29,275.00	2,254.06		12,991.72	15,245.78		16,283.28	
	1926	16,554.31					16,554.31		
					12,991.72	15,245.78			
MISCELLANEOUS									
Claims for damages, act Dec. 28, 1922, Department of Agriculture	No year.			4,803.29	1,465.29	1,465.29		3,338.00	
Forest fire cooperation	1928			1,000,000.00	890,673.27	761,771.70		109,326.73	128,901.57
	1927	60,802.38	39,455.20		54,486.55	93,941.75		6,315.83	
	1926	12,927.56	232.70		236.08	3.38	13,163.64		
					944,923.74	855,710.07			
Cooperative fire protection of forested watersheds of navigable streams	1921				98.74	98.74	98.74		
	1920				12.50	12.50	12.50		
Certified claims.				1.25	1.25	1.25			
					109.99	109.99			
Cooperative distribution of forest planting stock	1928			75,000.00	71,282.50	57,250.24		3,717.50	14,032.26
	1927	16,080.14	11,283.05		12,547.10	23,830.15		3,533.04	
	1926	4,969.91	50.70		50.70		5,020.61		
					83,778.90	81,080.39			
Cooperative farm forestry	1928			60,000.00	53,000.00	50,350.08		7,000.00	2,649.92
	1927	6,000.00	1,398.36		2,241.64	3,640.00		3,758.36	
	1926	15,036.78					15,036.78		
					55,241.64	53,990.08			
Enforcement of the future trading act	Certified claims.			.50	.50	.50			

¹² Debit balance.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MISCELLANEOUS—continued									
Enforcement of the grain futures act	1928		\$135,000.00	\$104,560.85	\$102,525.74		\$30,439.15	\$2,035.11	
	1927	\$29,529.48		9,706.22	9,738.47		19,823.26		
	1926	11,502.26		12.75	12.75	\$11,489.51			
				114,279.82	112,276.96				
Enforcement of packers and stockyards act	1928		420,000.00	390,199.20	375,667.94		29,800.80	14,531.26	
	1927	70,000.00		33,249.60	38,978.84		36,750.40		
	1926	77,927.72		3.58	3.58	77,931.30			
Certified claims.			530.00	530.00	530.00				
				423,975.22	415,173.20				
Dairying and soil improvement, experiment station, South Carolina	1928-29		25,000.00	12,000.00	9,762.86		13,000.00	2,237.14	
Dairying and livestock experiment station, Mandan, N. Dak.	1927-28	20,000.00		20,000.00	20,844.92			136.05	
Eighth International Dairy Congress, Great Britain	1928-29		(²¹)						
Eighth International Dairy Congress, Great Britain (transfer to Department of State, act May 16, 1928)	1928-29		²² 10,000.00				10,000.00		
Experiments in dairying and livestock production in western United States	1928		43,610.00	42,500.00	40,797.61		1,110.00	1,702.39	
	1927	2,110.00		1,224.92	4,470.22		885.08		
	1926	177.57				177.57			
				43,724.92	45,267.83				
Collection of seed-grain loans	1928		10,000.00	10,000.00	9,965.82			34.18	
	1927	500.00		209.87	822.50		709.87		
	1926	1,442.89		19.55	19.55	1,462.44			
				9,770.58	10,768.77				
Farmers' seed-grain loans	1922-23			8,042.18	8,042.18	8,042.18			
	1921-22			10,799.50	10,799.50	10,799.50			
				18,841.68	18,841.68				
Farmers' seed and feed loans, New Mexico	1924-25			17,481.55	17,481.55	17,481.55			
Third World's Poultry Congress, Ottawa, Canada	1927-28	13,000.00	¹⁹ 9.67	13,000.00	11,285.69			1,704.64	

Judgments, Court of Claims, Department of Agriculture	No year.			90.72	90.72	90.72		
Nitrate plants, Department of Agriculture	No year.	23,868.75	3,217.57		1,000.00	1,522.52		24,868.75 695.05
Reimbursement to State of Montana	No year.	26,517.91						26,517.91
Relief of: W. H. Kaufman	No year.			25.00	25.00	25.00		
Havert S. Sealy and Porteus R. Burke	No year.			10,000.00	10,000.00	10,000.00		
Acquisition of lands for protec- tion of watersheds of naviga- ble streams ³³	1928-29			1,000,000.00	500,000.00	493,004.68		500,000.00 6,995.32
	1928			1,000,000.00	988,166.51	971,248.54		11,833.49 16,917.97
	1927	611,881.25	39,248.40		63,562.13	102,810.53		548,319.12
	1926	366,129.68			366,129.68	366,129.68		
					1,917,858.32	1,933,193.43		
Permanent and indefinite: Acquisition of lands for protection of watersheds of navigable streams	No year.	96,650.93	14,453.35			508.93		96,650.93 14,962.28
Cooperative agricultural ex- tension work	1928			³⁴ 5,880,000.00	5,878,436.63	5,878,436.63		1,563.37
	1927	816.90			.01	.01		816.91
	1926	916.10					916.10	
					5,878,436.62	5,878,436.62		
Cooperative construction, etc., of roads and trails, national forests	No year.			³⁵ 25,394.40	25,394.40	25,394.40		
Increase of compensation, Department of Agricul- ture	1921				2,959.33	2,959.33	2,959.33	
	1920				61.02	61.02	61.02	
					3,020.35	3,020.35		
Meat inspection, Bureau of Animal Industry	1928			³⁶ 5,061,110.00	5,045,117.51	5,030,736.86		15,992.49 14,380.65
	1927	401,020.01	37,708.33		357,970.99	395,679.32		43,049.02
	1926	45,244.89			160.50	160.50	45,084.39	
	1925				1.50	1.50	1.50	
					5,403,247.50	5,426,575.18		
National Forest Reserva- tion Commission	1928			25,000.00	500.00	126.52		24,500.00 373.48
	1927	24,632.06						24,632.06
	1926	24,497.75					24,497.75	
					500.00	126.52		
Refund to depositors, excess of deposits, national for- ests fund	No year.		13,359.05	112,735.55	112,735.55	105,666.11		20,428.49
Refunding moneys errone- ously received and covered into the Treasury	No year.			57.40	57.40	57.40		

³² Debit balance.

³¹ Appropriation of \$10,000 transferred to same object under Department of State.

³⁰ See note 31.

³³ See permanent appropriation following.

³⁴ Includes annual appropriation of \$1,300,000 for 1928.

³⁵ Transferred to "Forest roads and trails."

³⁶ Includes annual appropriation of \$2,061,110.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MISCELLANEOUS—continued									
Special funds:									
Cooperative work, Forest Service	No year.	\$328, 288. 33	\$107, 885. 22	³⁷ \$1, 666, 388. 41	\$1, 586, 898. 86	\$1, 508, 080. 65		\$407, 777. 88	\$186, 703. 43
Cooperative work, Forest Service, act Mar. 3, 1925	1927	101, 266. 54	14, 379. 73	³⁸ 115, 571. 99	14, 305. 45	74. 28			
Expenses, cotton standards act	No year.	86, 436. 93	2, 642. 29	83, 600. 76	91, 000. 00	83, 817. 93		79, 037. 69	9, 824. 36
Payments to States and Territories from the national forests fund	No year.			1, 285, 216. 95	1, 285, 216. 95	1, 285, 216. 95			
Payments to school funds, Arizona and New Mexico, national forests fund	No year.			26, 198. 94	26, 198. 94	26, 198. 94			
Roads and trails for States, national forests fund	No year.	207, 542. 71	181, 242. 95	514, 086. 78	656, 647. 20	660, 192. 55		64, 982. 29	177, 697. 60
Special deposit accounts			649, 358. 71			207. 18			649, 151. 53
Total, Department of Agriculture		22, 274, 171. 89	3, 053, 019. 92	161, 458, 876. 68	161, 204, 681. 90	161, 752, 027. 61	\$1,264,124.63	21, 264, 242. 04	2, 505, 674. 21
DEPARTMENT OF COMMERCE									
OFFICE OF THE SECRETARY									
Salaries	1928			285, 600. 00	265, 000. 00	259, 812. 23		20, 600. 00	5, 187. 77
	1927	205. 52	22, 948. 44		43. 73	22, 992. 17		161. 79	
	1925-26	3, 523. 68					3, 523. 68		
					265, 043. 73	282, 804. 40			
Contingent expenses, Department of Commerce	1928			270, 000. 00	258, 578. 83	239, 529. 38		11, 421. 17	19, 049. 45
	1927	23, 843. 22	19, 838. 62		16, 544. 26	33, 413. 23		7, 298. 96	2, 969. 65
	1926	2, 211. 38	573. 22		536. 08	37. 14	2, 747. 46		
	1925				196. 78	196. 78	196. 78		
Certified claims				103. 19	103. 19	103. 19			
					274, 493. 42	272, 886. 16			
Printing and binding, Department of Commerce	1928-29			19, 000. 00	10, 000. 00			9, 000. 00	10, 000. 00
	1928			1, 835, 000. 00	1, 275, 144. 56	1, 179, 730. 37		559, 855. 44	95, 414. 19
	1927	442, 238. 44	49, 914. 92		442, 050. 78	491, 637. 90		187. 66	327. 80
	1926	3, 715. 41	706. 04		3, 625. 46	4, 331. 50	89. 95		
					1, 730, 820. 80	1, 675, 699. 77			

Rent, Department of Commerce	1928		69,500.00	69,500.00	69,166.70		333.30
	1927	125.01		875.03	5,791.66		
	1926	733.38	6,666.69			733.38	1,000.04
Special fund: Expenses of sales of Swedish iron ore	No. year.	324.46		68,624.97	74,958.36		324.46
Total, Office of Secretary		476,920.50	100,647.93	2,479,203.19	2,338,982.92	2,306,348.69	7,291.25
AIRCRAFT IN COMMERCE							
Aircraft in commerce	1928-29		72,500.00	20,000.00			52,500.00
	1928		² 507,000.00	410,386.14	308,273.54		96,613.86
	1927-28	68,000.00	56,035.96	64,255.60	110,239.79		3,744.40
	1927	46,548.02	18,810.02	46,335.89	64,952.33		212.13
				540,977.63	483,465.66		
Air navigation facilities	1928-29		1,000,000.00	50,000.00	212.00		950,000.00
	1928		³ 2,620,435.00	1,684,336.57	1,610,369.96		936,098.43
	1927-28	386,585.16	19,026.48	309,762.17	317,198.32		76,822.99
	1927	66,006.52	12,333.41	64,336.18	71,325.99		1,670.34
				2,108,434.92	1,999,106.27		
Air navigation facilities (transfer to Department of Agriculture, act May 21, 1920)	1928		⁴ 21,065.00	19,000.00	14,650.59		2,065.00
Total, Aircraft in Commerce		567,139.70	106,205.87	4,221,000.00	2,668,412.55	2,497,222.52	2,119,727.15
BUREAU OF FOREIGN AND DOMESTIC COMMERCE							
Salaries	1928		247,887.00	247,000.00	225,884.26		887.00
	1927	2,263.94	22,940.10	274.91	23,215.01		1,989.03
	1926	2,338.29				2,338.29	
				247,274.91	249,099.27		
Commercial attachés, Department of Commerce	1928		385,000.00	377,371.46	372,311.67		7,628.54
	1927	444.64	14,660.48	84.23	16,140.14		360.41
	1926	12,545.01	306.50	523.97	217.47	13,068.98	
	1925			.90	.90		
	1923		371.77		371.77		
	1922			688.00	688.00	688.00	
Certified claims.			10.90	10.90	10.90		
				376,253.72	387,928.11		
Compiling foreign trade statistics, Department of Commerce	1928		335,000.00	315,024.42	291,804.72		19,975.58
	1927	7,021.46	24,466.57	6,970.51	30,785.95		50.95
	1926	1,227.75	88.61	8.82	79.79	1,236.57	651.13
	1923-24			.31	.31	.31	
				321,985.80	322,670.15		

¹ Includes \$25,000 transferred from "Aircraft in Commerce, 1928."
² Exclusive of \$25,000 transferred to "Printing and binding, Department of Commerce, 1928."
³ Exclusive of \$21,065 transferred to same object under Department of Agriculture.
 See note 3.

⁴ Debit balance.
⁵ Includes \$115,571.99 transferred from "Cooperative work, Forest Service, act Mar. 3, 1925."
⁶ See note 37.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italics*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		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									
District and cooperative office service, Department of Commerce	1928			\$435,000.00	\$425,880.43	\$393,873.18		\$9,119.57	\$32,007.25
	1927	\$4,463.06	\$24,211.96		4,432.72	28,346.07		30.34	298.61
	1926	705.70	118.05		23.51	94.54	\$729.21		
	1925				.41	.41			
	1924				1.88	1.88	1.88		
					430,287.35	422,311.50			
Domestic commerce, Department of Commerce	1928			199,160.00	195,354.97	177,083.05		3,805.03	18,271.92
	1927	7,520.63	11,248.58		6,042.54	16,400.66		1,478.09	890.46
	1926	7,840.99	424.17		424.17		8,265.16		
					200,973.34	193,483.71			
Enforcement of the China trade act	1928			30,000.00	29,209.06	25,378.61		790.94	3,830.45
	1927	6,454.79	2,219.31		5,479.91	7,699.22		974.88	
	1926	7,419.31			281.24	281.24	7,138.07		
					34,970.21	33,359.07			
Export industries, Department of Commerce	1928			810,440.00	764,106.18	741,962.55		46,333.82	22,143.63
	1927	30,599.28	26,861.38		30,353.05	56,308.40		246.23	906.03
	1926	16,622.83	357.71	163.92	363.54	6.89	17,150.29		
	1925				154.23	154.23	154.23		
					793,941.46	798,110.89			
Export industries, Department of Commerce (transfer to Bureau of Standards): Act Feb. 27, 1925	1926	163.92		163.92					
Investigation of foreign trade restrictions	1928			35,000.00	33,930.16	31,627.66		1,069.84	2,302.50
	1927	795.95	1,558.62		19.61	1,313.36		776.34	264.87
	1926	1,405.43					1,405.43		
					33,949.77	32,941.02			
Investigating sources of crude rubber	1923-24				19.82	19.82	19.82		
Lists of foreign buyers	1928			30,000.00	29,750.00	26,874.51		250.00	2,875.49
	1927	1,004.18	1,221.30		515.04	1,630.63		489.14	105.71
	1926	354.60					354.60		
					30,265.04	28,505.14			

Promoting commerce, Department of Commerce-----	1928		509,880.00	505,453.51	492,058.39		4,426.49	13,395.12	
	1927	6,388.29	10,292.71	4,036.48	15,441.86		2,351.81	⁵ 1,112.67	
	1926	17,185.33	2,588.41	3,539.27	950.86	20,724.60			
	1925			179.69	179.69	179.69			
	1924			743.44	743.44	743.44			
	1923			450.01	450.01	450.01			
	1922			125.00	125.00	125.00			
	1921			5.63	5.63	5.63			
1920 and prior. Certified claims.			15.00	15.00	15.00	55.49			
				504,406.46	505,005.13				
Promoting commerce in the Far East-----	1928		300,000.00	293,826.17	276,449.98		6,173.83	17,376.19	
	1927	6,553.20	13,947.69	5,876.56	19,777.60		676.64	46.65	
	1926	16,685.92	867.92	865.86	2.06	17,551.78			
	1924			2.47	2.47	2.47			
	1923			116.08	116.08	116.08			
Certified claims.			600.00	600.00	600.00				
				299,318.32	296,711.09				
Promoting commerce, South and Central America-----	1928		358,090.00	358,055.51	340,447.35		34.49	17,608.16	
	1927	8,382.15	13,017.31	5,927.06	19,257.06		2,455.09	⁵ 312.69	
	1926	27,804.38	60.76	906.66	845.90	28,711.04			
	1925			580.29	580.29	580.29			
	1924			1,266.66	1,266.66	1,266.66			
	1923			2,174.04	2,174.04	2,174.04			
	1920		105.38	105.38	105.38				
				359,160.30	354,942.90				
Transportation and interment of remains of officers and employees, Bureau of Foreign and Domestic Commerce-----	1928		1,500.00				1,500.00		
	1927	1,500.00					1,500.00		
	1926	1,500.00				1,500.00			
Transportation of families and effects of officers and employees, Bureau of Foreign and Domestic Commerce-----	1928		45,000.00	32,921.05	31,886.03		12,078.95	1,035.02	
	1927	1,420.68	1,540.98	1,297.93	4,995.99		122.75	⁵ 2,157.08	
	1926	12,377.16	64.03	13.68	50.35	12,390.84			
	1925			1.00	1.00	1.00			
	1924		360.38	360.38	360.38				
				34,564.68	37,291.75				
Total, Bureau of Foreign and Domestic Commerce-----		210,988.87	173,434.92	3,723,048.66	3,667,331.54	3,662,339.91	139,130.21	127,575.78	
BUREAU OF CENSUS									
Salaries-----	1928		1,000,000.00	900,085.83	896,648.17		99,914.17	3,437.66	
	1927	10,282.06	103,772.19	13,312.74	90,459.45		23,594.80		
	1926	2,408.78	21.45	21.45		2,430.23			
				886,751.64	987,107.62				

⁴ Debit balance.

⁶ Returned from same object under Bureau of Standards.

⁷ See note 6.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF CENSUS—continued									
Census of Agriculture	1928			\$55,000.00	\$50,000.00	\$38,936.10	\$5,000.00	\$11,063.90	
	1925-27	\$6,171.55	\$22,058.92		5,971.55	28,030.47	200.00		
	1925-26	477.73			231.42	231.42			
						\$246.31			
					56,202.97	67,197.99			
Collecting statistics	1928			1,049,760.00	956,026.47	910,986.76	93,733.53	45,039.71	
	1927	125,218.69	41,229.17		50,857.14	80,880.71	74,361.55	11,205.60	
	1926-27	4,774.97	1,462.66		52.55	207.85	4,722.42	1,307.36	
	1926	6.90	37.60		43.59	5.99			
	1925				4.83	4.83	50.49		
	1924				1.04	1.04	4.83		
	1923				7.42	7.42	1.04		
Certified claims				2,000.00	2,000.00	2,000.00			
					1,008,879.28	994,056.04			
Expenses of the Fourteenth Census	1920-1922				21.33	21.33	21.33		
Certified claims				733.76	733.76	733.76			
					712.43	712.43			
Tabulating machines	1928			60,200.00	56,000.00	38,920.94	4,200.00	17,079.06	
	1927	12,525.05	2,638.46		2,160.80	4,516.07	10,364.25	283.19	
	1926	1,497.53	401.37		353.93	47.44			
						1,851.46			
					57,806.87	43,484.45			
Total, Bureau of Census		163,363.26	171,621.82	2,167,693.76	2,010,353.19	2,092,558.53	4,613.11	316,090.72	
STEAMBOAT INSPECTION SERVICE									
Salaries, Office of Supervising Inspector General	1928			31,060.00	31,000.00	25,431.51	60.00	5,568.49	
	1927	4,590.02	3,229.90		1,047.91	2,181.99	5,637.93		
	1926	4,343.13							
						4,343.13			
					29,952.09	27,613.50			
Salaries, Steamboat Inspection Service	1928			758,800.00	685,661.50	683,938.30	73,138.50	1,723.20	
	1927	3,460.23	67,639.59		4,713.43	62,926.16	8,173.66		
	1926	10,281.71							
						10,281.71			
					680,948.07	746,864.46			
Clerk hire	1928			142,200.00	142,000.00	129,733.00	200.00	12,267.00	
	1927	3,007.34	12,554.13		759.67	11,794.46	3,767.01		
	1926	3,227.53			46.92	46.92			
						3,274.45			
					141,193.41	141,480.54			

Contingent expenses	1928			148,000.00	140,713.72	116,662.17		7,286.28	24,051.55
	1927	11,666.44	8,470.49		11,544.41	19,773.35		122.03	241.55
	1926	6,044.04	1,932.99		1,853.89	79.10	7,897.93		
	1923				.04	.04			
Certified claims.				82.07	82.07	82.07			
					150,486.27	136,596.65			
Total, Steamboat Inspection Service		46,620.44	93,827.10	1,080,142.07	1,002,579.84	1,052,555.15	25,797.26	98,385.41	43,851.79
BUREAU OF NAVIGATION									
Salaries	1928			63,960.00	63,000.00	57,798.12		960.00	5,201.88
	1927	828.37	5,865.67		444.16	5,421.51		1,272.53	
	1926	491.00					491.00		
					62,555.84	63,219.63			
Salaries, shipping service	1928			37,700.00	35,000.00	33,014.28		2,700.00	1,985.72
	1927	3,848.46	1,527.30		1,364.35	2,891.65		2,484.11	
	1926	2,119.68					2,119.68		
					36,364.35	35,905.93			
Admeasurement of vessels	1928			5,500.00	5,433.75	4,848.14		66.25	585.61
	1927	130.01	242.41		127.00	369.41		3.01	
	1926	.50					.50		
					5,560.75	5,217.55			
Contingent expenses, shipping service	1928			9,980.00	9,980.00	9,113.57			866.43
	1927	333.21	937.35		200.00	997.56		133.21	139.79
	1926	158.42					158.42		
					10,180.00	10,111.13			
Clerk hire, shipping service	1928			89,040.00	89,000.00	81,293.79		40.00	7,706.21
	1927	925.42	7,624.23		37.96	7,586.27		963.38	
	1926	534.62					534.62		
					88,962.04	88,880.06			
Enforcement of navigation laws	1928			89,000.00	88,393.39	79,503.31		606.61	8,890.08
	1927	3,314.84	5,296.56		3,200.00	7,830.00		114.84	666.56
	1926	223.96					223.96		
					91,593.39	87,333.31			
Enforcement of wireless communication laws	1928-29			140,000.00	20,000.00			120,000.00	20,000.00
	1928			⁸ 364,000.00	265,858.77	250,416.15		98,141.23	15,442.62
	1927	89,645.91	34,288.74	⁹ 60,000.00	18,088.96	51,649.88		11,556.95	727.82
	1926	184.66	22.23		53.71	75.94	130.95		
					304,001.44	302,141.97			
Preventing overcrowding of passenger vessels	1928			18,840.00	18,000.00	15,379.84		840.00	2,620.16
	1927	1,510.05	1,464.60		1,000.00	2,004.27		510.05	460.33
	1926	282.80	94.23		94.23		377.03		
					18,905.77	17,384.11			
Total, Bureau of Navigation		104,531.91	57,363.32	758,020.00	618,123.58	610,193.69	4,036.16	240,392.17	65,293.21

⁸ Includes \$60,000 transferred from 1927 account.

⁹ See note 8.

RECEIPTS AND EXPENDITURES, 1928

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF STANDARDS									
Salaries	1928-29			\$35,000.00			\$35,000.00		
	1928			572,060.00	\$530,000.00	\$528,419.00	42,060.00	\$1,581.00	
	1927	\$6,547.35	\$44,842.16		4,321.12	40,521.04	10,868.47		
	1926	272.76							
	1920				8.50	8.50	\$272.76		
							8.50		
					525,670.38	568,931.54			
Building for power plant, Bureau of Standards	No year.	193,000.00	4,884.00		143,251.66	141,385.03	49,748.34	6,750.63	
Color standardization	1928-29			5,000.00	3,000.00		2,000.00	3,000.00	
	1928			10,000.00	10,000.00	8,609.10		1,390.90	
	1927	425.23	845.18			586.36	425.23	258.82	
	1926	218.26					218.26		
					13,000.00	9,195.46			
Equipment	1928			88,000.00	86,414.00	73,745.09	1,586.00	12,668.91	
	1927	7,362.48	5,613.07		6,000.00	10,890.80	1,362.48	722.27	
	1926	14,159.20	96.82		13,410.32	13,507.14			
	Certified claims.			566.35	566.35	566.35	748.88		
					106,390.67	98,709.38			
Furnaces and shelter	1928-29			22,000.00	10,000.00		12,000.00	10,000.00	
General expenses	1928			69,855.00	65,130.14	56,684.33	4,724.86	8,445.81	
	1927	6,247.78	8,154.03		5,048.92	12,343.09	1,198.86	859.86	
	1926	3,369.58	100.79		50.64	50.15			
	1924				.54	.54	3,420.22		
	Certified claims.			.55	.55	.55	.54		
					70,128.43	69,077.58			
Gauge standardization	1928			38,320.00	38,031.26	34,876.16	288.74	3,155.10	
	1927	277.79	3,266.27			2,868.88	277.79	397.39	
	1926	96.73	356.70		506.70	150.00	603.43		
					37,524.56	37,595.04			
High-temperature investigations	1928			9,740.00	9,000.00	8,290.54	740.00	709.46	
	1927	711.64	1,658.67		600.00	2,068.13	111.64	190.54	
	1926	48.10	5.99		5.99		54.09		
					9,594.01	10,358.67			

Improvement and care of grounds-----	1928			13,000.00	12,774.02	10,710.83		225.98	2,063.19
	1927	282.29	1,185.35		200.00	1,278.95		82.29	106.40
	1926	72.87	6.18		6.18		79.05		
					12,967.84	11,989.78			
Industrial research-----	1928			172,320.00	155,000.00	150,362.55		17,320.00	4,637.45
	1927	7,890.48	13,602.04		5,000.00	18,105.78		2,890.48	496.26
	1926	896.33	316.21		316.21		1,212.54		
	1925				2.00	2.00		2.00	
	1921				6.23	6.23		6.23	
Certified claims.			132.71	132.71	132.71				
					159,808.27	168,592.81			
Investigation of automotive engines-----	1928			25,000.00	24,960.01	24,757.73		39.99	202.28
	1927	739.17	2,081.01			1,922.70		739.17	158.31
	1926	315.94	18.66		18.66		334.60		
					24,941.35	26,680.43			
Investigation of clay products--	1928			47,000.00	47,000.00	41,494.40			5,505.60
	1927	1,681.15	5,724.95			4,981.78		1,681.15	743.17
	1926	787.12			90.04	90.04	697.08		
					47,090.04	46,566.22			
Investigation of dental materials-----	1928			5,000.00	5,000.00	3,528.51			1,471.49
Investigation of fire-resisting properties-----	1928			28,100.00	27,185.78	25,789.53		914.22	1,396.25
	1927	1,785.68	2,441.68		1,000.00	3,053.73		785.68	387.95
	1926	154.89	37.25		37.25		192.14		
					28,148.53	28,843.26			
Investigation of mine scales and cars-----	1928			12,800.00	12,500.00	10,651.94		300.00	1,848.06
	1927	915.03	741.23		800.00	1,296.68		115.03	244.55
	1926	155.33	20.42		30.42	10.00	185.75		
					13,269.58	11,938.62			
Investigation of optical glass--	1928			20,520.00	20,000.00	18,128.40		520.00	1,871.60
	1927	2,278.16	972.73		2,000.00	2,518.13		278.16	454.60
	1926	313.27	41.88		113.88	155.76	199.39		
					22,113.88	20,802.29			
Investigation of public utility standards-----	1928			100,000.00	97,094.84	89,637.74		2,905.16	7,457.10
	1927	5,478.87	6,971.83		5,000.00	11,598.89		478.87	372.94
	1926	368.76	59.78		59.78		428.54		
Certified claims.			1,191.90	1,191.90	1,191.90				
					103,226.96	102,428.53			
Investigation of radioactive substances-----	1927	736.64	428.57		600.00	906.74		136.64	121.83
	1926	290.91					290.91		
					600.00	906.74			

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF STANDARDS—continued									
Investigation of radioactive substances and X rays.....	1928			\$29,540.00	\$28,000.00	\$26,193.96	\$1,540.00	\$1,806.04	
Investigation of textiles, etc....	1928			40,700.00	40,000.00	36,771.47	700.00	3,228.53	
	1927	\$538.77	\$2,417.58			2,216.87	538.77	200.71	
	1926	554.89					\$554.89		
					40,000.00	38,988.34			
Master track scale and test-car depot, Bureau of Standards...	1927	44,969.85	4,894.62		44,000.00	48,416.06	969.85	478.56	
Metallurgical research.....	1928			48,140.00	46,000.00	43,646.35	2,140.00	2,353.65	
	1927	2,458.83	2,293.97		2,300.00	4,314.17	158.83	279.80	
	1926	441.37	159.52		159.52		600.89		
					48,140.48	47,960.52			
Power plant equipment.....	1928			100,000.00	12,513.00	5,662.04	87,487.00	6,850.96	
Radio research.....	1928-29			30,000.00	15,000.00	6.71	15,000.00	14,993.29	
	1928			49,800.00	48,000.00	45,294.95	1,800.00	2,705.05	
	1927	4,305.02	1,553.43		4,000.00	4,232.36	305.02	1,321.07	
	1926	37.48					37.48		
					67,000.00	49,534.02			
Sound investigation.....	1928			10,580.00	10,500.00	10,238.31	80.00	261.69	
	1927	432.93	625.03			547.97	432.93	77.06	
	1926	48.48					48.48		
					10,500.00	10,786.28			
Standard materials.....	1928			10,000.00	10,000.00	8,897.60		1,102.40	
	1927	117.84	574.80			573.60	117.84	1.20	
	1926	.15					.15		
					10,000.00	9,471.20			
Standardization of equipment.....	1928-29			15,000.00	10,000.00		5,000.00	10,000.00	
	1928			130,000.00	125,088.77	114,280.49	4,911.23	10,808.28	
	1927	15,816.17	7,116.63		12,020.63	16,683.76	3,795.54	2,453.50	
	1926	1,146.85	55.86		223.94	279.80			
	1925				1.15	1.15	922.91		
							1.15		
					147,332.19	131,242.90			

Standardizing mechanical appliances	1928		27,800.00	27,000.00	24,052.99		800.00	2,947.01
	1927	2,385.87		1,500.00	2,543.93		885.87	565.84
	1926	86.90				86.90		
				28,500.00	26,596.92			
Sugar standardization	1928-29		25,000.00	15,000.00	5,691.03		10,000.00	9,308.97
	1928		48,160.00	46,204.62	44,386.83		1,955.38	1,817.79
	1927	4,180.24		3,800.00	5,905.46		380.24	20.63
	1926-27	475.61		46.95	1,570.78		428.66	224.72
	1926	218.27				218.27		
				65,051.57	57,554.10			
Testing machines	1928		38,000.00	35,002.00	29,557.37		2,998.00	5,444.63
	1927	2,268.05		2,000.00	5,110.66		268.05	351.23
	1926	186.24		61.00		247.24		
				36,941.00	34,668.03			
Testing miscellaneous materials	1928		44,000.00	44,000.00	38,974.38			5,025.62
	1927	3,789.36		2,320.00	4,786.37		1,469.36	365.80
	1926	156.29				156.29		
				46,320.00	43,760.75			
Testing railroad scales, etc.	1928		47,000.00	46,830.96	42,998.09		169.04	3,832.87
	1927	746.01		120.00	3,445.34		626.01	265.50
	1926	204.93		56.34		261.27		
				46,894.62	46,443.43			
Testing structural materials	1928		240,000.00	230,195.24	210,273.90		9,804.76	19,921.34
	1927	21,424.70		17,018.17	27,184.29		4,406.53	570.57
	1926	1,182.35		207.90	19.00	1,390.25		
	1925			14.97		14.97		
Certified claims.			19.00	19.00	19.00			
				247,009.54	237,458.19			
Utilization of waste products from the land	1928		50,000.00	49,428.13	44,122.42		571.87	5,305.71
Total, Bureau of Standards		366,053.24	150,592.10	2,259,345.51	2,260,356.69	2,216,389.05	13,496.05	351,546.01
BUREAU OF LIGHTHOUSES								
Salaries, Bureau of Lighthouses	1928		94,250.00	90,000.00	85,825.14		4,250.00	4,174.86
	1927	1,416.04		1,267.00	7,353.80		2,673.04	
	1926	1,729.11				1,729.11		
				88,743.00	93,178.94			
Salaries, keepers of lighthouses	1928		1,960,000.00	1,947,349.10	1,886,112.02		12,650.90	61,237.08
	1927	32,632.86		866.19	63,164.07		33,499.05	6138.88
	1926	14,015.85		20.00		14,035.85		
	1925			15.00	15.00	15.00		
				1,946,447.91	1,949,261.09			

‡ Debit balance.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928				
		Unexpended balances June 30, 1927				Appropriations	Warrants-issued basis	Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers							
BUREAU OF LIGHTHOUSES—continued										
Salaries, Lighthouse Service	1928		\$570,000.00	\$562,559.37	\$556,365.89	\$7,440.63	\$6,193.48			
	1927	\$14,873.89		1,225.69	6,413.67	13,648.20				
	1926	3,884.16		500.00	500.00					
						\$4,384.16				
				563,285.06	562,279.56					
Salaries, lighthouse vessels	1928		2,273,000.00	2,270,444.57	2,212,927.89	2,555.43	57,516.68			
	1927	5,645.69		2,364.35	49,626.20	8,010.04				
	1926	24,431.84		580.01						
Certified claims.			1.83	1.83	1.83					
				2,267,502.04	2,262,555.92					
Retired pay, Lighthouse Service	1928		222,000.00	209,627.29	205,007.87	12,372.71	4,619.42			
	1927-28	2,951.41		2,948.72	8,537.10	2.69				
	1927	1,101.51		1,038.65	1,322.59	62.86				
	1926	7,080.93		45.55						
						7,126.48				
				213,569.11	214,867.56					
Aids to navigation, Lighthouse Service	No year.	216,549.05	638,000.00	692,141.59	665,930.05	162,407.46	77,923.85			
General expenses, Lighthouse Service	1928		4,270,000.00	3,882,465.11	3,665,327.11	387,534.89	217,138.00			
	1927	366,634.10		349,041.20	528,772.18	17,592.90	5,668.74			
	1926	98,366.16		68,562.29	92,005.39					
	1925		10 29.33	295.95	48.96	29,833.20				
	1923			.01	.01	295.95				
	1919			482.32	482.32	.01				
Certified claims.			85.03	85.03	85.03	482.32				
				4,299,375.35	4,285,658.42					
General expenses, Lighthouse Service (transfer to Department of Commerce, Bureau of Standards):										
Act Feb. 27, 1925	1926	29.33	11 29.33							
Repairs due to hurricane damages, Lighthouse Service	No year.	84,656.51		70,981.01	82,664.18	13,675.50	12,234.57			
Claims for damages by collisions with lighthouse vessels	No year.	124.50	609.52	234.02	234.02	500.00				
Light vessels for general service	No year.	81,118.97				81,118.97				
Vessels for Lighthouse Service	No year.	562,922.25	609,000.00	226,695.79	238,863.74	945,226.46	2,444.59			
Light stations, etc.: Staten Island lighthouse depot, N. Y.	No year.	29,990.68				29,990.68				

Aids to navigation, Chesapeake Bay, Md. and Va.	No year.	3,742.19	1,764.88		2,941.48	4,178.90		800.71	527.46
Light station, Cleveland, Ohio	No year.	50,000.00			41,800.00	41,794.12		8,200.00	5.88
Aids to navigation, Conneaut Harbor, Ohio	No year.			10.85	10.85	10.85			
Detroit River lights, Mich.	No year.	219.21	2,987.97		127.78	3,115.75	91.43		
Radio installations on light-house tenders	No year.		1,631.32		.38	1,630.94	.38		
Tender for third lighthouse district	No year.	9,846.17					9,846.17		
Total, Bureau of Lighthouses		1,613,962.41	441,915.16	10,636,957.23	10,413,854.61	10,406,224.04	92,851.91	1,744,213.12	449,545.73
COAST AND GEODETIC SURVEY									
Salaries	1928			446,520.00	443,630.62	442,502.00		2,889.38	1,128.62
	1927	204.45	2,140.70		2,081.36	59.34		2,285.81	
	1926	3,447.93					3,447.93		
	1920				33.19	33.19	33.19		
					441,516.07	442,528.15			
Pay, etc., of officers and men, vessels, Coast Survey	1928			650,000.00	624,997.50	484,120.15		25,002.50	140,877.35
	1927	24,560.99	134,558.68		22,882.00	110,857.12		47,442.99	819.56
	1926	15,294.45			2.50	2.50	15,291.95		
	Certified claims.			23.47	23.47	23.47			
					602,141.47	595,003.24			
Pay and allowances, commissioned officers, Coast and Geodetic Survey	1928			500,520.00	489,669.32	444,956.94		10,850.68	44,712.38
	1927	4,763.34	54,232.90		4,623.41	49,609.49		9,386.75	
	1926	42,918.81			792.82	792.82	42,125.99		
	1921				459.88	459.88	459.88		
	Certified claims.			116.60	116.60	116.60			
					485,495.45	495,015.97			
Claims for damages, act June 5, 1920, Coast and Geodetic Survey	No year.	15.95			15.95	15.95			
General expenses	1928			65,000.00	62,264.73	45,383.93		2,735.27	16,880.80
	1927	2,460.14	2,147.12		1,459.99	3,607.11		1,000.15	
	1926	852.63	428.32		1.34	37.32	1,244.97		
	1925			¹⁰ 243.33	391.00		243.33		
					63,333.72	49,028.36			
General expenses (transfers to Department of Commerce, Bureau of Standards, act May 21, 1920)	1926	1,000.00		¹¹ 1.34	998.66	998.66			
	1925			¹¹ 243.33	243.33	243.33			
					755.33	755.33			

¹⁰ Returned from same object under Bureau of Standards.

¹¹ See note 10.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
COAST AND GEODETIC SURVEY—contd.									
Party expenses	No year.	\$3,242.08	\$237.89		\$2,100.00			\$1,142.08	\$2,337.89
	1928			\$607,070.00	548,677.70	\$445,129.48		58,392.30	103,548.22
	1927-28		12,052.14		62.30	4,189.95		62.30	7,799.89
	1927	19,216.11	120,997.19		2,416.75	116,401.30		21,632.86	2,179.14
	1926	27,040.44	9,045.43		9,199.53	154.10	\$36,239.97		
	1925		87.35		108.85	21.00	108.35		
	1924				290.55	290.55	290.55		
	Certified claims.			164.72	164.72	164.72			
					538,864.94	565,419.80			
Party expenses (transfer, act May 21, 1920)— To War Department	1927	112.00			112.00	112.00			
Repairs of vessels, Coast Survey	1928			80,000.00	79,638.90	66,615.37		361.10	13,023.53
	1927	770.34	13,525.02		498.32	13,026.70		1,268.66	
	1926	786.71	825.01		806.35	18.66	1,593.06		
					78,334.23	79,660.73			
Vessel and tender, Coast and Geodetic Survey	1928-29			408,000.00	25,000.00	217.39		383,000.00	24,782.61
Total, Coast and Geodetic Survey		146,686.37	350,277.75	2,757,414.79	2,235,569.16	2,227,756.92	101,079.17	567,452.83	358,089.99
BUREAU OF FISHERIES									
Salaries	1928			719,668.00	676,000.00	650,215.74		43,668.00	25,784.26
	1927	32,527.86	40,997.89		18,531.05	59,528.94		13,996.81	
	1926	20,703.83			120.62	120.62	20,824.45		
					694,410.43	709,624.06			
Miscellaneous expenses	1928-29			52,000.00	15,000.00	4,744.44		37,000.00	10,255.56
	1928			801,900.00	688,931.08	652,688.36		112,968.92	36,242.72
	1927-28	8,000.00	1,958.39	¹⁴ 47,486.39	30,021.52	26,240.07		25,464.87	5,739.84
	1927	112,601.42	20,721.47	¹⁵ 47,486.39	62,049.03	82,590.10		3,066.00	180.40
	1926-27	2,876.97	102.29		2,800.00	2,089.60		76.97	812.69
	1926	1,488.79	193.64		748.74	942.38	740.05		
	1925		144.70		144.70		144.70		
	1923				.27	.27	.27		
	Certified claims.			14.18	14.18	14.18			
					799,419.58	769,308.86			
Fish cultural station, Colorado	1927-28			¹⁴ 27,647.64	266.74	266.74		27,380.90	
	1927	25,000.00	2,647.64	¹⁵ 27,647.64	2,647.64				
					2,380.90	266.74			

Fish distribution car	1928-29			60,000.00	10,000.00			50,000.00	10,000.00
Upper Mississippi River fish refuge	No year.	7,409.81	684.23			143.75		7,409.81	827.98
	1928			25,000.00	10,336.62	5,804.96		14,663.38	4,531.66
	1927	24,726.68	273.32					24,726.68	273.32
					10,336.62	5,661.21			
Investigating damages to fisheries	No year.	3,122.41			2,000.00	1,088.93		1,122.41	911.07
Marine biological station, Florida	No year.	3,814.91						3,814.91	
Power vessel, Boothbay Harbor, Me.	1928-29			50,000.00	10,000.00	15.12		40,000.00	9,984.88
Pay, officers and crew of vessels, Alaska fisheries service	1926	1,968.67					1,968.67		
Power vessel for Alaska fisheries	1928			60,000.00	60,000.00	59,842.42			157.58
	1927	19,000.00	9,796.59		19,000.00	28,771.83			24.76
					79,000.00	88,614.25			
Protecting seal and salmon fisheries of Alaska	1928-29			100,000.00				100,000.00	
	1928			232,000.00	224,600.78	204,563.56		7,399.22	20,037.22
	1927-28	100,000.00			100,000.00	100,000.00			
	1927	30,974.06	30,817.07		2,775.07	32,064.29		28,198.99	1,527.85
	1926-27	4,484.47	3,832.76		3,516.00	7,242.32		968.47	106.44
	1926	15,040.69	1,772.89		1,772.89		16,813.58		
	1923				1.00	1.00	1.00		
					329,117.96	343,869.17			
Fish hatcheries:									
Duluth, Minn.	No year.	192.02						192.02	
Nashua, N. H.	1926-27	5.86						5.86	
Neosho, Mo.	1928-29			15,000.00	5,000.00	3,002.52		10,000.00	1,997.48
Rhode Island	No year.	20,882.54						20,882.54	
San Marcos, Tex.	No year.	973.28	197.29		700.00	412.20		273.28	485.09
Springville, Utah	1928-29			8,000.00	5,000.00	173.57		3,000.00	4,826.43
Wyoming	No year.	373.20						373.20	
Total, Bureau of Fisheries		436,167.47	114,140.17	2,123,582.18	1,942,603.69	1,922,036.63	40,492.72	576,653.24	134,707.23
PATENT OFFICE									
Salaries, Patent Office	1928-29			18,115.00				18,115.00	
	1928			2,519,060.00	2,305,082.02	2,302,822.15		213,977.98	2,259.87
	1927	2,435.54	198,201.12		1,386.99	199,588.11		1,048.55	
	1926	21,590.33					21,590.33		
					2,306,469.01	2,502,410.26			
Additional employees, Patent Office	1927	67.80	122.51		16.99	139.50		50.81	
	1926	22,804.81					22,804.81		
					16.99	139.50			
Contingent expenses, Patent Office	1926	139.31	154.54		154.54		293.85		
Disposition of Patent Office models	1925-26	6,212.35			68.85	68.85	6,281.20		

RECEIPTS AND EXPENDITURES, 1928

¹⁴ Transferred from 1927 account.

¹⁵ See note 14.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
PATENT OFFICE—continued									
Furniture and filing cases, Patent Office	1928		\$65,000.00	\$46,401.00	\$23,947.21		\$18,599.00	\$22,453.79	
	1927	\$834.31		719.73	2,695.79		114.58		
	1926	46.91				\$46.91			
				47,120.73	26,643.00				
Photolithographing, Patent Office	1928		230,000.00	220,000.00	201,880.67		10,000.00	18,119.33	
	1927	24,531.86		21,100.36	23,954.26		3,431.50	4,284.42	
	1926	9,206.82		1,845.00	70.00	11,051.82			
	1925			75.00	75.00	75.00			
				239,180.36	225,689.93				
Printing and binding, Patent Office	1926	184.00		1,689.57	177.37	1,873.57			
Public search room, Patent Office	1927	805.00		408.11	2,152.30		396.89		
Public use of inventions and defending suits, Patent Office	1928		800.00	800.00	658.83			141.17	
	1927	124.31		6.30	83.86		118.01	53.27	
	1926	81.04				81.04			
				806.30	742.69				
Scientific library, Patent Office	1928		8,000.00	8,000.00	5,638.51			2,361.49	
	1927	344.77			1,963.25		344.77	80.58	
	1926	398.21		165.85	109.59	564.06			
Certified claims.			12.85	12.85	12.85				
				7,847.00	7,724.20				
Stationery, Patent Office	1926	1,120.60				1,120.60			
Total, Patent Office		90,927.97	2,840,987.85	2,599,935.54	2,765,610.40	65,783.19	266,197.09	49,753.92	
BUREAU OF MINES									
Care, etc., of building and grounds, Bureau of Mines, Pittsburgh, Pa.	1928		71,360.00	71,085.25	69,394.63		274.75	1,690.62	
	1927	946.47		913.62	3,417.01		32.85	249.02	
	1926	62.97		22.10		85.07			
				71,976.77	72,811.64				

Contingent expenses, Bureau of Mines.....	1926	95.17	43.38	-----	41.63	1.75	136.80	-----	-----
Economics of mineral industries, Bureau of Mines.....	1928	-----	-----	225,000.00	220,054.89	200,741.24	-----	4,945.11	19,313.65
Enforcement of the act to regulate explosives.....	No year.	9.63	-----	-----	-----	-----	-----	9.63	-----
Expenses, mining experiment stations, Bureau of Mines..	1928	-----	-----	173,000.00	170,109.71	158,937.85	-----	2,890.29	11,171.86
	1927	3,448.05	7,023.16	-----	2,423.24	8,202.16	-----	1,024.81	1,244.24
	1926	1,083.90	282.42	-----	275.99	6.43	1,359.89	-----	-----
Certified claims.....		-----	-----	4.91	4.91	4.91	-----	-----	-----
		-----	-----	-----	172,261.87	167,151.35	-----	-----	-----
Garage at Norton, Va., Bureau of Mines.....	1928	-----	-----	5,000.00	-----	-----	-----	5,000.00	-----
General expenses, Bureau of Mines.....	1928	-----	-----	86,000.00	85,823.20	73,426.97	-----	176.80	12,396.23
	1927	3,483.90	7,497.06	-----	3,070.25	10,530.23	-----	413.65	37.08
	1926	1,473.88	909.24	-----	908.45	.79	2,382.33	-----	-----
		-----	-----	-----	87,985.00	83,957.99	-----	-----	-----
Helium conservation, production, and exploitation, Bureau of Mines:		-----	-----	-----	-----	-----	-----	-----	-----
Act Feb. 24, 1927.....	1928	-----	-----	¹⁶ 328,000.00	318,001.02	275,980.88	-----	9,998.98	42,020.14
Act Apr. 29, 1926.....	1927	59,260.97	22,339.90	-----	22,500.50	44,840.40	-----	36,760.47	-----
Act Mar. 4, 1925.....	1926	14,011.24	20.54	-----	101.76	122.30	13,909.48	-----	-----
Helium investigation, Bureau of Mines.....	1928	-----	-----	75,000.00	74,663.67	69,747.24	-----	336.33	4,916.43
	1927	1,521.20	5,126.60	-----	800.53	5,693.13	-----	720.67	233.00
		-----	-----	-----	75,464.20	75,440.37	-----	-----	-----
Helium production and conservation, Bureau of Mines.....	1927-28	1,057,000.00	5,881.82	¹⁷ 4,600.00	251,748.41	248,168.14	-----	800,651.59	9,462.09
Helium production and conservation, Bureau of Mines (transfer to Department of the Interior, Geological Survey, act Jan. 12, 1927).....	1927-28	-----	-----	¹⁸ 4,600.00	3,000.00	1,401.17	-----	1,600.00	1,599.83
Investigating mine accidents, Bureau of Mines.....	1928	-----	-----	386,470.00	380,035.17	364,273.88	-----	6,434.83	15,761.29
	1927	12,328.94	10,814.86	-----	12,028.02	22,820.64	-----	300.92	22.24
	1926	998.12	549.01	-----	541.85	7.16	1,539.97	-----	-----
		-----	-----	-----	391,521.34	387,101.68	-----	-----	-----
Investigating potash deposits, Bureau of Mines.....	1928	-----	-----	¹⁹ 90,250.00	89,273.37	79,833.04	-----	976.63	9,440.33
	1927	54,790.51	3,493.53	-----	54,790.51	58,284.04	-----	-----	-----
		-----	-----	-----	144,063.88	138,117.08	-----	-----	-----

RECEIPTS AND EXPENDITURES, 1928

¹⁶ Transferred from accounts as follows:
 Aviation, Navy, 1928..... \$167,500
 Air Corps, Army, 1928..... 160,500

¹⁷ Transferred to same object under Department of the Interior, Geological Survey.
¹⁸ See note 17.
¹⁹ Exclusive of \$9,750 transferred to same object under Department of the Interior.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF MINES—continued									
Investigating potash deposits, Bureau of Mines (transfers to Department of the Interior):									
Act Feb. 24, 1927	1928			²⁰ \$9, 750. 00	\$9, 750. 00	\$9, 364. 57		\$385. 43	
Act July 3, 1926	1927	\$2, 097. 60			1, 942. 68		\$154. 92		
Investigations, lignite coals and peat	No year.	14. 42					14. 42		
Maintenance and operation, fuel yards, District of Columbia, Bureau of Mines	1927-28			²¹ 389, 133. 42	56, 895. 39	68, 573. 25	446, 028. 81	11, 677. 86	
	1926-27	388, 704. 86	\$6, 491. 64	²² 388, 704. 86	428. 56	6, 491. 64			
	1925-26			²² 428. 56	428. 56	428. 56			
					57, 323. 95	62, 510. 17			
Mineral mining investigations, Bureau of Mines	1928-29			25, 000. 00	15, 000. 00		10, 000. 00	15, 000. 00	
	1928			99, 570. 00	99, 144. 03	94, 479. 95	425. 97	4, 664. 08	
	1927	5, 054. 18	8, 267. 90		5, 005. 85	12, 411. 74	48. 33	862. 01	
	1926	394. 53	344. 70		344. 70				
						\$739. 23			
					118, 805. 18	106, 891. 69			
Mineral resources	1928			(²³)					
	1927	1, 884. 83	8, 945. 97		1, 516. 28	10, 307. 68	368. 55	154. 57	
	1926	728. 44	98. 00		98. 00		826. 44		
					1, 418. 28	10, 307. 68			
Mining investigations in Alaska, Bureau of Mines	1928			10, 860. 00	10, 800. 00	10, 114. 46	60. 00	685. 54	
	1927	294. 31	205. 91		266. 16	394. 04	28. 15	78. 03	
	1926	88. 99					88. 99		
					11, 066. 16	10, 508. 50			
Oil shale investigations, Bureau of Mines	1928			50, 000. 00	49, 000. 00	39, 432. 15	1, 000. 00	9, 567. 85	
	1927	379. 02	373. 58		201. 38	551. 64	177. 64	23. 32	
	1925-26	1, 049. 08	344. 94		344. 94		1, 394. 02		
					48, 856. 44	39, 983. 79			
Oil, gas, and oil shale investigations, Bureau of Mines	1928			198, 260. 00	191, 494. 17	188, 157. 43	6, 765. 83	3, 336. 74	
	1927	3, 371. 82	6, 097. 80		3, 043. 02	8, 300. 38	328. 80	840. 44	
					194, 537. 19	196, 457. 81			

Oil, gas, and oil shale investigations and leasing.....	1926	2, 658. 54	695. 27		641. 98	53. 29	3, 300. 52		
Operating mine rescue cars and stations, Bureau of Mines....	1928-29			18, 500. 00	10, 000. 00	20. 23		8, 500. 00	9, 979. 77
	1928			327, 630. 00	323, 417. 02	307, 579. 74		4, 212. 98	15, 837. 28
	1927	8, 465. 93	6, 497. 69		8, 350. 07	14, 698. 55		115. 86	149. 21
	1926	1, 785. 99	342. 26		152. 01	190. 25	1, 938. 00		
					341, 615. 08	322, 488. 77			
Printing and binding, Bureau of Mines.....	1926	2, 312. 91	2, 865. 02		906. 38	3, 771. 40	1, 406. 53		
Stationery, Bureau of Mines..	1926	9. 99	12. 56		12. 56		22. 55		
Testing fuel, Bureau of Mines..	1928			154, 000. 00	153, 023. 42	145, 873. 40		976. 58	7, 150. 02
	1927	5, 292. 93	5, 178. 41		5, 032. 70	9, 586. 11		260. 23	625. 00
	1926	1, 440. 65	770. 44		770. 44		2, 211. 09		
					157, 285. 68	155, 459. 51			
Total, Bureau of Mines.....		1, 636, 543. 97	114, 288. 12	2, 333, 654. 91	2, 586, 842. 59	2, 490, 555. 51	31, 340. 91	1, 352, 015. 38	210, 575. 20
COMMERCE, MISCELLANEOUS									
Claims for damages, act of Dec. 28, 1922, Department of Commerce.....	No year.			2, 094. 47	869. 80	869. 80		1, 224. 67	
Judgments, United States courts, Department of Commerce.....	No year.			6, 447. 04	6, 447. 04	6, 447. 04			
Relief of: Florida East Coast Car Ferry Co.....	No year.			6, 971. 45				6, 971. 45	
Frances Sweeney.....	No year.			80. 00	80. 00	80. 00			
Permanent and indefinite: Increase of compensation, Department of Commerce..	1920				4. 67	4. 67	4. 67		
Certified claims.				. 67	. 67	. 67			
					4. 00	4. 00			
Refunding penalties or charges erroneously exacted.....	No year.			3, 283. 87	3, 283. 87	3, 283. 87			
Refunding moneys erroneously received and covered into the Treasury....	No year.			494. 70	494. 70	494. 70			
Special deposit accounts.....			463, 680. 38			64, 012. 31			399, 668. 07
Total, Commerce, Miscellaneous.....			463, 680. 38	19, 372. 20	11, 171. 41	75, 183. 72	4. 67	8, 196. 12	399, 668. 07
Total, Department of Commerce.....		5, 859, 906. 11	2, 553, 423. 42	37, 400, 422. 35	34, 356, 117. 31	34, 324, 974. 76	525, 916. 61	8, 378, 294. 54	2, 584, 565. 97

²⁰ See note 19.

²¹ Includes \$388,704.86 transferred from 1926-27 account and \$428.56 from 1925-26 account.

²² See note 21.

²³ Appropriation for 1928 provided for under "Economics of mineral industries, 1928."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DEPARTMENT OF THE INTERIOR									
OFFICE OF THE SECRETARY									
Salaries.....	1928		\$486, 600. 00	\$478, 000. 00	\$476, 720. 99		\$8, 600. 00	\$1, 279. 01	
	1927	\$6, 580. 36		83. 83	83. 83		6, 496. 53		
	1925-26	7, 874. 40				\$7, 874. 40			
				478, 083. 83	476, 804. 82				
Increase of compensation, Department of the Interior.....									
Certified claims.			5. 33	5. 33	5. 33				
Adjustment and payment of Mineral claims, act Mar. 2, 1919.....	No year.	967, 070. 60		5, 013. 21	4, 856. 11		962, 057. 39	157. 10	
Contingent expenses, Department of the Interior.....	1928		1 203, 500. 00	165, 336. 44	163, 349. 24		38, 163. 56	1, 987. 20	
	1927	43, 090. 19		34, 771. 50	34, 771. 50		8, 318. 69		
	1926	202. 38		196. 04	196. 04	6. 34			
				200, 303. 98	198, 316. 78				
Conference on education, etc., Honolulu, Hawaii, 1927. Dec. 31, 1927		7, 555. 50		3, 620. 71	3, 620. 71		3, 934. 79		
Expenses of inspectors, Department of the Interior.....	1928		(²)						
	1927	3, 020. 69		89. 10	889. 10		2, 931. 59		
	1926	6, 259. 81				6, 259. 81			
				89. 10	889. 10				
National security and defense, Department of the Interior ³			42. 90	42. 90	42. 90				
Certified claims.									
Printing and binding, Department of the Interior.....	1928		254, 000. 00	155, 000. 00	124, 709. 12		99, 000. 00	30, 290. 88	
	1927	101, 103. 27		99, 650. 35	99, 650. 35		1, 452. 92		
	1926-27	276. 36					276. 36		
	1926	30, 910. 46		30, 732. 79	30, 732. 79	177. 67			
				285, 383. 14	255, 092. 26				
Stationery, Department of the Interior.....	1926	4, 878. 45				4, 878. 45			
	1925			1. 28	1. 28	1. 28			
Certified claims.			255. 22	255. 22	255. 22				
				253. 94	253. 94				

Traveling expenses of inspectors, Department of the Interior				4.00	4.00	4.00		
Certified claims.								
Total, Office of the Secretary		1,178,822.47	800.00	944,407.45	972,800.14	939,885.95	19,197.95	1,131,231.83
GENERAL LAND OFFICE ⁴								
Salaries	1928			700,000.00	691,000.00	686,802.71		9,000.00
	1927	5,457.77			10.00	10.00		5,447.77
	1926	97,420.52					97,420.52	
Certified claims.				43.33	43.33	43.33		
					691,053.33	686,856.04		
Expenses of inspectors, General Land Office	1928			(⁵)				
	1927	850.51			15.08	15.08		835.43
	1926	1,647.82			1.75	1.75	1,646.07	
					16.83	16.83		
General expenses, General Land Office	1928			22,000.00	16,106.60	14,370.06		5,893.40
Maps of the United States	1928			50.00				50.00
	1927	3,014.24			2,995.29	2,995.29		18.95
	1926			⁶ 43.77			43.77	
Certified claims.				125.00	125.00	125.00		
					3,120.29	3,120.29		
Maps of the United States (transfers to Geological Survey, act May 21, 1920)	1927	6,587.69			6,582.09	6,582.09		5.60
	1926	10,856.68		⁷ 43.77	10,812.91	10,812.91		
					17,395.00	17,395.00		

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RECEIPTS AND EXPENDITURES, 1928

¹ Includes \$50 transferred from "Geological Survey, 1927-28" and \$78,450 from the following 1928 appropriations:

Indian schools: Support	\$36,000
Support and civilization of Indians	1,000
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	4,450
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
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

¹ Includes \$50 transferred from "Geological Survey, 1927-28" and \$78,450 from the following 1928 appropriations—Continued.

Lassen Volcanic National Park	\$75
Mesa Verde National Park	180
Mount McKinley National Park	75
Mount Rainier 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

² Provided for under "Congingent expenses, Department of the Interior, 1928."
³ For "National security and defense" statement see p. 95.
⁴ Includes chapter heretofore stated as "Public land service."
⁵ Provided for under "General expenses, General Land Office, 1928."
⁶ Returned from same object under Geological Suvery.
⁷ See note 6.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
GENERAL LAND OFFICE—continued									
Reproducing plats of surveys, General Land Office.....	1928			(5)					
	1927	\$3,189.75			\$3,187.12	\$3,187.12		\$2.63	
	1926	4.03					\$4.03		
					3,187.12	3,187.12			
State and Territorial maps.....	1928			(5)					
	1927	1,179.60			1,080.00	1,080.00		99.60	
	1926	760.00			760.00	760.00			
					1,840.00	1,840.00			
Salaries and commissions of registers.....	1928			\$100,000.00	76,219.28	75,864.97		23,780.72	\$354.31
	1927	1,765.09	\$577.41		546.63	30.78		2,311.72	
					75,672.65	75,895.75			
Salaries and commissions of registers and receivers.....	1926	67,966.94			440.91	440.91	67,526.03		
	1925				29.18	29.18	29.18		
Certified claims.				9.09	9.09	9.09			
					420.82	420.82			
Claims of certain settlers in Sherman County, Oreg.....	No year.	9,214.00						9,214.00	
Contingent expenses of land offices.....	1928			241,500.00	198,991.83	197,401.79		42,508.17	1,590.04
	1927	4,841.01	2,060.08		1,418.15	641.93		6,259.16	
	1926	86,451.56			416.00	416.00	86,867.56		
Certified claims.				15.90	15.90	15.90			
					197,173.58	197,643.62			
Expenses of hearings in land entries.....	1928			(5)					
	1927	693.85	4,768.47		3,354.50	1,413.97		4,048.35	
	1926	5,788.58					5,788.58		
					3,354.50	1,413.97			
Opening Indian reservations (reimbursable).....	1928			500.00	200.00	133.00		300.00	67.00
	1927	1,000.00						1,000.00	
	1926	538.38					538.38		
					200.00	133.00			

Protecting public lands, timber, etc.		1928-29		40,000.00				40,000.00	
	1928			⁹ 428,000.00	409,344.44	381,356.26		18,655.56	27,988.18
	1927	16,146.23	28,842.41		410.53	28,431.88		16,556.76	
	1926	1,752.56			17.48	17.48	1,770.04		
	1925				8.25	8.25	8.25		
	Certified claims.			16.24	16.24	16.24			
					408,924.42	409,778.65			
Restoration of lands in forest reserves				(⁹)					
	1928								
	1927	801.99			143.61	143.61		658.38	
	1926	1,705.63					1,705.63		
					143.61	143.61			
Surveying the public lands				¹⁰ 796,500.00					
	1928				792,115.63	719,021.65		4,384.37	73,093.98
	1927	15,540.31	67,911.16		4,210.08	63,701.08		19,750.39	
	1926	13,766.82			214.40	214.40	13,981.22		
					787,691.15	782,508.33			
Surveying the public lands (transfer to War, act May 21, 1920)		1927	12,950.60		12,950.60	12,950.60			
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.		1,130,072.68	1,130,072.68	1,130,072.68			
Repayment for lands erroneously sold		No year.		10,368.97	10,368.97	10,368.97			
Surveying within land grants (reimbursable)		No year.	79,358.08	4,212.41	7,276.02	748.41	2,840.99	87,382.51	623.01
Indemnity for swamp lands to States		No year.		99.97	99.97	99.97			
Special funds—									
Deposits by individuals for surveying public lands		No year.	803,829.93	5,659.35	10,758.75	28,562.40	28,605.02	786,026.28	5,616.73
Coos Bay wagon road grant fund		No year.	1,108,137.89		23,160.23	47,813.55	47,813.55	1,083,484.57	
The Oregon and California land-grant fund		No year.	942,684.85		491,346.24	201,207.00	201,024.92	1,232,824.09	182.08
Payments to States from receipts under mineral leasing act		No year.	2,500,246.39		1,753,136.74	2,499,957.97	2,499,957.97	1,753,425.16	
Payment to Oklahoma from royalties oil and gas, south half of Red River		No year.	38,876.16		66,877.96	38,876.16	38,876.16	66,877.96	
Proceeds sale of town lots, Hot Springs Reservation		No year.	24,391.91		216.91	9,350.00	7,764.78	15,258.82	1,585.22
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		¹¹ 201.09				

⁹ Provided for under "General expenses, General Land Office, 1928."

¹⁰ Exclusive of \$3,500 transferred to "Contingent expenses, Department of the Interior, 1928."

¹¹ Exclusive of \$2,000 transferred to "Contingent expenses, Department of the Interior, 1928."

¹⁰ Exclusive of \$3,500 transferred to "Contingent expenses, Department of the Interior, 1928."

¹¹ Transferred to "Alaska Railroad Fund," p. 143.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
GENERAL LAND OFFICE—continued									
Permanent and indefinite—Continued.									
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.		\$267. 20	\$267. 20	\$267. 20				
5 per cent fund of net proceeds of sales of public lands in—									
Arizona.....	No year.		1, 020. 13	1, 020. 13	1, 020. 13				
Arkansas.....	No year.		1, 285. 88	1, 285. 88	1, 285. 88				
California.....	No year.		1, 410. 77	1, 410. 77	1, 410. 77				
Idaho.....	No year.		759. 05	759. 05	759. 05				
Minnesota.....	No year.		214. 07	214. 07	214. 07				
Montana.....	No year.		1, 198. 76	1, 198. 76	1, 198. 76				
Nebraska.....	No year.		7. 53	7. 53	7. 53				
Nevada.....	No year.		553. 81	553. 81	553. 81				
New Mexico.....	No year.		654. 28	654. 28	654. 28				
North Dakota.....	No year.		109. 08	109. 08	109. 08				
Oklahoma.....	No year.		75. 45	75. 45	75. 45				
South Dakota.....	No year.		1. 95	1. 95	1. 95				
Utah.....	No year.		3, 293. 73	3, 293. 73	3, 293. 73				
Washington.....	No year.		1, 246. 99	1, 246. 99	1, 246. 99				
Wyoming.....	No year.		902. 19	902. 19	902. 19				
5 per cent fund of net proceeds of sales of agricultural lands in Colorado.....	No year.		892. 49	892. 49	892. 49				
Trust funds—									
Completing surveys with-in railroad land grants....	No year.	17, 260. 68	10, 000. 00	7, 276. 03	7, 276. 03		19, 984. 65		
Outstanding liabilities, lands.....	No year.	140, 674. 71	13, 663. 76	581. 59	581. 59		153, 756. 88		
Unearned moneys, lands....	No year.	229. 39	175. 24	143. 75	143. 75		260. 88		
Total, General Land Office		6, 028, 592. 95	\$114, 031. 29	5, 859, 605. 30	6, 199, 996. 52	6, 196, 993. 43	\$277, 329. 26	5, 410, 872. 47	\$117, 034. 38
BUREAU OF PENSIONS									
Salaries, Pension Office.....	1928-29		15, 000. 00	15, 000. 00	12, 919. 56			2, 080. 44	
	1928		1, 160, 000. 00	1, 160, 000. 00	1, 160, 000. 00				
	1927	62, 146. 64		63. 33	63. 33		62, 083. 31		
	1926	13, 275. 45				13, 275. 45			
				1, 175, 063. 33	1, 172, 982. 89				

Investigation of pension cases, Pension Office-----		1928		130,000.00	111,486.09	104,642.23		18,513.91	6,843.86
		1927	8,251.66		8,243.06	8,243.06		8.60	
		1926	443.98				443.98		
					119,729.15	112,885.29			
Miscellaneous expenses, Pen- sion Office-----		1928		(2)					
		1927	2,945.01		2,518.33	2,518.33		426.68	
		1926	25.52				25.52		
					2,518.33	2,518.33			
Salaries and expenses, em- ployees' retirement act, Bu- reau of Pensions-----		1928		76,000.00	75,906.55	75,828.97		93.45	77.58
		1927	325.20		293.82	293.82		31.38	
		1926	6,322.30		6.73	6.73	6,315.57		
					76,207.10	76,129.52			
Army pensions-----		1928		¹² 218,597,867.69	218,592,818.95	218,328,365.60		5,048.74	264,453.35
		1927-28			65.00	65.00		65.00	
		1927	5,901.82	.17	17,158.50	17,158.33		23,060.32	
		1926	24,606.13		7,970.07	7,970.07	32,576.20		
		1925			2,645.06	2,645.06	2,645.06		
		1924			80.00	80.00	80.00		
		1923			440.00	440.00	440.00		
		1920			30.00	30.00	30.00		
		1912			51.00	51.00	51.00		
	Certified claims.			223.81	223.81	223.81			
					218,564,603.13	218,300,149.95			
Navy pensions-----		1928		¹³ 10,402,132.31	10,399,727.41	10,399,727.41		2,404.90	
		1927	233.25	.10	1,537.10	1,537.00		1,770.35	
		1926	2,047.33		1,064.47	1,064.47	3,111.80		
		1925			282.00	282.00	282.00		
					10,396,843.84	10,396,843.94			
Fees of examining surgeons, pensions-----		1928-29		450,000.00	150,591.18	150,591.18		299,408.82	
		1927-28	289,973.40	64,371.14	289,375.00	345,099.04		598.40	8,647.10
		1927 and prior.	21.60		16.20	16.20		5.40	
		1926	3,101.09		32.00	32.00	3,069.09		
					440,014.38	495,738.42			
Permanent and indefinite: Trust fund—									
	Civil service retirement and disability fund ¹⁴ No year.		38,844.59	196,564.37	¹⁵ 28,048.48	¹⁶ 50,716.65	¹⁶ 77,652.15	117,609.72	68,195.57
Total, Bureau of Pen- sions-----			458,464.97	260,935.78	230,859,272.29	230,724,262.61	230,634,900.49	62,345.67	531,128.98
									350,297.90

² Provided for under "Contingent expenses, Department of the Interior, 1928."

⁴ Including chapter heretofore stated as "Public land service."

¹² Exclusive of \$1,177,132.31 transferred to "Navy pensions, 1928."

¹³ Includes \$1,177,132.31 transferred from "Army pensions, 1928," and \$288,131.91 from "Navy pension fund, interest," (Navy).

¹⁴ 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 1928 are by repay warrants and not by transfer appropriation warrants as heretofore, as shown in summary statement, p. 406.

¹⁵ Credits represent deductions of 2½ per cent, transferred during the fiscal year 1928 for the service of the fiscal year 1926 and prior years, as shown in summary statement, p. 408.

¹⁶ For analysis of this account see p. 404.

Geological Survey (transfers, act May 21, 1920):								
To Department of Commerce (Coast and Geodetic Survey)-----								
1928			20 800. 00	800. 00				800. 00
1927		1, 556. 41		162. 65	1, 393. 86		162. 55	
1926	316. 14		27 316. 14					
To Navy Department-----				637. 45	1, 393. 86			
Certified claims.								
1926	4, 077. 00		27 84. 00	84. 00	84. 00			
Enforcement of mineral leases, Geological Survey-----								
1926	9, 722. 76			8. 52	8. 52	9, 714. 24		
Mining investigations in Alaska, Geological Survey-----								
1926	394. 77					394. 77		
Oil, gas, and oil shale investigations and leasing, Geological Survey-----								
1926-1929			28 20, 000. 00				20, 000. 00	
1926	23, 341. 49		20 20, 000. 00	4. 40	4. 40	3, 345. 89		
Total, Geological Survey-----		145, 789. 72	12, 719. 84	1, 908, 647. 92	1, 802, 278. 54	1, 705, 346. 34	35, 782. 47	216, 376. 63
NATIONAL PARKS								
National Park Service-----								
1928-29			2, 107, 200. 00	216, 750. 00	47, 085. 54		1, 890, 450. 00	169, 664. 46
1928			57, 100. 00	57, 100. 00	57, 047. 56			52. 44
1927	1. 65						1. 65	
1926	1. 24					1. 24		
Accounting services, National Park Service-----								
1928			6, 000. 00	6, 000. 00	5, 335. 61			664. 39
1926	98. 14					98. 14		
Carlsbad Cave National Monument-----								
1928			80 27, 450. 00	18, 947. 61	18, 818. 93		8, 502. 39	128. 68
1927-28	1, 500. 00	1, 000. 00		1, 500. 00	2, 495. 23			4. 77
1927	574. 00	627. 03		41. 80	668. 83		532. 20	
Emergency reconstruction and fighting forest fires in national parks-----								
1928			40, 000. 00	26, 865. 46	22, 434. 36		13, 134. 54	4, 431. 10
1927	8, 486. 61	658. 68		2, 134. 44	2, 793. 12		6, 352. 17	
1926	. 09					. 09		
				28, 999. 90	25, 227. 48			

¹⁷ Appropriation of \$35,000 transferred to "Reclamation fund."

¹⁸ Appropriation of \$72,640 transferred to "Reclamation fund."

¹⁹ Transferred to "Reclamation fund."

²⁰ Includes \$5,898,995.00 repay warrants credited direct to appropriation account, \$35,000 transferred from "Colorado River front work and levee system, 1928," \$72,640 from "Colorado River front work and levee system, 1927-28," and \$35,000 from "Colorado River front work and levee system, 1927," and excludes \$18,000 transferred to "Contingent expenses, Department of the Interior, 1928."

²¹ Exclusive of \$800 transferred to same object under Department of Commerce, Coast and Geodetic Survey, and \$1,450 to "Contingent expenses, Department of the Interior, 1928."

²² Transferred from 1927 account.

²³ Transferred to "Contingent expenses, Department of the Interior, 1928."

²⁴ Transferred to 1927-1929 account.

²⁵ Returned from same object under Department of Commerce and War Department.

²⁶ See note 21.

²⁷ Returned to same object under Department of the Interior.

²⁸ Transferred from 1926 account.

²⁹ See note 28.

³⁰ Exclusive of \$50 transferred to "Contingent expenses, Department of the Interior, 1928."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NATIONAL PARKS—continued									
Insect infestations, National Park Service.....	1928			³¹ \$3,500.00	\$3,500.00	\$3,349.75			\$150.25
	1927		\$890.50		68.50	822.00		\$68.50	
	1926-27	\$78.14	689.29			689.29		78.14	
	1925-26	244.00		³² 69.89			\$313.89		
					3,431.50	4,861.04			
Insect infestations, National Park Service (transfer to Department of Agriculture, act of May 21, 1920).....	1928			³³ 4,000.00	4,000.00	3,721.76			278.24
	1927		324.79		119.69	205.10		119.69	
	1925-26	69.89		³⁴ 69.89					
					3,880.31	3,926.86			
Protection of national monuments.....	1928			³⁵ 24,325.00	21,950.55	20,215.85		2,374.45	1,734.70
	1927-28	475.00			475.00	475.00			
	1927	4,209.04	384.84		4,033.97	4,418.81		175.07	
	1926	1,180.67					1,180.67		
	1925-26	18.17					18.17		
					26,459.52	25,109.66			
Purchase of lands, national parks.....	No year.			100,000.00	11,725.00	7,725.00		88,275.00	4,000.00
Roads and trails, national parks.....	No year.	2,428,208.11	285,500.58	³⁶ 3,128,012.61	3,288,089.60	3,025,294.17		2,268,131.12	548,296.01
	1928			⁽³⁷⁾					
	1925-26	33,329.25		³⁸ 33,332.25	3.00	3.00			
	1924-25				1.00	1.00	1.00		
	Certified claims.			4,800.39	4,800.39	4,800.39			
					3,292,885.99	3,030,090.56			
Roads and trails, national parks (transfers, act of May 21, 1920):									
To Department of Agriculture.....	No year.	35,000.00	19,707.42	³⁹ 344,919.64	315,069.00	325,484.36		64,850.64	9,292.06
To War Department.....	No year.			³⁹ 60,000.00	60,000.00	60,000.00			
Crater Lake National Park.....	1928			⁴⁰ 34,115.00	33,569.09	32,743.04		545.91	826.05
	1927-28	4,400.00	19,277.90		3,938.19	23,056.74		461.81	159.35
	1927	767.00	2,632.18		316.05	2,948.23		450.95	
	1926-27		10.32			10.32			
	1926	1.46					1.46		
	1925-26	.27					.27		
					37,823.33	58,758.33			

3,415,511.22

General Grant National Park	1928			⁴¹ 13, 635. 00	12, 858. 75	12, 262. 90		776. 25	595. 85
	1927	323. 86	729. 34		323. 59	1, 052. 93		. 27	
	1926	291. 66	25. 13		33. 50	58. 63	258. 16		
					13, 215. 84	13, 374. 46			
Glacier National Park	1928			⁴² 149, 330. 00	147, 428. 90	142, 014. 61		1, 901. 10	5, 414. 29
	1927-28	5, 600. 00	6, 267. 87		5, 500. 00	11, 228. 39		100. 00	539. 48
	1927	7, 918. 57	7, 836. 14		7, 203. 01	13, 383. 49		715. 56	1, 655. 66
	1926-27	. 58	1, 786. 60		3. 97	936. 43		4. 55	846. 20
	1926	716. 71			297. 11	297. 11	419. 60		
	1925-26	154. 60			1. 04	1. 04	153. 56		
	Certified claims.			144. 00	144. 00	144. 00			
					160, 570. 09	168, 005. 07			
Grand Canyon National Park	No year.	8, 938. 83	9, 147. 23		8, 861. 65	17, 954. 48		77. 18	54. 40
	1928			⁴³ 110, 010. 00	108, 132. 80	106, 918. 67		1, 877. 20	1, 214. 13
	1927-28	8, 000. 00	5, 656. 97		8, 000. 00	12, 254. 22		150. 00	1, 402. 75
	1927	5, 612. 97	942. 66	⁴⁴ 150. 00	710. 09	1, 652. 75		4, 702. 88	
	1926-27	504. 45	87. 14	⁴⁵ 200. 00	74. 22	12. 92		578. 67	
	1926	92. 30					92. 30		
	Certified claims.			60. 15	60. 15	60. 15			
					125, 690. 47	138, 853. 19			
Hawaii National Park	1928			⁴⁰ 15, 175. 00	14, 905. 00	13, 703. 79		270. 00	1, 201. 21
	1927-28		3, 000. 00			2, 992. 42			7. 58
	1927	523. 73	1, 008. 37		113. 17	1, 121. 54		410. 56	
	1926-27	13. 15	163. 49		5. 13	158. 36		18. 28	
	1926	2, 113. 48					2, 113. 48		
					15, 013. 04	17, 976. 11			
Hot Springs National Park	1928			⁴⁶ 69, 690. 00	67, 700. 00	65, 624. 41		1, 990. 00	2, 075. 59
	1927	1, 477. 37	1, 150. 67		244. 47	1, 395. 14		1, 232. 90	
	1926	2, 339. 81					2, 339. 81		
					67, 944. 47	67, 019. 55			
Lafayette National Park	1928			⁴⁷ 37, 740. 00	37, 450. 00	35, 727. 21		290. 00	1, 722. 79
	1927	465. 03	1, 912. 05		79. 25	1, 991. 30		385. 78	
	1926	732. 12					732. 12		
					37, 529. 25	37, 718. 51			
Lassen Volcanic National Park	1928			⁴⁰ 14, 050. 00	13, 846. 72	13, 757. 67		203. 28	89. 05
	1927-28	1, 500. 00			1, 500. 00	1, 498. 46			1. 54
	1927	136. 65	1, 482. 40		201. 09	1, 281. 31		337. 74	
	1926-27		33. 58		1. 08	32. 50		1. 08	
	1926	186. 97			47. 84	47. 84	139. 13		
					15, 192. 39	16, 617. 78			

³¹ Exclusive of \$4,000 transferred to same object under Department of Agriculture.

³² Returned from same object under Department of Agriculture.

³³ See note 31.

³⁴ See note 32.

³⁵ Exclusive of \$75 transferred to "Contingent expenses, Department of the Interior, 1928."

³⁶ Includes \$1,000,000 transferred from 1928 accounts and \$33,332.25 from 1925-26 account and excludes \$400 transferred to "Contingent expenses, Department of the Interior, 1928," and \$404,919.64 transferred to same object under Department of Agriculture and War Department.

³⁷ Appropriation of \$1,000,000 transferred to "No year" account.

³⁸ Transferred to "No year" account.

³⁹ Transferred from same object under Department of the Interior.

⁴⁰ Exclusive of \$75 transferred to "Contingent expenses, Department of the Interior, 1928."

⁴¹ Exclusive of \$15 transferred to "Contingent expenses, Department of the Interior, 1928."

⁴² Exclusive of \$370 transferred to "Contingent expenses, Department of the Interior, 1928."

⁴³ Exclusive of \$150 transferred to 1927-28 account and \$600 transferred to accounts as follows:

Contingent expenses, Department of the Interior, 1928..... \$400

Wind Cave National Park, 1928..... 200

⁴⁴ See note 43.

⁴⁵ Transferred to "Sequoia National Park, 1927."

⁴⁶ Exclusive of \$110 transferred to "Contingent expenses, Department of the Interior, 1928."

⁴⁷ Exclusive of \$200 transferred to "Contingent expenses, Department of the Interior, 1928."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NATIONAL PARKS—continued									
Mesa Verde National Park	1928			⁴⁸ \$41,620.00	\$40,444.82	\$36,318.04			
	1927-28	\$4,450.00	\$4,169.26		4,394.24	7,941.05	\$1,175.18	\$4,126.78	
	1927	1,486.11	2,709.42		222.53	2,486.89	55.76	622.45	
	1926-27	7,348.84	1,849.81		7,168.65	9,018.46	1,708.64		
	1926	186.89			100.00	100.00	180.19		
	1925-26	49.39					\$86.89		
						49.39			
					51,885.18	55,864.44			
Mount McKinley National Park	1928			⁴⁰ 21,925.00	21,017.76	20,109.66			
	1927	416.25	142.51		190.43	332.94	907.24	908.10	
	1926	218.09					225.82		
							218.09		
					21,208.19	20,442.60			
Mount Rainier National Park	1928			⁴⁰ 86,200.00	85,445.27	83,067.74			
	1927-28	1,500.00	15,024.76		436.27	15,461.03	754.73	2,377.53	
	1927	1,647.75	2,085.77		415.99	2,501.76	1,063.73		
	1926-27	268.69					1,231.76		
	1926	98.52					268.69		
	1925-26	2.20					98.52		
	Certified claims.			892.62	892.62	892.62	2.20		
					87,190.15	101,923.15			
Platt National Park	1928			⁶⁰ 12,950.00	12,947.40	12,809.81			
	1927	1,520.14			1,268.56	1,268.56	2.60	137.59	
	1926	39.66					251.58		
							39.66		
					14,215.96	14,078.37			
Rocky Mountain National Park	1928			⁴⁹ 77,320.00	76,191.64	70,904.79			
	1927-28	9,000.00	6,836.26		8,900.00	13,228.49	1,128.36	5,286.85	
	1927	1,482.71	2,110.79		326.93	2,437.72	100.00	2,507.77	
	1926	1,201.73					1,155.78		
	1925-26	8.90					1,201.73		
							8.90		
					85,418.57	86,571.00			
Sequoia National Park	1928			⁵¹ 89,600.00	89,210.20	82,806.32			
	1927-28	7,500.00	6,789.13		7,500.00	13,402.66	389.80	6,403.88	
	1927	2,120.36	6,659.91	⁵² 200.00	2,101.94	8,761.85	100.00	886.47	
	1926-27		11.37		9.22	2.15	1,155.78		
	1926	228.02	1.79		2.31	4.10	9.22		
	1925-26	20.08					225.71		
							20.08		
					98,805.23	104,977.08			

Southern Appalachian National Park	1928			5,000.00	3,887.13	3,887.13		1,112.87	
	1926-27	1,833.25		⁵³ 891.33	2,061.10	2,061.10		663.48	
	1925-26	886.02		⁵⁴ 891.33	5.31	5.31			
					5,942.92	5,942.92			
Southern Appalachian National Park (transfer to Geological Survey, act May 21, 1920)	1926-27	2,000.00						2,000.00	
Wind Cave National Park	1928			⁵⁵ 11,425.00	11,000.00	10,218.32		425.00	781.68
	1927	434.72			387.98	387.98		46.74	
	1926	25.19					25.19		
					11,387.98	10,606.30			
Yellowstone National Park	1928			⁵⁶ 368,775.00	360,880.80	314,542.61		7,894.20	46,338.19
	1927-28	7,000.00	19,671.81		6,969.52	25,866.41		30.48	774.92
	1927	34,429.91	33.07		31,386.86	31,419.93		3,043.05	
	1926-27	1,454.73	1,062.26		1,454.20	2,516.46		.53	
	1926	5,084.09			2,177.91	2,177.91	2,906.18		
	1925-26	94.64			54.91	54.91	39.73		
	1925				1.91	1.91	1.91		
Certified claims.				115.30	115.30	115.30			
					403,037.59	376,691.62			
Yosemite National Park	1928-29			15,000.00				15,000.00	
	1928			⁵⁷ 254,950.00	254,441.65	232,642.08		508.35	21,799.57
	1927-28	29,000.00	9,236.44	⁵⁸ 200.00	2,000.00	4,617.79		27,200.00	6,618.65
	1927	4,872.23	10,561.84		530.33	10,542.66		4,341.90	549.51
	1926-27		547.07		56.87	490.20		56.87	
	1926	496.86					496.86		
					256,915.11	248,292.73			
Zion National Park	1928			⁵⁹ 22,400.00	22,389.38	20,918.54		10.62	1,470.84
	1927-28	3,400.00	3,417.67		3,315.97	6,761.33		84.03	⁵⁹ 27.69
	1927	871.92	1,305.91		509.31	1,815.22		362.61	
	1926	1.44					1.44		
					26,214.66	29,495.09			
Permanent and indefinite:									
Special funds—									
Mount McKinley National Park, donations	No year.		89.75						89.75
Mesa Verde National Park, donations	No year.		62.84			15.65			47.19
National Park Service, donations	No year.	1,044.16	578.60	⁶⁰ 29,820.48	26,603.35	11,360.34		4,261.29	15,821.61
National Park Service, donations (transfer to Department of Agriculture, act May 21, 1920)	No year.	6,000.00		⁶¹ 9,000.00	14,000.00	11,099.02		1,000.00	2,900.98
Purchase of lands, national parks, donations	No year.			11,725.00	11,725.00	7,725.00			4,000.00
Total, National Parks		2,706,009.06	467,891.21	7,376,992.94	5,630,319.40	5,217,284.97	13,285.57	4,439,397.03	880,925.64

⁵⁰ Exclusive of \$75 transferred to "Contingent expenses, Department of the Interior, 1928."

⁵¹ Exclusive of \$180 transferred to "Contingent expenses, Department of the Interior, 1928."

⁵² Exclusive of \$300 transferred to "Contingent expenses, Department of the Interior, 1928."

⁵³ Exclusive of \$100 transferred to "Contingent expenses, Department of the Interior, 1928."

⁵⁴ Exclusive of \$400 transferred to "Contingent expenses, Department of the Interior, 1928."

⁵⁵ Transferred from "Grand Canyon National Park, 1927."

⁵⁶ Exclusive of \$100 transferred to "Contingent expenses, Department of the Interior, 1928."

⁵⁷ Transferred from 1925-26 account.

⁵⁸ See note 53.

⁵⁹ Includes \$650 transferred from accounts as follows:

Grand Canyon National Park, 1928..... \$200

Yellowstone National Park, 1928..... 450

and excludes \$75 transferred to "Contingent expenses, Department of the Interior, 1928."

⁶⁰ Exclusive of \$1,225 transferred to accounts as follows:

Wind Cave National Park, 1928..... \$450

Contingent expenses, Department of the Interior, 1928..... 775

⁶¹ Exclusive of \$200 transferred to 1927-28 account and \$850 to "Contingent expenses, Department of the Interior, 1928."

⁶² See note 57.

⁶³ Debit balance.

⁶⁴ Exclusive of \$9,000 transferred to same object under Department of Agriculture.

⁶⁵ See note 60.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF EDUCATION									
Salaries	1928			\$212,300.00	\$208,000.00	\$206,619.98		\$4,300.00	\$1,380.02
	1927	\$9,569.45			16.67	16.67		9,552.78	
	1926	5,371.61					\$5,371.61		
					208,016.67	206,636.65			
General expenses	1928			11,000.00	9,000.00	6,959.89		2,000.00	2,040.11
	1927	4,841.13			2,699.63	2,699.63		2,141.50	
	1926	8,427.67					8,427.67		
					11,699.63	9,659.52			
Collecting statistics	1926	1,467.69					1,467.69		
Investigation of city school administration and education	1926	643.90					643.90		
Investigation of kindergarten education	1926	265.34					265.34		
Investigation of land-grant colleges	1928			61,000.00	40,000.00	38,287.34		21,000.00	1,712.66
Investigation of school and home gardening	Certified claims.			425.00	425.00	425.00			
Investigation of rural and industrial education	1926	9,547.09					9,547.09		
Education of natives of Alaska	1928-29			562,500.00	95,000.00	79,904.23		467,500.00	15,095.77
	1927-28	399,393.11	\$4,244.39		367,118.45	365,513.49		32,274.66	5,849.35
	1926-27	20,542.12	20,866.26		13,452.19	34,318.45		7,089.93	
	1925-26	4,207.52			2,452.52	2,452.52	1,755.00		
	Certified claims.			344.02	344.02	344.02			
					478,367.18	482,532.71			
Medical relief in Alaska	1928-29			160,000.00	48,000.00	21,915.45		112,000.00	26,084.55
	1927-28	120,000.00	17,704.62		116,995.95	119,692.96		3,004.05	15,007.61
	1926-27	2,733.69	18,138.85		1,457.87	19,596.72		1,275.82	
	1925-26	3,636.38			1,103.99	1,103.99	2,532.39		
	1924-25				180.00	180.00	180.00		
	Certified claims.			181.84	181.84	181.84			
					167,559.65	162,310.96			
Reindeer for Alaska	1928-29			19,500.00	6,000.00	572.76		13,500.00	5,427.24
	1927-28	12,520.00	3,651.29		10,592.36	11,810.26		1,927.64	2,433.39
	1926-27	160.63	3,143.79		1,306.49	1,837.30		1,467.12	
	1925-26	3,516.64			119.67	119.67	3,396.97		
	Certified claims.			8.70	8.70	8.70			
					15,414.24	14,348.69			

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.	30,214.09	15,912.85	4,201.36	30,000.00	42,263.76		4,415.45	3,649.09
Public schools, Alaska fund.....	No year.	90,387.29		38,422.07	45,704.15	45,704.15		83,105.21	
Total, Bureau of Edu- cation.....		728,201.61	83,662.05	3,619,882.99	3,547,186.52	3,552,168.78	33,587.66	767,310.42	78,679.79
GOVERNMENT IN THE TERRITORIES									
Territory of Alaska:									
Salary of governor.....	1927		.01		.01			.01	
Salaries, governor and secre- tary.....	1928			10,600.00	10,600.00	10,600.00			
Contingent expenses.....	1928			12,500.00	12,300.00	11,578.12		200.00	721.88
	1927	1,500.00	907.71		857.65	50.06		2,357.65	
	1926	797.59					797.59		
					11,442.35	11,628.18			
Legislative expenses.....	1928-29			800.00				800.00	
	1927		7,003.46		4,187.96	2,815.50		4,187.96	
					4,187.96	2,815.50			
Care and custody of insane, Alaska.....	1928			161,000.00	160,000.00	142,398.62		1,000.00	17,601.38
	1927	1,290.84			158.73	158.73		1,132.11	
	1926	945.77					945.77		
					160,158.73	142,557.35			
Suppressing traffic in intoxi- cating liquors, Alaska.....	1928			16,200.00	12,000.00	10,379.94		4,200.00	1,620.06
	1927	4,200.00	325.07		180.75	144.32		4,380.75	
	1926	2,906.78			8.00	8.00	2,914.78		
					11,811.25	10,516.26			
Territory of Hawaii:									
Salaries, governor and secre- tary.....	1928			15,400.00	15,400.00	15,400.00			
Contingent expenses.....	1928			4,500.00	4,183.89	4,183.89		316.11	
	1927	104.84	104.84		6.24	98.60		111.08	
	1926	308.68					308.68		
					4,177.65	4,282.49			
Legislative expenses.....	1927				2.86	2.86		2.86	
Total, Government in the Territories.....		12,054.50	8,341.09	221,000.00	209,399.15	197,796.92	4,966.82	18,688.53	19,943.32

RECEIPTS AND EXPENDITURES, 1928

Unclaimed funds of discharged patients, St. Elizabeths Hospital..... No year.			3,357.11				3,357.11	
Total, Beneficiaries.....	1,020,879.49	44,479.35	2,241,699.72	1,819,853.41	1,807,291.17	78,216.62	1,364,509.18	57,041.59
ALASKA RAILROAD								
Alaska Railroad fund..... No year.	1,045,652.91	222,152.40	⁶⁶ 1,400,201.09	1,453,485.45	1,321,515.63		992,368.55	354,122.22
INTERIOR CIVIL, MISCELLANEOUS								
Claims for damages, act Dec. 28, 1922, Department of the Interior..... No year.	3.00		1,654.58	1,657.58	1,657.58			
Judgments, United States Courts, Interior Civil..... No year.	357.00						357.00	
Judgments, Court of Claims, Interior Civil..... No year.	3,200.00		2,190.00	2,190.00	2,190.00	3,200.00		
Protecting lands and property in the Imperial Valley, Calif. Relief of:..... No year.	1,757.38						1,757.38	
John A. Fox..... No year.			786.28	786.28	786.28			
Frank Hartman..... No year.			97.08				97.08	
Frank Hickey..... No year.	90.00			90.00	90.00			
Homestead settlers on drained Mud Lake bottom, Minn..... No year.			34,850.58				34,850.58	
George A. Robertson..... No year.			1,250.00	1,250.00	1,250.00			
The Sanatorium Co..... No year.			1,180.00	1,180.00	1,180.00			
T. S. Taylor..... No year.	90.00			90.00	90.00			
Indefinite:								
Distribution of Revised Statutes, etc..... No year.			400.00	400.00	400.00			
Trust fund—Effects of deceased employees, Interior Department..... No year.			86.11				86.11	
Special deposit accounts.....		788,418.17				50,193.27		838,611.44
Total, Interior Civil, miscellaneous.....	5,497.38	788,418.17	42,494.63	7,643.86	42,549.41	3,200.00	37,148.15	838,611.44
Total, Interior Civil, including pensions.....	21,784,896.63	3,211,315.02	263,754,308.38	262,306,924.26	261,031,926.44	536,559.36	22,695,721.39	4,486,312.84

⁶² Additional disbursements were made for this object under District of Columbia, p. 330.
⁶³ Appropriation of \$252,000 transferred to same object under District of Columbia, p. 330.
⁶⁴ Exclusive of \$1,000 transferred to "Contingent expenses, Department of the Interior, 1928."

⁶⁵ Exclusive of \$3,000 transferred to "Contingent expenses, Department of the Interior, 1928."
⁶⁶ Includes \$201.09 transferred from "Proceeds of town sites for schools and other improvements, Alaska," Special fund.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS									
Salaries and general expenses:									
Salaries, Bureau of Indian Affairs									
	1928			\$356,000.00	\$355,000.00	\$352,777.19		\$1,000.00	\$2,222.81
	1927	\$4,122.83			18.00	18.00		4,104.83	
	1926	25,760.76					\$25,760.76		
					355,018.00	352,795.19			
Pay of judges, Indian courts				15,000.00	13,621.33	13,455.84		1,378.67	165.49
	1927	565.00	\$114.67		114.67			679.67	
	1926	1,039.51					1,039.51		
Certified claims.				14.00	14.00	14.00			
					13,520.66	13,469.84			
Pay of Indian police				160,000.00	156,579.36	150,644.68		3,420.64	5,934.68
	1927	7,894.69	6,893.88		5,820.33	1,073.55		13,715.02	
	1926	27,025.79					27,025.79		
					150,759.03	151,718.23			
Expenses of Indian commissioners		(1)							
General expenses, Indian Service				16,000.00	9,518.32	8,575.32		6,481.68	943.00
	1927	10,563.72	5,085.02		2,071.37	7,156.39		8,492.35	
	1926	6,774.74			47.13	55.33	6,727.61		102.46
	1925				.25	.25			
	1924				2.70	2.70	2.70		
Certified claims.				5.42	5.42	5.42			
					11,639.29	15,678.85			
Indian agency buildings				150,000.00	149,714.24	139,578.00		285.76	10,136.24
	1927	1,118.92	8,383.64		3,097.94	5,285.70		4,216.86	
	1926	19,758.42			38.65	38.65	19,719.77		
	1925				90.50	90.50	90.50		
					146,564.45	144,811.85			
Industrial work and care of timber		(2)							
Expenses, sale of timber (reimbursable)		(2)							
Inspectors, Indian Service				16,000.00	13,525.05	12,079.43		2,474.95	1,445.62
	1927	2,162.40	47.73		995.75	1,043.48		1,166.71	
	1926	5,670.16			50.44	50.44	5,619.72		
Certified claims.				19.23	19.23	19.23			
					14,590.47	13,192.58			

Purchase and transportation of Indian supplies	1928-29		10,000.00	1,822.49	1,680.19		8,177.51	142.30
	1928		³ 539,000.00	536,622.85	494,196.76		2,377.15	42,426.09
	1927-28	7,457.56	839.72	265.22	574.50		7,722.78	
	1927	49,256.66	3,155.39	109,030.14	157,937.66		349.14	.08
	1926-27	6,738.99			6,712.03		26.96	
	1926	76.69		91,910.27	88,117.33	3,869.63		
	1925-26	4.41				4.41		
	1925				39.59	39.59		
	1924			12,388.41	12,364.79		23.62	
	1923			110.06	104.93		5.13	
Certified claims.				999.77	999.77			
				804,377.04	765,803.68			
Suppressing liquor traffic among Indians	1928		22,000.00	21,881.01	21,486.88		118.99	394.13
	1927	149.73	1,739.95	212.92	1,527.03		362.65	
	1926	204.45		38.74	38.74	165.71		
				21,706.83	23,052.65			
Indefinite—Indian Service supply fund		(4)						
Total, salaries and general expenses		176,345.49	26,260.00	1,498,477.30	1,518,175.77	1,480,522.87	90,094.70	66,552.32
Expenses of Indian Commissioners:								
Expenses of Indian Commissioners ⁵	1928		11,000.00	10,787.76	10,280.32		212.24	507.44
	1927	193.84		68.81	68.81		125.03	
	1926	189.35				189.35		
Certified claims.			27.78	27.78	27.78			
Total, expenses of Indian Commissioners		383.19	11,027.78	10,884.35	10,376.91	189.35	337.27	507.44
Education: ⁶								
Indian schools, support	1928-29		(7)					
	1928		⁸ 2,353,700.00	2,344,691.53	2,202,562.89		9,008.47	142,128.64
	1927	22,592.41	131,009.68	21,358.11	109,651.57		43,950.52	
	1926	97,678.77	.37	4,468.86	4,469.23	93,209.91		
	1925			1.10	77.89	77.89	78.99	
	1924				75.80	75.80	75.80	
	1920				50.00	50.00	50.00	
Certified claims.			194.17	194.17	194.17			
				2,327,792.76	2,316,674.17			
Indian school buildings	1928-29		48,000.00	7,000.00			41,000.00	7,000.00
	1928		225,000.00	224,617.52	214,680.98		382.48	9,936.54
	1927	9.06	20,809.86	4,441.50	16,368.36		4,450.56	
	1926	13,869.76		940.17	940.17	12,929.59		
	1925			50.00	49.40			
Certified claims.			82.52	82.52	82.52			
				228,248.11	232,121.43			

¹ Account transferred and stated on p. 145.

² Account transferred and stated under "Industrial assistance and advancement," p. 163.

³ Exclusive of \$1,000 transferred to "Contingent expenses, Department of the Interior, 1928."

⁴ Account transferred and stated under "Miscellaneous expenses of Indian Service," p. 176.

⁵ Account heretofore stated under "Salaries and general expenses" chapter.

⁶ Heretofore stated under "Support of schools" chapter.

⁷ Appropriation of \$1,000,000 transferred to "Indian Service supply fund, 1928-29."

⁸ Includes \$210,000 transferred from "Indian Service supply fund, no year," and excludes \$36,000 transferred to "Contingent expenses, Department of the Interior, 1928."

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
Education—Continued.									
Indian school and agency buildings	1924				\$29.99	\$29.99	\$29.99		
Certified claims.				\$227.96	227.96	227.96			
					197.97	197.97			
Indian school transportation.	1928			90,000.00	76,494.83	65,827.09		\$13,505.17	\$10,667.74
	1927	\$19,065.53	\$11,114.75		14,003.73	25,118.48		5,061.80	
	1926	5,122.57			1.95	1.95	4,578.62	542.00	
	1925			420.00	.30	.30	.30	420.00	
	1924			120.00				120.00	
					90,500.21	90,947.22			
Indian boarding schools	1928-29			420,910.00	142,054.45	77,403.52		278,855.55	64,650.93
	1928			3,210,000.00	3,197,424.30	3,121,878.18		12,575.70	75,546.12
	1925-1929			3,976.00	3,976.00	3,851.00			125.00
	1927-28	6,750.00	6,360.86		5,466.20	11,825.46		1,283.80	1.60
	1927	32,560.44	110,919.54		1,546.84	109,371.18		34,107.28	1.52
	1926-27	3.25	.07		220.36	220.29		223.61	
	1925-1927	625.00	5,993.73		532.77	6,526.50		92.23	
	1926	33,811.44			9,989.29	9,989.29	12,822.15	11,000.00	
	1925-26	14,817.75		3,976.00	273.77	273.77	11,115.52		
	1925		.35		.01	.34	.01		
Certified claims.				10.26	10.26	10.26			
					3,357,412.29	3,340,361.67			
Chippewas of the Mississippi, Minnesota ¹¹									
Education, Sioux Nation, South Dakota ¹¹									
Education of Choctaws in Mississippi ¹²	1925				30.00	30.00	30.00		
Navajoes, schools, Arizona ¹¹									
Indian schools—									
Five Civilized Tribes	1928			150,000.00	147,313.54	145,723.99		2,686.46	1,589.55
	1927	1,489.46	3,884.14		511.94	3,372.20		2,001.40	
	1926	5,189.76					5,189.76		
					146,801.60	149,096.19			
Pipestone, Minn.	1924				243.17	243.17	243.17		
Wahpeton, N. Dak. Certified claims.				13.54	13.54	13.54			
Indian school buildings, etc.—									
Cherokee Orphan Training School, Five Civilized Tribes, Oklahoma, dining hall and equipment.	No year.	1,178.69	834.67		88.20	746.47	1,266.89		

Fort Mojave, Ariz., repairs and improvements	1924			61.75	61.75	61.75		
Fort Mojave, Ariz., water supply	1923				120.00	120.00	120.00	
Fort Totten, N. Dak., barn	No year.		269.81		269.81		269.81	
Pawnee, Okla., repairs and improvements	1927	220.00	272.53		121.49	151.04		341.49
Pierre, S. Dak., proceeds of school farm	No year.	42.75	500.00			500.00	42.75	
Santa Fe., N. Mex., assembly hall and gymnasium	No year.	793.64	5,777.32		686.40	6,457.77		107.24 5.95
Seneca Indian School, Wyandotte, Okla., repairs, improvements, etc.	1927	400.00	4,287.54		181.50	4,106.04		581.50
Tomah, Wis., rebuilding and refurbishing school building	No year.	4,960.39						4,960.39
Wahpeton, N. Dak., assembly hall—Certified claims.				52.43	52.43	52.43		
Wahpeton, N. Dak., school building	No year.	65.67			52.43	52.43	118.10	
Wahpeton, N. Dak., dairy herd—Certified claims.				51.07	51.07	51.07		
Permanent and indefinite—Special funds, Carlisle, Pa., Bradford R. Wood bequest	No year.	1,000.00						1,000.00
Total, education		262,246.34	302,035.22	6,498,894.	80 6,150,711.53	6,141,093.16	142,171.96	468,257.65 311,653.59
General support and civilization: Support and civilization of Indians	1928			¹³ 899,000.00	891,574.84	859,891.49		7,425.16 31,683.35
	1927	5,677.76	36,378.75		5,971.22	30,407.53		11,648.98
	1926	30,546.39			2,393.67	2,393.67	28,152.72	
	1925				7.65	7.65	7.65	
Certified claims.				136.54	136.54	136.54		
					888,126.18	892,821.58		
Administration of affairs of Five Civilized Tribes, Oklahoma ¹⁴	1925				1.25	1.25	1.25	
Administration, Quapaw Agency (reimbursable) ¹⁴	1928			15,000.00	15,000.00	14,835.80		164.20
	1927	150.00	351.08		14.85	336.23		164.85
					14,985.15	15,172.03		
Expenses of tribal council, Tongue River Indians, Montana	1928-29			1,000.00	257.85	257.85		742.15
Support of—Chippewas of Lake Superior, Wis.—Certified claims.				27.91	27.91	27.91		
Choctaws in Mississippi	1925				.50	.50	.50	

⁹ Transferred from 1925-26 account.

¹⁰ See note 9.

¹¹ Account stated under "Fulfilling treaty stipulations," chapter, p. 159.

¹² Account transferred from "Miscellaneous expenses of Indian Service" chapter.

¹³ Exclusive of \$1,000 transferred to "Contingent expenses, Department of the Interior, 1928."

¹⁴ Heretofore stated under "Miscellaneous expenses of Indian Service."

Expenditures, balances, etc.—Continued

Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
General support and civilization—Continued.									
Support of—Continued.									
Indians in Arizona	1924								
Certified claims.									
			\$2, 710. 25	\$2. 70 2, 710. 25	\$2. 70 2, 710. 25	\$2. 70			
				2, 707. 55	2, 707. 55				
Indians of Colville and other Agencies and Joseph's Band of Nez Perces, Washington			1. 05	1. 05	1. 05				
Certified claims.									
Indians, Fort Peck Agency, Mont.	1924			20. 40	20. 40	20. 40			
Indians in Nevada			25. 85	25. 85	25. 85				
Certified claims.									
Indians of Warm Springs Agency, Oreg. (reimbursable)	1927	\$45. 00		5. 55	397. 99		\$50. 55		
	1926	236. 63	\$403. 54			236. 63			
				5. 55	397. 99				
Pottawatomies, Wisconsin	No year.	94. 19				94. 19			
Wisconsin Band of Pottawatomies, Wisconsin and Michigan (reimbursable)	No year.	500. 21					500. 21		
	1920		(15)						
	1919		(15)						
	1917		(15)						
Total, general support and civilization		37, 250. 18	37, 133. 37	917, 901. 60	906, 103. 84	911, 389. 66	28, 516. 04	20, 531. 90	\$31, 847. 55
Interest accounts (permanent):									
Interest on—									
Apache, Kiowa, and Comanche fund	No year.	5, 535. 60		4. 56				5, 540. 16	
Apache, Kiowa, and Comanche 4 per cent fund	No year.	17, 864. 58		9, 927. 15	10, 200. 42	10, 200. 42		17, 591. 31	
Blackfeet Reservation 4 per cent fund	No year.	2, 282. 14		101. 61	1, 005. 31	1, 004. 86		1, 378. 44	. 45
Clallam minors' 4 per cent fund	No year.	5, 543. 22		6, 767. 86	202. 45	202. 45		12, 108. 63	
Cherokee school fund	No year.	12. 30						12. 30	
Cheyennes and Arapahoes in Oklahoma fund	No year.	784. 96		154. 21	2. 47	2. 47		936. 70	
Cheyennes and Arapahoes in Oklahoma 3 per cent fund	No year.	10, 917. 37		1, 676. 25	10, 000. 00	8, 878. 57		2, 593. 62	1, 121. 43
Cheyenne River Reservation 3 per cent fund	No year.	5, 256. 57	12, 224. 42	33, 881. 75	20, 896. 76	29, 767. 42		18, 241. 56	3, 353. 76

Cheyenne River Reservation 3 per cent fund, act Jan. 28, 1913	No year.	8, 926. 35		1, 701. 07				10, 627. 42	
Chippewa and Christian Indian fund	No year.	1, 026. 80						1, 026. 80	
Chippewas in Minnesota fund	No year.	225, 579. 70	15, 812. 58	237, 412. 14	308, 195. 42	303, 906. 44		154, 796. 42	20, 101. 56
Choctaw 3 per cent fund	No year.	1. 03						1. 03	
Coeur d'Alene 3 per cent fund	No year.	931. 59	278. 30	886. 37	1, 294. 44	1, 050. 71		523. 52	522. 03
Creek general fund	No year.	852. 81		139. 96	82. 00	82. 00		1, 074. 77	
Crow consolidated 4 per cent fund	No year.	3, 828. 63	612. 33	2, 758. 43	6, 585. 64	7, 197. 97		1. 42	
Crow Creek 4 per cent fund	No year.	389. 67		164. 89	416. 84	416. 84		137. 72	
Devils Lake Sioux 3 per cent minors' fund	No year.	36. 99						36. 99	
Fort Belknap Reservation 4 per cent fund	No year.	170. 40		6. 28				176. 68	
Fort Berthold Reservation 3 per cent fund	No year.			292. 61				292. 61	
Fort Hall Irrigation 4 per cent fund	No year.	33, 285. 59	33. 88	18, 050. 16	14, 989. 21	14, 831. 82		36, 346. 54	191. 27
Fort Hall Reservation 4 per cent fund	No year.	1, 378. 51						1, 378. 51	
Fort Peck Reservation 4 per cent fund	No year.	. 84		14, 318. 01	4, 936. 46	3, 841. 04		9, 382. 39	1, 095. 42
Grande Ronde minors' fund	No year.	267. 19		106. 91	42. 75	42. 75		331. 35	
Iowa fund	No year.	1, 277. 62		56. 94				1, 334. 56	
Iowa minors' fund	No year.	1, 920. 22		85. 22	515. 93	515. 93		1, 489. 51	
Kansas consolidated fund	No year.	1, 738. 73		98. 62				1, 837. 35	
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.	4, 649. 10		249. 71				4, 898. 81	
Kickapoos in Oklahoma fund	No year.	2, 504. 37		90. 50	67. 97	67. 97		2, 526. 90	
Kiowa Agency hospital 4 per cent fund	No year.	246. 03		285. 21				531. 24	
Klamath fund	No year.	2, 300. 88		205. 46				2, 506. 34	
L'Anse and Vieux de Sert Chippewa fund	No year.	541. 00		17. 92				558. 92	
Menominee fund	No year.	190. 93	397. 52	2, 876. 72	1, 597. 48	975. 89		1, 470. 17	1, 019. 11
Menominee 4 per cent fund	No year.	39, 170. 38	4, 748. 04	51, 369. 75	38, 040. 42	40, 721. 98		52, 499. 71	2, 066. 48
Menominee log fund	No year.	10, 994. 13	1, 835. 17	71, 549. 86	75, 072. 50	69, 531. 74		7, 471. 49	7, 375. 93
Nez Perces of Idaho fund	No year.	9, 364. 67		109. 66				9, 474. 33	
Omaha fund	No year.	999. 71		26. 62	21. 47	21. 47		1, 004. 86	
Omaha minors' fund	No year.	427. 60		10. 88	104. 38	104. 38		334. 10	
Osage fund	No year.	65, 334. 67	266. 06	160, 416. 55	158, 675. 20	158, 604. 54		67, 076. 02	336. 72
Otoe and Missouri fund	No year.	940. 49			102. 09	102. 09		1, 042. 58	
Otoe and Missouri minors' fund	No year.	102. 09			102. 09	102. 09			
Pine Ridge Reservation 3 per cent fund	No year.	39, 313. 76		6, 242. 14				45, 555. 90	
Ponca fund	No year.	553. 51			12. 48	12. 48		541. 03	
Pottawatomie education fund	No year.	3, 118. 80	433. 13	1, 333. 94	1, 509. 45	1, 550. 64		2, 943. 29	391. 94
Pottawatomie general fund	No year.	615. 63	180. 36	1, 534. 41	666. 31	816. 67		1, 483. 73	30. 00
Pottawatomie mills fund	No year.	7, 008. 16		300. 69	368. 87	368. 87		6, 939. 98	
Pottawatomes of Kansas and Wisconsin, act Apr. 4, 1910	No year.	127. 09		10. 50				137. 59	

¹⁰ Appropriation transferred to "Payment to Wisconsin Band of Pottawatomes, Wisconsin and Michigan, 1928-29."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus and (Act June 20, 1874, 18 Stat 110)	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.									
Pottawatomic minors' fund	No year.	\$7, 720. 91		\$391. 02	\$2, 831. 80	\$2, 831. 80		\$5, 280. 13	
Puyallup 4 per cent school fund	No year.	27, 407. 51		2, 748. 94				30, 156. 45	
Quapaw 3 per cent minors' fund	No year.	35. 50		2. 28	37. 78	37. 78			
Red Lake Chippewas 3 per cent minors' fund	No year.	742. 22		29. 72				771. 94	
Red Lake Forest 4 per cent fund	No year.	5, 959. 80	\$354. 21	21, 467. 87	10, 706. 64	3, 870. 25		16, 721. 03	\$7, 190. 60
Rosebud Reservation 3 per cent fund, act May 30, 1910	No year.	44. 72		1, 573. 55	1, 500. 00	1, 500. 00		118. 27	
Rosebud Reservation 3 per cent fund, act Mar. 2, 1907	No year.	9, 127. 14			9, 012. 31	12. 31		114. 83	9, 000. 00
Rosebud Sioux 3 per cent minors' fund	No year.	10, 040. 52		544. 74	1, 562. 01	1, 562. 01		9, 023. 25	
Round Valley general fund	No year.	581. 15	80. 01	1, 049. 83	1, 422. 39	1, 098. 89		208. 59	403. 51
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.	131. 78		8, 606. 44	8, 634. 93	8, 634. 51		103. 29	. 42
Sac and Fox of the Mississippi in Iowa fund	No year.	103. 59	1. 01			1. 01		103. 59	
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.	9, 210. 46		2, 000. 00	21. 94	21. 94		11, 188. 52	
Sac and Fox of the Missouri fund	No year.	410. 27						410. 27	
Sac and Fox of the Missouri minors' fund	No year.	1, 358. 90		98. 40				1, 457. 30	
Santee Sioux fund	No year.	310. 19						310. 19	
Seminole general fund	No year.	104. 11						104. 11	
Seminole school fund	No year.	5, 590. 35	. 29	4, 902. 57	10, 022. 69	8, 071. 46		470. 23	1, 951. 52
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.	984. 40		47. 90	3. 77	3. 77		1, 028. 53	

Seneca Tonawanda Band fund.....	No year.	4, 643. 80		1, 225. 71	862. 24	862. 24	5, 007. 27	
Seneca and Shawnee fund.....	No year.	2, 485. 34		78. 26			2, 563. 60	
Shawnee fund.....	No year.	8. 09					8. 09	
Shawnee fund, Eastern.....	No year.	519. 45					519. 45	
Shoshone and Bannock fund.....	No year.	2, 491. 98		144. 86			2, 636. 84	
Siletz general fund.....	No year.	247. 30			40. 50	40. 50	206. 80	
Sioux fund—								
Cheyenne River.....	No year.	6, 765. 94	215. 17	4, 728. 85	2, 540. 90	2, 359. 71	8, 953. 89	396. 36
Crow Creek.....	No year.	1, 206. 20		2, 106. 24	3, 198. 55	3, 198. 55	113. 89	
Flandreau.....	No year.	509. 43		24. 44			533. 87	
Flandreaus minors'.....	No year.	29. 47					29. 47	
Lower Brulé.....	No year.	979. 51		518. 01	5. 81	5. 81	1, 491. 71	
Pine Ridge.....	No year.	14, 892. 84		11, 827. 64	6, 347. 70	5, 632. 20	20, 372. 78	715. 50
Ponca.....	No year.	2, 575. 75		22. 90			2, 598. 65	
Ponca minors'.....	No year.	234. 02		5. 72			239. 74	
Rosebud.....	No year.	11, 248. 22	204. 18	16, 232. 29	8, 502. 84	8, 409. 12	18, 977. 67	297. 90
Santee.....	No year.	11, 105. 03		49. 14			11, 154. 17	
Santee minors'.....	No year.	822. 78		6. 14			828. 92	
Standing Rock.....	No year.	15, 798. 14		8, 337. 89	11, 907. 90	11, 530. 92	12, 228. 13	376. 98
Tongue River.....	No year.	469. 67			454. 43	454. 43	15. 24	
Sisseton and Wahpeton fund.....	No year.	551. 95		207. 58			759. 53	
Sisseton and Wahpeton minors' fund.....	No year.	822. 06		19. 52			841. 58	
Standing Rock Reservation 3 per cent fund.....	No year.	6, 981. 36	345. 37	1, 175. 58	7, 405. 03	7, 548. 12	751. 91	202. 28
Standing Rock Reservation 3 per cent fund, act Feb. 14, 1913.....	No year.	3, 560. 93	1, 580. 29	2, 220. 25	4, 694. 06	5, 331. 64	1, 087. 12	942. 71
Tonkawa fund.....	No year.	15. 84					15. 84	
Tonkawa minors' fund.....	No year.	6. 65					6. 65	
Utah and White River Ute fund.....	No year.	21, 861. 43		924. 96			22, 786. 39	
Umatilla general fund.....	No year.	78. 21	27. 78	3, 078. 11	2, 588. 99	2, 044. 67	567. 33	572. 10
Umatilla school fund.....	No year.	93. 21	4. 19	387. 14	469. 57	405. 46	10. 78	68. 30
Ute 4 per cent fund.....	No year.	6, 405. 17					6, 405. 17	
Utes, Confederated Bands of, 4 per cent fund, Southern Ute.....	No year.	27, 366. 25		4, 119. 47	1, 200. 00	1, 200. 00	30, 285. 72	
Utes, Confederated Bands of, 4 per cent fund, Ute Mountain Ute.....	No year.	7, 731. 08	56. 33	9, 400. 98	12, 943. 67	12, 133. 46	4, 188. 39	866. 54
Utes, Confederated Bands of, 4 per cent fund, Uintah, etc.....	No year.	6, 027. 94	. 90	3, 097. 92	1, 627. 87	1, 626. 97	10, 753. 73	
Ute 5 per cent fund, Ute Mountain Ute.....	No year.	13, 492. 99	1, 681. 55	5, 683. 74	12, 438. 12	10, 686. 43	6, 738. 61	3, 433. 24
Ute 5 per cent fund, Southern Ute.....	No year.	7, 324. 82	13. 50	4, 036. 28	5, 029. 59	4, 658. 90	6, 331. 51	384. 19
Ute 5 per cent fund, Uintah, etc.....	No year.	3, 277. 15	61. 71	6, 382. 56	4, 955. 56	4, 300. 92	4, 704. 15	716. 35
Winnebago fund, Nebraska.....	No year.	8, 848. 92		449. 23	232. 87	232. 87	9, 065. 28	
Winnebago fund, Wisconsin.....	No year.	2, 613. 26		283. 69	850. 96	850. 96	2, 045. 99	
Yankton Sioux fund.....	No year.	3, 314. 64					3, 314. 64	
Total, interest accounts.....		798, 865. 80	41, 448. 28	755, 459. 88	786, 136. 31	762, 459. 99	768, 189. 37	65, 124. 60

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
INDIAN AFFAIRS—continued									
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.	243, 030. 85	\$3, 758. 68	\$1, 591. 19	\$134, 898. 26	\$138, 656. 94	109, 723. 78		
Blackfeet Reservation 4 per cent fund	No year.	2, 620. 75	70. 02		<i>482. 58</i>	<i>412. 56</i>	3, 103. 33		
Callam minors' 4 per cent fund	No year.	168, 301. 84			2, 889. 31	2, 889. 31	165, 412. 53		
Cheyennes and Arapahoes in Oklahoma fund	No year.	2, 125. 79	914. 56		<i>746. 54</i>	168. 02	2, 872. 33		
Cheyennes and Arapahoes in Oklahoma 3 per cent fund	No year.	59, 932. 03	398. 99		18, 437. 95	17, 372. 57	41, 494. 08	\$1, 464. 37	
Cheyenne River Reservation 3 per cent fund, act Jan. 28, 1913	No year.	56, 733. 87		176. 40			56, 910. 27		
Cheyenne River Reservation 3 per cent fund	No year.	1, 145, 601. 87	342, 939. 93	24, 412. 10	116, 777. 20	425, 246. 95	1, 053, 236. 77	¹⁶ 34, 470. 18	
Chippewas in Minnesota fund	No year.	4, 758, 921. 55	34, 625. 36	14, 321. 02	548, 254. 52	529, 893. 38	4, 224, 988. 05	52, 986. 50	
Cocur d'Alene 3 per cent fund	No year.	34, 705. 19	2, 305. 97	310. 52	16, 218. 51	16, 382. 14	18, 797. 20	2, 142. 34	
Creek general fund	No year.	1, 239. 84	1, 030. 77		<i>1, 039. 02</i>	<i>8. 25</i>	2, 278. 86		
Crow consolidated 4 per cent fund	No year.	65, 077. 58	6, 531. 96	6, 437. 96	19, 195. 78	25, 101. 14	52, 319. 76	626. 60	
Crow Creek 4 per cent fund	No year.	4, 320. 71			1, 016. 41	1, 016. 41	3, 304. 30		
Fort Belknap Reservation 4 per cent fund	No year.	157. 13					157. 13		
Fort Berthold Reservation 3 per cent fund	No year.	8, 417. 49		11, 611. 96	4, 654. 55	4, 654. 55	15, 374. 90		
Fort Hall Reservation 4 per cent fund	No year.	1, 117. 29					1, 117. 29		
Fort Hall Irrigation 4 per cent fund	No year.	602, 049. 46			401, 370. 26	401, 370. 26	200, 679. 20		
Fort Peck Reservation 4 per cent fund	No year.	334, 481. 25	1, 450. 00	195, 095. 66	242, 317. 26	242, 067. 26	287, 259. 65	1, 700. 00	
Grande Ronde minors' fund	No year.	2, 056. 10			265. 32	265. 32	1, 790. 78		
Iowa fund	No year.	1, 138. 66					1, 138. 66		
Iowa minors' fund	No year.	1, 704. 29			511. 20	511. 20	1, 193. 09		
Jemez Pueblo 4 per cent fund	No year.			500. 00			500. 00		
Kansas consolidated fund	No year.	1, 972. 48					1, 972. 48		
Kickapoo minors' fund	No year.	4, 779. 52					4, 779. 52		
Kickapoos in Oklahoma fund	No year.	1, 810. 11			52. 91	52. 91	1, 757. 20		
Kiowa Agency hospital 4 per cent fund	No year.	8, 036. 49		1, 239. 12			9, 275. 61		

Klamath fund.....	No year.	4, 109. 16						4, 109. 16	
L'Anse and Vieux de Ser									
Chippewa fund.....	No year.	358. 20						358. 20	
Menominee fund.....	No year.	57, 567. 45			806. 56	806. 56		56, 760. 89	
Menominee 4 per cent fund.....	No year.	1, 293, 302. 87	36, 722. 46	651, 244. 14	926, 999. 73	924, 935. 27		1, 017, 547. 28	38, 786. 92
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			80. 51	80. 51		451. 89	
Omaha minors' fund.....	No year.	217. 67			81. 63	81. 63		136. 04	
Osage fund.....	No year.	3, 219, 791. 55		45, 211. 52	90, 297. 70	90, 297. 70		3, 174, 705. 37	
Otoe and Missouriia									
minors' fund.....	No year.	. 04					\$0. 04		
Pine Ridge Reservation									
3 per cent fund.....	No year.	209, 601. 49		7, 472. 91				217, 074. 40	
Pottawatomie education									
fund.....	No year.	26, 677. 99			1, 346. 26	1, 346. 26		25, 331. 73	
Pottawatomie general									
fund.....	No year.	30, 687. 79			1, 548. 72	1, 548. 72		29, 139. 07	
Pottawatomie mills fund.....	No year.	6, 013. 76			303. 35	303. 35		5, 710. 41	
Pottawatomie minors'									
fund.....	No year.	7, 843. 12			2, 788. 64	2, 788. 64		5, 054. 48	
Pottawatomes 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		¹⁷ 25, 000. 00				43, 723. 48	
Puyallup Indian Ceme-									
tery, Tacoma, Wash.,									
4 per cent fund.....	No year.			¹⁸ 25, 000. 00				25, 000. 00	
Quapaw 3 per cent minors'									
fund.....	No year.	64. 54			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.	639, 817. 93	379, 194. 41	11, 246. 87	93, 398. 59	280, 164. 50		744, 463. 39	¹⁶ 5, 631. 32
Rosebud Reservation 3									
per cent fund, act Mar.									
2, 1907.....	No year.	229. 89			229. 89				229. 89
Rosebud Reservation 3									
per cent fund, act May									
30, 1910.....	No year.	54, 045. 17	32. 39	1, 843. 80	50, 839. 67	7, 058. 86		5, 049. 30	43, 813. 20
Rosebud Sioux 3 per cent									
minors' fund.....	No year.	18, 241. 77			2, 612. 80	2, 612. 80		15, 628. 97	
Round Valley general									
fund.....	No year.	20, 985. 16	422. 59	50. 45	303. 34	119. 25		21, 338. 95	
Sac and Fox of the Mis-									
issippi fund, Okla-									
homa, acts Mar. 3,									
1909, and Apr. 4, 1910.....	No year.	40, 000. 00						40, 000. 00	
Sac and Fox of the Mis-									
issippi fund, Iowa,									
acts Mar. 3, 1909, and									
Apr. 4, 1910.....	No year.	173, 266. 12			6, 013. 60	6, 013. 60		167, 252. 52	
Sac and Fox of the Mis-									
souri minors' fund.....	No year.	1, 968. 18						1, 968. 18	
Seminole school fund.....	No year.	98, 707. 53	1, 052. 47		18, 756. 88	19, 601. 67		79, 950. 65	207. 68
Seneca fund.....	No year.	6. 55						6. 55	
Seneca Tonawanda Band									
fund.....	No year.	24, 458. 09			673. 56	673. 56		23, 784. 53	
Senecas of New York									
fund.....	No year.	957. 94			43. 54	43. 54		914. 40	
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	

¹⁶ Exclusive of funds in depositories other than the Treasury of the United States.

¹⁷ Transferred to "Puyallup Indian Cemetery, Tacoma, Washington, 4 per cent fund."

¹⁸ See note 17.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 16 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		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.									
Sioux fund—									
Cheyenne River	No year.	\$94,388.26			\$509.36	\$509.36		\$93,878.90	
Crow Creek	No year.	41,952.92			1,561.87	1,561.87		40,391.05	
Flandreau	No year.	488.64						488.64	
Lower Brule	No year.	10,281.56			146.16	146.16		10,135.40	
Pine Ridge	No year.	236,967.34			14,401.78	14,401.78		222,565.56	
Ponca	No year.	458.00						458.00	
Ponca minors	No year.	114.50						114.50	
Rosebud	No year.	321,336.25	\$6,964.76		535.98	7,500.74		320,800.27	
Santee	No year.	982.80						982.80	
Santee minors	No year.	122.87						122.87	
Standing Rock	No year.	166,417.94			5,853.36	5,853.36		160,564.58	
Sisseton and Wahpeton fund	No year.	4,151.42						4,151.42	
Sisseton and Wahpeton minors' fund	No year.	358.76						358.76	
Standing Rock Reservation 3 per cent fund	No year.	43,727.44	1,897.96	\$12,548.10	35,449.35	36,669.12		20,826.19	\$678.19
Standing Rock Reservation 3 per cent fund, act Feb. 14, 1913	No year.	86,460.59	484.28	4,785.56	34,996.19	31,331.69		56,249.96	4,148.78
Tesuque Pueblo 4 per cent fund	No year.			29,301.20	1,800.00	1,112.32		27,501.20	687.68
Utah and White River Ute fund	No year.	18,499.01						18,499.01	
Umatilla general fund	No year.	62,241.89		153.58	10,242.22	10,041.06		52,153.25	201.16
Umatilla school fund	No year.	7,707.90			528.40	528.40		7,179.50	
Ute 5 per cent fund, Southern Ute	No year.	80,725.61						80,725.61	
Ute 5 per cent fund, Utah, etc	No year.	127,272.62			3,733.26	3,733.26		123,539.36	
Ute 5 per cent fund, Ute Mountain Ute	No year.	113,674.92						113,674.92	
Utes, Confederate Bands of, 4 per cent fund, Southern Ute	No year.	110,243.36	17.66	15,581.17	29,458.28	27,286.16		96,366.25	2,180.78
Utes, Confederate Bands of, 4 per cent fund, Utah, etc	No year.	105,791.88	31.34	49,792.06	18,948.67	17,638.16		136,635.27	1,341.85
Utes, Confederate Bands of, 4 per cent fund, Ute Mountain Ute	No year.	253,295.96	2,409.70	18,121.60	55,294.68	49,486.51		216,122.88	8,217.87
Winnebago fund, Nebraska	No year.	8,901.48			317.91	317.91		8,583.57	
Winnebago fund, Wisconsin	No year.	5,472.48			1,559.31	1,559.31		3,913.17	

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, 235. 63			241. 44	241. 44			16, 994. 19
Miamies of Kansas.....	No year.	77. 04							77. 04
Omahas, interest on deferred payments for lands.....	No year.	134. 87			15. 24	15. 24			119. 63
Ottawas.....	No year.	112. 38							112. 38
Shawnees.....	No year.	292. 50							292. 50
Winnebagos.....	No year.	71. 41	312. 62		279. 26	33. 36			350. 67
Winnebagos in Nebraska, allotted lands.....	No year.	301. 36							301. 36
Proceeds of—									
Blackfeet Reservation, Mont., act of Mar. 1, 1907.....	No year.	1, 837. 89		3, 804. 15	56. 25	56. 25	\$1. 35		5, 584. 44
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, 388. 17			210. 62	210. 62			6, 598. 79
Coeur d'Alene Reservation, Idaho.....	No year.	10, 870. 67							10, 870. 67
Colville Reservation, Wash.....	No year.	32. 78							32. 78
Colville Reservation, Wash., act Mar. 22, 1906.....	No year.	26, 070. 75	328. 46	7, 224. 66	7, 651. 39	7, 929. 70			25, 644. 02 50. 15
Devils Lake Reservation, N. Dak.....	No year.	1, 505. 39		260. 25					1, 765. 64
Flathead Reservation, Mont.....	No year.	24, 564. 83		2, 611. 55					27, 176. 38
Flathead Reservation, Mont., act of May 18, 1916.....	No year.	300. 00							300. 00
Irrigable lands, Yuma Reservation, California.....	No year.	13, 012. 80		523. 50					13, 536. 30
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.	519, 455. 64	20, 087. 34	237, 069. 98	93, 136. 98	92, 299. 90			663, 388. 64 20, 924. 42
Lands and buildings, Chippewas in Minnesota, act Feb. 14, 1920.....	No year.	12, 727. 00							12, 727. 00
Lands and buildings, Rosebud Sioux Indians, South Dakota, act Feb. 14, 1920.....	No year.	2, 577. 97			2, 577. 97				2, 577. 97
Lower Brule Reservation, S. Dak.....	No year.	4, 803. 19							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.	1, 517, 391. 64	6, 806. 29	11, 953, 973. 40	13, 039, 059. 39	13, 083, 932. 45			432, 305. 65 11, 933. 23

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	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.									
Oil and gas, South Half of Red River, Kiowa, Comanche, and Apache Indians, Oklahoma	No year.	\$1, 100, 734. 49	\$51. 65	\$111, 563. 06	\$184, 846. 68	\$184, 898. 33		\$1, 027, 450. 87	
Omaha Reservation, Nebr.	No year.	192. 28						192. 28	
Pawnee Reservation, Okla.	No year.	110. 55						110. 55	
Plute Indian lands, Pyramid Lake Reservation, Nev.	No year.	17, 545. 82		3, 333. 77	1, 400. 00	1, 400. 00		19, 479. 59	
Quinalt Reservation, Wash.	No year.	581. 12						581. 12	
Red Lake Reservation, Minn.	No year.	540. 60					\$227. 68	312. 92	
Rosebud Reservation, S. Dak.	No year.	5, 622. 17		112. 00	4, 972. 35	27. 65		761. 82	\$5, 000. 00
Rosebud Reservation, S. Dak., act of Mar. 2, 1907	No year.	1, 306. 51		423. 27	155. 48	155. 48		1, 885. 26	
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	
Sioux Reservations, North and South Dakota	No year.	305, 589. 64						305, 589. 64	
Southern Ute Reservation, Wash.	No year.	162, 427. 76		568. 40				162, 996. 16	
Spokane Reservation, Wash.	No year.	3, 126. 43						3, 126. 43	
Surplus Pottawatomie lands, Kansas	No year.	12, 934. 78			720. 80	720. 80		12, 213. 98	
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, Jicarilla Reservation, N. Mex., act Mar. 4, 1907	No year.	141, 105. 13	5, 923. 25	10, 855. 47	64, 551. 98	56, 046. 80		87, 408. 62	14, 428. 43
Town lots, White Earth Reservation, Minn.	No year.	9, 610. 99						9, 610. 99	
Town sites, Colorado River Reservation, Ariz.	No year.	72, 710. 75		228. 76				72, 939. 51	
Town sites, Crow Reservation, Mont., act June 4, 1920	No year.	538. 75		470. 00	888. 75	888. 75		120. 00	
Town sites, Fort Belknap Reservation, Mont.	No year.	1, 315. 10		413. 31				1, 728. 41	

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.	5,683.88						5,683.88	
Tribal leases, etc., Seneca Nation of New York	No year.	14,827.51		18,864.57	14,400.91	14,400.91		19,291.17	
Utah and White River Ute lands	No year.	35,628.51		2,079.48	8,400.00	8,181.81		29,307.99	218.19
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.	6,361.16			1,989.04	1,989.04		4,372.12	
Wind River Reservation, Wyo.	No year.	3,329.97		963.81	50.00	50.00		4,243.78	
Wind River Reservation, Wyo., oil and gas leases	No year.	278,242.99		15,477.37	50,000.00	49,250.00		243,720.36	750.00
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.	8,366.92		1,490.98	7,996.02	7,909.50		1,861.88	86.52
Choctaw	No year.	65,903.36		99.29	60,746.58	55,358.31	1,490.98	3,765.09	5,388.27
Creek	No year.	274.71			203.30	203.30		478.01	
Seminole	No year.	827.76						827.76	
Indian moneys, proceeds of labor	No year.	3,778,791.28	232,678.59	2,935,914.70	2,674,593.72	2,755,870.28	10,966.00	4,029,146.26	151,402.03
Compromise settlement suit of United States v. Yabe Gaino et al., Creek Nation	No year.	5,812.04						5,812.04	
Compromise settlements, United States v. sundry persons, Creek Trust Fund	No year.	379.87			333.98	333.98		45.89	
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		25,106,670.15	1,089,444.46	16,411,374.62	18,947,494.54	19,624,655.48	12,687.94	22,557,862.29	412,283.52
Fulfilling treaty stipulations with and support of Indian tribes:									
Fulfilling treaties with—									
Chippewas, Pillager, and Lake Winnebagoishish 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.	21,040.00		10,520.00				31,560.00	
Columbias and Colvilles	No year.	2,850.19						2,850.19	
Creeks	No year.	551.45						551.45	
Crows, Montana	1928			6,380.00	6,380.00	6,380.00			
	1927	148.00	79.18		79.18			227.18	
	1926	21.36					21.36		
					6,300.82	6,380.00			

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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.									
Fort Hall Indians	No year.	\$1, 201. 58					\$1, 201. 58		
Indians of Blackfeet Agency, Montana	No year.	55. 22					55. 22		
Indians of Fort Berthold Agency	No year.	4, 093. 36	\$32. 00	\$2, 980. 00	\$2, 832. 33		1, 113. 36	\$179. 67	
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	1928		\$50, 000. 00	48, 994. 68	45, 460. 59		1, 005. 32	3, 534. 09	
	1926-27	3, 021. 63	2, 074. 82	2, 377. 22	4, 452. 04		644. 41		
	1925-26	2, 302. 57		752. 00	752. 00	\$3, 054. 57			
	Certified claims.			6. 66	6. 66				
				50, 626. 56	49, 167. 29				
Omahas	No year.	702. 41		8. 11	8. 11		694. 30		
Ottawas and Chippewas of Michigan	No year.	196. 61		1. 73	1. 73		194. 88		
Pawnees, Oklahoma	No year.	829. 17	30, 000. 00	30, 000. 00	30, 000. 00		829. 17		
Pottawatomies, Kansas	No year.	980. 54					980. 54		
Pottawatomie Nation, award of Jan. 28, 1869	No year.	2, 934. 35					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.	6, 892. 32	10, 000. 00	10, 000. 00	10, 000. 00		6, 892. 32		
Senecas of New York	No year.	2, 400. 42	6, 000. 00	5, 510. 62	5, 510. 62		2, 889. 80		
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. 96	590. 29	4, 500. 00	4, 959. 70		1, 402. 55		
Spokanes, Washington	No year.	236. 13					236. 13		
Winnebagoes	No year.	3, 853. 77		84. 21	84. 21		3, 769. 56		

Support of— Bannocks, Idaho: Em- ployees-----	1928			6,660.00	6,660.00	6,660.00			
	1927	66.60			45.90				112.50
	1926	167.33	45.90				167.33		
					6,614.10	6,660.00			
Chippewas of the Missis- sippi, Minnesota-----	1928			4,000.00	4,000.00	3,940.03			59.97
	1927	51.19	174.52		174.52			225.71	
	1926	994.57					994.57		
					3,825.48	3,940.03			
Coeur d'Alenes, Idaho----	1928			4,360.00	2,800.00	2,611.16		1,560.00	188.84
	1927	634.55	244.56		468.28	223.72		1,102.83	
	1926	1,151.21					1,151.21		
					2,331.72	2,387.44			
Confederated bands of Utes, Utah: Employees, etc-----	1928			31,280.00	30,575.00	29,846.01		705.00	728.99
	1927	1,915.00	1,140.87		1,140.87			3,055.87	
	1926	3,845.28					3,845.28		
					29,434.13	29,846.01			
Confederated bands of Utes, Utah: Substist- ence-----	1928			23,760.00	23,160.00	15,755.58		600.00	7,404.42
	1927	1,635.79	3,866.73		4,441.39	574.66		6,077.18	
	1926	2,601.68					2,601.68		
					18,718.61	15,180.92			
Education Sioux Nation, South Dakota ¹⁹ -----	No year.	50.29						50.29	
	1928			250,000.00	248,493.25	235,007.41		1,506.75	13,485.84
	1927	6,740.19	4,569.28		209.08	4,360.20		6,949.27	
	1926	14,829.67			10.48	10.48	14,819.19		
Certified claims.				19.20	19.20	19.20			
					248,313.85	239,397.29			
Northern Cheyennes and Arapahoes, Montana----	1928			80,000.00	77,146.31	72,057.77		2,853.69	5,088.54
	1927	1,086.51	7,568.83		2,055.74	5,513.09		3,142.25	
	1926	3,613.86			3.05	3.05	3,610.81		
	1925				7.05	7.05	7.05		
	1924				6.11	6.11	6.11		
Certified claims.				18.50	18.50	18.50			
					75,098.96	77,579.25			
Pawnees, Oklahoma: Em- ployees, etc-----	1928			8,500.00	8,500.00	8,500.00			
	1927	656.54	43.02		2,027.50	1,984.48		2,684.04	
	1926	1,131.59					1,131.59		
					6,472.50	6,515.52			

RECEIPTS AND EXPENDITURES, 1928

¹⁹ Heretofore stated under "Miscellaneous Expenses of Indian Service" chapter.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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.									
Pawnee, Oklahoma: Iron, steel, etc.....	1928		\$500. 00	\$500. 00	\$430. 73			\$69. 27	
	1927	\$5. 00					\$5. 00		
	1926	197. 00				\$197. 00			
				500. 00	430. 73				
Pawnees, Oklahoma: Schools.....	1928		11, 000. 00	11, 000. 00	10, 373. 18			626. 82	
	1927	110. 00	\$1, 028. 71	57. 82	970. 89		167. 82		
	1926	283. 84		77. 75	77. 75	361. 59			
				10, 864. 43	11, 266. 32				
Quapaws, Oklahoma: Education.....	1928		1, 000. 00	1, 000. 00	563. 10			436. 90	
	1926	281. 00				281. 00			
				1, 000. 00	563. 10				
Quapaws, Oklahoma: Employees, etc.....	1928		1, 040. 00	1, 040. 00	774. 50			265. 50	
	1927	140. 00	135. 62	135. 62			275. 62		
	1926	247. 05				247. 05			
				904. 38	774. 50				
Shoshone, Wyoming: Employees, etc.....	1928		7, 240. 00	7, 240. 00	6, 740. 37			499. 63	
	1927	300. 00	994. 46	902. 03	92. 43		1, 202. 03		
	1926	488. 25				488. 25			
				6, 337. 97	6, 832. 80				
Sioux of different tribes, South Dakota: Employees, etc.....	1928		150, 426. 00	147, 550. 00	144, 838. 92		2, 876. 00	2, 711. 08	
	1927	7, 557. 29	2, 425. 52	1, 736. 21	689. 31		9, 293. 50		
	1926	17, 409. 18				17, 409. 18			
				145, 813. 79	145, 528. 23				
Sioux of different tribes, South Dakota: Subsistence and civilization.....	1928		214, 574. 00	211, 619. 81	195, 165. 72		2, 954. 19	16, 454. 09	
	1927	3, 293. 03	5, 514. 50	1, 630. 20	3, 834. 30		4, 973. 23		
	1926	19, 638. 41		89. 62	89. 62	19, 728. 03			
Certified claims.			6. 00	6. 00	6. 00				
				209, 855. 99	198, 916. 40				

Spokanes, Washington	1928			1,320.00	1,300.00	1,238.35		20.00	61.65
	1927	77.80	251.20		251.20			329.00	
	1926	396.00					396.00		
Total, fulfilling treaty stipulations with, and support of, Indian tribes					1,048.80	1,238.35			
		171,936.51	30,780.01	913,110.36	877,016.17	856,000.88	70,518.85	137,511.85	51,795.30
Miscellaneous expenses of Indian Service:									
Expenses in probate matters—									
Determining heirs of deceased Indian allottees.	1928	.		64,000.00	62,539.62	59,222.41		1,460.38	3,317.21
	1927	7,092.02	1,341.00		592.57	808.43		7,624.59	
	1926	14,717.68			22.00	22.00	14,695.68		
	1925			8.25	.65	.65	8.90		
	1924				57.30	57.30	57.30		
					61,971.10	59,994.89			
Probate attorneys, Five Civilized Tribes, Oklahoma	1928			37,000.00	36,496.00	34,687.02		504.00	1,808.98
	1927	3,000.00	670.18		251.15	419.03		3,251.15	
	1926	712.88			6.33	6.33	719.21		
					36,238.52	35,099.72			
Indian lands—									
Advertising sale of Indian lands (reimbursable)	1928			500.00	455.42	361.79		44.58	93.63
	1927	115.61	202.42		159.04	43.38		274.65	
	1926	2.66					2.66		
					296.38	405.17			
Compensation to Indians of Jemez and Tesuque Pueblos, New Mexico, for loss of lands and water rights	1928-29			29,801.20	29,801.20	29,801.20			
Counsel for Pueblo Indians of New Mexico	1928			3,300.00	3,291.25	3,291.25		8.75	
Disposition of affairs of Eastern Band of Cherokees in North Carolina	1928			7,000.00	6,043.22	5,642.12		956.78	401.10
	1927	2,737.17	1,711.24		1,711.24			4,448.41	
	1926	8,033.88					8,033.88		
					4,331.98	5,642.12			
Enrollment, allotment, etc., Fort Belknap Reservation, Mont. (reimbursable)	No year.	3,798.45						3,798.45	
Enrollment, allotments, etc., Northern Cheyenne Reservation, Mont.	1927	4,770.00	10,498.93		126.29	10,625.22		4,643.71	
Enrollment and allotment, Lac du Flambeau Band of Chippewas, Wisconsin	No year.	960.30						960.30	

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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.									
Indian lands—Continued.									
Equalizing allotments, Chickasaw Freedmen, Five Civilized Tribes	No year.		\$1,393.40		\$1,393.40	\$1,393.40			
Lands and improvements for Choctaws in Mississippi	1928		\$3,500.00		2,950.00		\$550.00		
	1927	\$3,500.00			3,447.00		53.00		
	1926	200.00				200.00			
					6,397.00				
Land and improvements, Indian colony, Winnemucca, Nev.	1928-29		2,500.00				2,500.00		
Lands and water rights for Navajoes, Arizona and New Mexico	No year.	3,369.82				3,369.82			
Land, etc., for Alabama and Coushatta Indians, Texas, (reimbursable)	1928-29		40,000.00				40,000.00		
Land for Reno Indian colony, Nevada	1927	140.00					140.00		
Land for Paiute Indians, Utah	1926	1,275.00				1,275.00			
Land for Santa Ysabel Reservation, Calif.	1927	25,000.00			25,000.00	25,000.00			
Land for Temoak Indians, Ruby Valley, Nev.	1926-1929	25,000.00	20 25,000.00 21 25,000.00		250.00		24,750.00	\$250.00	
	1926				250.00				
Purchase of allotments for Wisconsin Band of Pottawatomies, Wisconsin and Michigan (reimbursable)	No year.	4,347.23	(22)			4,347.23			
Purchase of lands for landless Indians in California ²³	No year.	198.72				198.72			
	1928		7,000.00				7,000.00		
	1927	6,000.00					6,000.00		
	1926	500.00				500.00			
Survey, classification, and allotment of lands, Wind River Reservation, Wyo.	1928-29		50,000.00				50,000.00		

Surveys, allotments, etc., Northern Cheyenne Reservation, Mont	1928-29			52,000.00	41,750.00	38,162.33		10,250.00	3,587.67
Surveying and allotting Indian reservations (reimbursable)	No year.	25.00	135.00		25.00	160.00			
	1928			40,000.00	36,208.80	34,893.59		3,791.20	1,315.21
	1927	1,165.46	3,756.04		1,237.51	2,518.53		2,402.97	
	1926	9,733.46					9,733.58		
	1925-26	9,374.60					9,374.60		
					34,996.17	37,572.00			
Reclaiming lands, Lummi Reservation, Wash. (reimbursable)	1927-1929			²⁴ 37,014.33	20,000.00	305.65		17,014.33	19,694.35
	1927	4,460.41	35,899.78	²⁵ 37,014.33	32,553.92	3,345.86			
					12,553.92	3,651.51			
Industrial assistance and advancement—									
Damages to crops, etc., Isleta Pueblo, N. Mex.	1928-29			161.00				161.00	
Expenses, sale of timber (reimbursable) ²⁶	1928			200,000.00	199,181.58	192,264.32		818.42	6,917.26
	1927	1,304.70	3,060.31		1,417.18	1,643.13		2,721.88	
					197,764.40	193,907.45			
Fence, Papago Reservation, Ariz.	1928-29			15,000.00				15,000.00	
Industry among Indians (reimbursable)	No year.	20.96			4,134.94	4,134.94	4,155.90		
Industry among Indians	1928			175,000.00	167,425.12	135,935.86		7,574.88	31,489.26
	1927	6,797.33	42,342.38		7,469.42	34,872.96		14,266.75	
	1926	31,864.34			131.89	131.89	31,732.45		
	1925				2,970.94	2,970.94	2,970.94		
	1917-18				500.00	500.00	500.00		
Certified claims.				623.50	623.50	623.50			
					157,240.15	168,093.27			
Industrial work and care of timber ²⁶	1928			315,000.00	309,146.15	299,105.67		5,853.85	10,040.48
	1927	12,420.74	28,199.31		4,770.60	23,428.71		17,191.34	
	1926	31,306.36			520.09	520.09	30,786.27		
	1925				1.00	1.00	1.00		
Certified claims.				112.71	112.71	112.71			
					305,007.35	323,166.18			
Purchase of implements, etc., for Indians of Fort Belknap Reservation, Mont. (reimbursable)	No year.	111.87			79.04	79.04	190.91		

²⁰ Transferred from 1926 account.

²¹ See note 20.

²² Appropriation of \$4,347.23 transferred to "Payment to Wisconsin Band of Pottawatomies, Wisconsin and Michigan, 1928-29."

²³ See special fund account, p. 172.

²⁴ Transferred from 1927 account.

²⁵ See note 24.

²⁶ Account heretofore stated under "Salaries and general expenses" chapter.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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.									
Industrial assistance and advancement—Continued.									
Suppressing contagious diseases among livestock of Indians	1928-29		\$20,000.00	\$14,500.00	\$11,137.49		\$5,500.00	\$3,362.51	
	1927-28	\$5,000.00		3,432.75	11,248.75		1,567.25	184.13	
	1927			36.29	36.00		36.29		
	1926	835.85		135.00	135.00	\$700.85			
				18,031.46	22,485.24				
Development of water supply—									
Maintenance and operation, water works, Papago Indian villages, Arizona	1928		18,000.00	17,417.63	15,304.96		582.37	2,112.67	
	1927	295.69		274.82	2,076.50		570.51		
	1926	2,405.24		142.38	142.38	2,262.86			
				17,285.19	17,523.84				
Water supply, Dressler-ville Indian colony, Nevada	1927	55.00	2,495.59	5.01	2,490.58		60.01		
Water supply for stock and increasing grazing range on unallotted Indian lands (reimbursable)	1928		5,000.00	4,500.00	3,699.00		500.00	801.00	
	1927	5,000.00		99.00	99.00	3,464.82	5,000.00		
	1926	3,365.82		16.00	16.00				
Certified claims.			16.00	16.00	16.00				
				4,417.00	3,616.00				
Water supply, Navaho and Hopi Indians, Arizona (reimbursable)	1928		43,000.00	42,709.94	42,658.37		290.06	51.57	
	1927	400.00		43.96	2.50		443.96		
	1926	1,343.49				1,343.49			
				42,665.98	42,655.87				
Water supply, Pueblo Indians, New Mexico	1928		3,500.00	3,490.00	3,479.73		10.00	10.27	
	1927	25.00		10.34			35.34		
	1926	238.25				238.25			
				3,479.66	3,479.73				

Water system and employees cottages, Consolidated Ute Agency, Colo. 1928-29			41,000.00				41,000.00	
Irrigation and drainage—Coolidge Dam across canyon of Gila River near San Carlos, Ariz. (reimbursable)-----	1928-29		3,450,000.00	2,945,574.90	2,005,593.97		504,425.10	939,980.93
	1928		750,000.00	668,825.50	668,825.50		81,174.50	
	1927-28		²⁷ 454,481.48	413,236.88	413,236.88		41,244.60	
	1927	195,317.00	280,749.40	²⁸ 423,868.68	228,551.68			
	1925-1927	19,607.96	1,402.37	²⁹ 19,686.10	78.14			
	1925-26	9,926.70		³⁰ 10,926.70	1,000.00			
				3,798,007.46	3,140,178.30			
Diversion dam, Gila River Reservation, Ariz. (reimbursable)-----	1924-25			3,433.06	3,433.06	3,433.06		
Certified claims.			3,524.72	3,524.72	3,524.72			
				91.66	91.66			
Diversion Dam, Gila River, above Florence, Ariz. (reimbursable)-----			201.00	201.00	201.00			
Certified claims.								
Diversion dam and distribution and drainage system, Yakima Reservation, Wash. (reimbursable)-----	No year.			428.60	428.60		428.60	
	1926	1,387.72		314.31	314.31	1,073.41		
				114.29	114.29			
Drainage assessments, Absentee Shawnee allottees, Oklahoma (reimbursable)-----	1927		203.17	203.17			203.17	
Drainage assessments Paiute Indian lands, Newlands project, Nevada (reimbursable)-----	1928		2,500.00	2,500.00	2,500.00			
Improvement, maintenance, and operation, irrigation system, Colorado River Reservation, Ariz. (reimbursable)-----	1928		10,000.00	10,000.00	10,000.00			
Improvement, maintenance, and operation, irrigation systems, Blackfeet Reservation, Mont. (reimbursable)-----	1928-29		45,000.00	19,000.00	16,617.58		26,000.00	2,382.42
	1928		15,000.00	14,462.97	14,387.32		537.03	75.65
	1927	120.28	161.78	10.81	150.97		131.09	
				33,452.16	31,155.87			

²⁷ Includes \$423,868.68 transferred from 1927 account; \$29,612.80 from 1925-1927 account, and \$1,000 from 1925-26 account.

²⁸ Transferred to 1927-28 account.

²⁹ Includes \$9,926.70 transferred from 1925-26 account and excludes \$29,612.80 transferred to 1927-28 account.

³⁰ Of this amount \$9,926.70 was transferred to 1925-1927 account and \$1,000 to 1927-28 account.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		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 and drainage—Con. Improvement, maintenance, and operation, Fort Hall irrigation system, Idaho	1928			\$28,000.00	\$26,574.50	\$26,202.88		\$1,425.50	\$371.62
	1927	\$951.80	\$109.78		454.18	563.96		497.62	
					27,028.68	26,766.84			
Improvement, maintenance, and operation, Hogback irrigation project, Navajo Reservation, N. Mex. (reimbursable)	1928-29			1,200.00	1,200.00	806.00			394.00
	1928			6,000.00	5,996.86	5,948.26		3.14	48.60
	1927	60.00						60.00	
	1926	24.34					\$24.34		
					7,196.86	6,754.26			
Improvement, maintenance, and operation, irrigation system, Laguna Pueblo, N. Mex. (reimbursable)	1928			3,000.00	2,959.06	2,957.38		40.94	1.68
	1927	40.00	1,608.11		1,419.11	189.00		1,459.11	
					1,539.95	3,146.38			
Investigation, reservoir site, Walker River, Nev.	1927	1.81	438.98		96.35	342.63		98.16	
Irrigation, Colorado River Reservation, Ariz. (reimbursable)	1927	300.00	471.15		163.96	307.19		463.96	
	1926	6,163.59					6,163.59		
					163.96	307.19			
Irrigation, Indian lands, Yuma reclamation project, California and Arizona (reimbursable)	1928			10,000.00	10,000.00	10,000.00			
Irrigation, Indian reservations (reimbursable)	1928			150,000.00	140,980.09	127,334.93		9,019.91	13,645.16
	1927	3,564.63	11,033.10		5,687.09	5,346.01		9,251.72	
	1926	26,979.90	1.50		75.24	76.74		26,904.66	
					135,368.24	132,757.68			

Irrigation project, Gila River Reservation, Ariz. (reimbursable)-----	1928			150,000.00	143,967.50	137,045.59		6,032.50	6,921.91
	1927-28			³¹ 15,914.14	15,861.67	15,861.67		52.47	
	1927	10,091.96	10,998.72	³² 15,914.14	5,822.18	5,176.54			
	1926	7,293.83			1,799.63	1,799.63	5,494.20		
	1925				1,660.00	1,660.00	1,660.00		
Certified claims.				57.00	57.00	57.00			
					154,203.62	158,280.43			
Irrigation project, San Juan Pueblo, N. Mex.	1926	1,072.04					1,072.04		
Irrigation systems, Black-foot Reservation, Mont. (reimbursable)-----	1925				200.60	200.60	200.60		
Irrigation systems, Flat-head Reservation, Mont. (reimbursable)-----	No year.	874.35			870.05	109.02		4.30	761.03
	1927-28	379,985.04		³³ 175,621.04	211.77	211.77		555,394.31	
	1927	165,355.32	445.39	³⁴ 165,427.27	71.95	373.44			
	1926-27	9,824.12	1,044.38	³⁴ 10,193.77	369.65	674.73			
	1926	422.73			417.05	417.05	5.68		
					1,057.27	1,786.01			
Irrigation system, Fort Hall Reservation, and ceded lands, Idaho	1924-1927	1,167.96	14,727.41		432.82	15,160.23		735.14	
	1926	1,457.13			59.29	59.29	1,516.42		
					373.53	15,100.94			
Irrigation systems, Fort Peck Reservation, Mont. (reimbursable)-----	1916-17				56.28	56.28	56.28		
Irrigation system, Laguna, Pueblo, N. Mex. (reimbursable)	1926	888.41					888.41		
Irrigation system, Pima Indian lands, Arizona (reimbursable)	1926	4,295.29					4,295.29		
Toppenish and Simcoe Creeks irrigation project, Yakima Reservation, Wash. (reimbursable)---	1920				348.82	348.82	348.82		
Irrigation systems, Uintah Reservation, Utah (reimbursable)-----	1928			16,000.00	15,471.89	15,471.61		528.11	.28
	1927	302.47	313.79		21.34	292.45		323.81	
	1926	167.79					167.79		
					15,450.55	15,764.06			
Irrigation system, Wind River diminished reservation and ceded lands, Wyoming (reimbursable)-----	1928			40,000.00	38,252.01	36,722.86		1,747.99	1,529.15
	1927	1,135.89	1,254.27		177.63	1,431.90		958.26	
	1926	1,194.27			21.73	21.73	1,172.54		
					38,451.37	38,176.49			

³¹ Transferred from 1927 account.
³² See note 31.

³³ Includes \$10,193.77 transferred from 1926-27 account and \$165,427.27 from 1927 account.
³⁴ Transferred to 1927-28 account.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		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 and drainage—Con.									
Maintenance and operation, irrigation systems, Blackfeet Reservation, Mont. (reimbursable)	1926	\$11. 72					\$11. 72		
Maintenance and operation, irrigation systems, Crow Reservation, Mont. (reimbursable)	1928			\$1, 000. 00	\$871. 04	\$469. 68		\$128. 96	\$401. 36
	1927	389. 87	\$74. 80		118. 53	193. 33		271. 34	
	1926	148. 95					148. 95		
					989. 57	663. 01			
Maintenance and operation, irrigation systems, Flathead Reservation, Mont. (reimbursable)	1927-28		13, 356. 07		300. 52	13, 055. 55		300. 52	
Maintenance and operation, irrigation systems, Fort Belknap Reservation, Mont. (reimbursable)	1928			18, 000. 00	16, 906. 64	16, 861. 36		1, 093. 36	45. 28
	1927	374. 34	6. 56		464. 36	457. 80		838. 70	
	1926	1, 222. 20					1, 222. 20		
					16, 442. 28	16, 403. 56			
Maintenance and operation, Fort Hall irrigation system, Idaho	1926	150. 09			150. 09	150. 09			
Maintenance and operation, irrigation systems, Fort Peck Reservation, Mont. (reimbursable)	1928			9, 000. 00	8, 500. 00	8, 423. 99		500. 00	76. 01
	1927	691. 40	1, 904. 58		1, 904. 58			2, 595. 98	
	1926	1, 060. 99					1, 060. 99		
					6, 595. 42	8, 423. 99			
Maintenance and operation, irrigation system, Colorado River Reservation, Ariz. (reimbursable)	1927	473. 44	48. 50		334. 11	382. 61		139. 33	
	1926	231. 75					231. 75		
					334. 11	382. 61			

Maintenance and operation, Ganado irrigation project, Navajo Reservation, Ariz. (reimbursable)	1928			2,800.00	2,800.00	2,799.34			.66
	1927	40.00	102.75		102.75			142.75	
	1926	1.64					1.64		
					2,697.25	2,799.34			
Maintenance, operation, and drainage assessments, Paiute indian lands, Newlands project, Nevada (reimbursable) - 1928-29				15,217.00	6,096.62	6,096.62		9,120.38	
Maintenance and operation, irrigation system, Pima Indian lands, Arizona (reimbursable)	1928			13,000.00	12,450.44	10,676.54		549.56	1,773.90
	1927	1,440.99	2,926.49		1,971.56	954.93		3,412.55	
	1926	3,657.86					3,657.86		
					10,478.88	11,631.47			
Maintenance and operation, irrigation system, Pyramid Lake Reservation, Nev. (reimbursable)	1928			3,500.00	3,450.00	3,417.03		50.00	32.97
	1927	82.03	295.33		4.88	290.45		86.91	
	1926	622.06					622.06		
					3,445.12	3,707.48			
Maintenance and operation Satus irrigation project, Yakima Reservation, Wash. (reimbursable)	1928			3,000.00	2,800.00	2,666.74		200.00	133.26
	1927	40.00	108.20		108.20			148.20	
	1926	404.74			38.40	38.40	366.34		
					2,730.20	2,705.14			
Maintenance and operation, Toppenish-Simcoe irrigation system, Yakima Reservation, Wash. (reimbursable)	1928			2,000.00	1,925.00	1,943.55		75.00	³⁵ 18.55
	1927	25.00	276.48		266.48	10.00		291.48	
	1926	1,594.77					1,594.77		
					1,658.52	1,953.55			
Maintenance and operation, irrigation project, San Xavier Reservation, Ariz. (reimbursable)	1928			2,000.00	1,669.66	985.86		330.34	683.80
Maintenance and operation, pumping plants, San Xavier Reservation, Ariz. (reimbursable)	1927	155.07	65.27		63.53	1.74		218.60	
	1926	213.11					213.11		
					63.53	1.74			

RECEIPTS AND EXPENDITURES, 1928

* Debit balance.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928.	
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		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 and drainage—Con. Maintenance and operation, Wapato irrigation and drainage system (reimbursable)	1927	\$996.38	\$1,114.56		\$587.06	\$1,701.62		\$409.32	
Maintenance, repairs, and operation, diversion dam, Gila River Reservation, Ariz. (reimbursable)	1927	72.51	252.59		22.47	230.12		94.98	
Operation and maintenance of reservoirs, Yakima Reservation, Wash.	1928			\$11,000.00	11,000.00	11,000.00			
Reclamation and maintenance charges, Paiute Indian lands, Newlands project, Nevada (reimbursable)	1928			11,325.00	11,325.00	11,226.00			\$99.00
Reimbursement to Truckee-Carson irrigation project, Nevada	1924-25			611.55	611.55	611.55			
Repairs to irrigation systems and flood protection of irrigable lands, Pueblos in New Mexico	1928			7,000.00	2,000.00	819.54		5,000.00	1,180.46
	1927	1,000.00	1,079.86		1,079.86			2,079.86	
	1926	2,162.54					\$2,162.54		
					920.14	819.54			
Spillway and drainage ditch, Lake Andes, S. Dak.	No year.	48,612.76	924.23		924.23		49,536.99		
Survey and investigation, irrigation Michaud division, Fort Hall Reservation, Idaho (reimbursable)	1928-29			25,000.00				25,000.00	
Surveys, etc., reclamation, drainage, and irrigation of lands, Pueblos in New Mexico	1928			50,000.00	49,994.51	49,994.51		5.49	
Wapato irrigation and drainage system (reimbursable)	1928			185,000.00	171,774.25	136,309.16		13,225.75	35,465.09
Special funds—									
Construction, irrigation system, Wapato project, Washington, act Feb. 14, 1920	No year.	10,000.00	160,530.31	264,056.21	119,794.35	279,462.61		154,261.86	862.05

Maintenance, irrigation system, Ahtanum project, Washington, act Aug. 1, 1914.....	No year.	4,011.52	7,124.02	12,905.83	11,124.02	14,861.78	5,793.33	3,386.26
Maintenance, irrigation systems, Blackfeet Reservation, Mont., act May 18, 1916.....	No year.		2,005.25	7,575.04	6,909.92	8,138.95	665.12	776.22
Maintenance, irrigation system, Colorado River Reservation, Ariz., act Aug. 1, 1914.....	No year.		27,785.39	47,956.29	19,379.75	44,916.15	28,576.54	2,248.99
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.	73,000.00	5,815.02	56,256.92	49,000.00	50,636.59	80,256.92	4,178.43
Maintenance, irrigation systems, Flathead Reservation, Mont., act May 18, 1916.....	No year.	6,034.46		45,073.65	51,108.41	50,015.72	³⁵ 30	1,092.69
Maintenance, irrigation system, Fort Belknap Reservation, Mont., act Aug. 1, 1914.....	No year.		1,158.87	2,822.07		1,158.87	2,822.07	
Maintenance, irrigation system, Fort Hall Reservation, Idaho, act Aug. 1, 1914.....	No year.	3.50	32,408.24	58,037.09	37,618.13	68,322.74	20,422.46	1,703.63
Maintenance, irrigation system, Fort Peck Reservation, Mont., act May 18, 1916.....	No year.		6,399.42	7,427.38	3,975.00	9,401.92	3,452.38	972.50
Maintenance, irrigation system, Hogback project, Navajo Reservation, N. Mex., act Aug. 1, 1914.....	No year.		3.36	674.75	52.28	55.64	622.47	
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		1,889.23	1,889.23	
Maintenance, irrigation system, Malki project, California, act Aug. 1, 1914.....	No year.	56.00					56.00	
Maintenance, irrigation system, Modoc Point project, Oregon, act Aug. 1, 1914.....	No year.	34.87	715.00	1,530.90	715.00	1,371.75	850.77	58.25
Maintenance, irrigation system, Nespelem project, Washington, act Aug. 1, 1914.....	No year.		519.64	824.79		519.64	824.79	
Maintenance, irrigation system, Pala Reservation, Calif., act Aug. 1, 1914.....	No year.	17.50	615.80	900.80		615.80	918.30	

³⁵ Debit balance.

RECEIPTS AND EXPENDITURES, 1928

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928.		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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.									
Irrigation and drainage—Con. Special funds—Continued.									
Maintenance irrigation system, Pine River project, Southern Ute Reservation, Colo., act Aug. 1, 1914.....	No year.		\$755. 63	\$1, 822. 14	\$1, 500. 00	\$2, 233. 28	\$322. 14	\$22. 35	
Maintenance irrigation system, Sand Creek project, Oregon, act Aug. 1, 1914.....	No year.		5, 971. 56	7, 545. 56	6, 483. 56	8, 118. 36	1, 062. 00	4, 336. 76	
Maintenance irrigation system, Satus project, Washington, act Aug. 1, 1914.....	No year.		1, 878. 62	6, 048. 23	1, 878. 62	3, 507. 93	4, 169. 61	249. 31	
Maintenance irrigation system, Toppenish-Simeoe project, Washington, act Aug. 1, 1914.....	No year.		1, 686. 75	2, 640. 75	1, 756. 75	2, 091. 75	884. 00	1, 351. 75	
Maintenance irrigation systems, Uintah Reservation, Utah, act Aug. 1, 1914.....	No year.	\$5, 242. 76	48, 635. 78	85, 950. 80	44, 008. 17	90, 702. 63	47, 185. 39	1, 941. 32	
Maintenance, Wapato irrigation project, Washington, act Aug. 1, 1914.....	No year.	381. 15			381. 15	381. 15			
Maintenance irrigation system, Wapato project, Washington, act Aug. 1, 1914.....	No year.	32, 000. 00	33, 046. 12	153, 459. 30	135, 372. 22	137, 630. 80	50, 087. 08	30, 787. 54	
Maintenance irrigation system, Wind River diminished Reservation, Wyoming, and ceded lands.....	No year.		32, 910. 80	52, 438. 76	28, 000. 00	48, 492. 31	24, 438. 76	12, 418. 49	
Maintenance irrigation system, Yuma Reservation, Calif., act Aug. 1, 1914.....	No year.	1, 616. 75	68, 184. 56	45, 913. 05		68, 184. 56	47, 529. 80		
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, Black-foot River.....	No year.	12, 000. 00			11, 399. 40	11, 339. 72	600. 60	59. 68	

Relief of distress and conservation of health— Asylum for insane Indians, Canton, S. Dak.	1928		40,000.00	39,936.07	35,512.23	63.93	4,423.84
	1927	1,674.85		1,152.80	5,741.78	2,827.65	
	1926	1,785.88		64.21	64.21	\$1,721.67	
				38,847.48	41,318.22		
Asylum for insane Indians, Canton, S. Dak.; well-- Fort Lapwai Sanatorium, Idaho, boys' dormitory and hospital.	1926	1,390.00				1,390.00	
	1926-27	596.97	.57	476.17	475.60		1,073.14
Relieving distress and pre- vention, etc., of diseases among Indians.	1928		948,000.00	874,296.12	827,216.03	73,703.88	47,080.09
	1927	31,134.49	71,045.54	6,002.86	65,042.68	37,137.35	
	1926	70,970.90		8,457.17	8,457.17	62,513.73	
	1925		200.60	200.60	200.60		
Certified claims.			1,197.55	1,197.55	1,197.55		
				878,148.58	902,114.03		
Relief and settlement of Apache Indians held as prisoners of war at Fort Sill, Okla.	No year.	2,098.47		129.82	129.82		1,968.65
Relief of dispossessed In- dian allottees, Nisqually Reservation, Wash.	1924-27	6,124.25					6,124.25
Roads and bridges— Bridge across Colorado River near Lee Ferry, Ariz. (reimbursable)	1926-27	100,000.00		1,715.92	1,715.92		98,284.08
Bridge across Jemez River at Sia Pueblo, N. Mex.	1928-29		7,500.00				7,500.00
Bridge and road, Hoopa Valley Reservation, Calif.	1928-29		35,000.00				35,000.00
Roads and bridges, Mes- calero Reservation, N. Mex. (reimbursable)	1927	524.42	1,046.46	1,046.46			1,570.88
	1926	1,810.75		438.80	438.80	1,371.95	
				607.66	438.80		
Roads and bridges, Sho- shone Reservation, Wyo. (reimbursable)	1927	60.00	18.20	11.20	7.00		71.20
	1926	506.18				506.18	
				11.20	7.00		
Road, Kaibab Reservation, Ariz., improvement and maintenance.	1928-29		³⁶ 7,992.00	5,000.00	3,875.11		1,124.89
Road, Kaibab Reservation, Ariz., improvement and maintenance (transfer to Department of Agricul- ture, act May 21, 1920).	1928-29		³⁷ 2,008.00	2,008.00	404.43		1,603.57
Road, Lummi Reserva- tion, Wash.	1928-29		20,000.00				20,000.00

³⁶ Exclusive of \$2,008 transferred to same object under Department of Agriculture.

³⁷ See note 36.

RECEIPTS AND EXPENDITURES, 1928

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Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to su plus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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.									
Roads and bridges—Contd.									
Road Papago Reservation, Ariz.	1928-29			\$125,000.00	\$55,000.00	\$47,498.65	\$70,000.00	\$7,501.35	
Road, Zuni Reservation, N. Mex.	1928-29			8,000.00			8,000.00		
Miscellaneous—									
Claims for damages, act Dec. 28, 1922, Department of the Interior, Indians	No year.			230.40			230.40		
Court costs, etc., in suits of Indian allottees, Five Civilized Tribes	No year.	\$500.00				\$500.00			
Judgments, Court of Claims, Indians, act of Jan. 22, 1923	No year.	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.	2,100.19			19.43	19.43	2,080.76		
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.	314.80			157.40	157.40	157.40		
Judgments in favor of Old Settlers or Western Cherokee Indians	No year.	262.18					262.18		
Memorial Tablet at Medicine Lodge, Kans.	1928-29			2,500.00			2,500.00		
Payment to—									
Absentee Shawnees, for lands	No year.	2,866.42					2,866.42		
Clallam Indians, Washington	1926	5,778.63				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		

Indians of Colville Reservation, Wash., for lands.....	No year.	10, 441. 31		50. 00	50. 00		10, 491. 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.	50, 893. 67	\$600. 22	19, 804. 52	20, 053. 34		31, 089. 15 351. 40
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.	30, 128. 55		262. 25	262. 25		30, 390. 80
Indians of Round Valley Reservation, Calif., for lands.....	No year.	503. 50					503. 50
Kickapoos in Kansas.....	No year.	56. 89					56. 89
Loyal Creeks and freedmen.....	No year.	7, 303. 35					7, 303. 35
Nez Perces of Idaho.....	No year.	477. 50					477. 50
Okanogan County, Wash.....	1928-29		77, 435. 31				77, 435. 31
Pottawatomie Indians of Michigan.....	No year.	1, 439. 97					1, 439. 97
Scouts and soldiers of Sisseton, Wahpeton, Medawakanton, and Wapakoota Sioux.....	No year.	1, 891. 74		554. 92	554. 92		1, 336. 82
Shawnee and affiliated Delaware Indians, Okla., act Dec. 22, 1927.....	No year.		463, 732. 49	46, 373. 24	46, 373. 24		417, 359. 25
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, 657. 43					47, 657. 43
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
Wisconsin Band of Pottawatomies, Wisconsin and Michigan.....	1928-29		³⁸ 48, 230. 78				48, 230. 78
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	100. 00	2, 371. 34	58. 59	2, 312. 81		158. 53

³⁸ Includes \$41,391.78 transferred from accounts as follows:

Support of Wisconsin Band of Pottawatomies, Wisconsin (reimbursable)—	
1917.....	\$28, 256. 13
1919.....	8, 000. 00
1920.....	788. 42
Purchase of allotments for Wisconsin Band of Pottawatomies, Wisconsin and Michigan (reimbursable).....	4, 347. 23

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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.									
Relief of—									
E. L. Brown	No year.			\$492. 60				\$492. 60	
John Farrell	No year.	\$585. 20						585. 20	
J. A. Garrett	No year.			127. 90				127. 90	
Elmer B. Irven	No year.			121. 00				121. 00	
Charles H. Lemon	No year.			1, 006. 50				1, 006. 50	
Omer D. Lewis	No year.			1, 573. 21	\$1, 573. 21	\$1, 573. 21			
William A. Light	No year.			1, 524. 89	1, 524. 89	1, 524. 89			
G. C. Rothwell	No year.			1, 240. 00				1, 240. 00	
Charles L. Shirar	No year.			332. 50				332. 50	
W. H. Talbert	No year.			135. 00				135. 00	
Frank Topping	No year.			372. 00				372. 00	
A. E. Welsh	No year.			421. 80				421. 80	
Robert White	No year.			228. 00				228. 00	
Reimbursement to certain Indians, Fort Belknap Reservation, Mont.	1928-29			45, 716. 80				45, 716. 80	
Permanent and indefinite—Indian Service supply fund ³⁹	No year. 1928-29		\$190, 298. 99	⁴⁰ 210, 000. 00 ⁴¹ 1, 000, 000. 00	210, 000. 00 850, 000. 00	33, 175. 12 455, 222. 63		\$13, 474. 11 394, 777. 37	
				640, 000. 00		422, 047. 51			
Civilization of the Sioux	No year.			70, 334. 00	70, 334. 00	70, 334. 00			
Special deposit accounts			⁴² 7, 026, 156. 79			1, 574, 798. 72		⁴² 5, 451, 358. 07	
Total, miscellaneous, expenses of Indian Service		1, 706, 556. 91	8, 228, 080. 75	9, 777, 361. 80	7, 794, 285. 46	8, 942, 802. 33	\$294, 443. 27	3, 395, 189. 98 7, 079, 563. 88	
Total, Indian Affairs		28, 260, 254. 57	9, 755, 182. 09	36, 783, 608. 14	36, 990, 807. 97	38, 729, 301. 28	638, 622. 11	27, 414, 432. 63 8, 016, 688. 78	
Total, Department of the Interior, including Pensions and Indian Affairs		50, 045, 151. 20	12, 966, 497. 11	300, 537, 916. 52	299, 297, 732. 23	299, 761, 227. 72	1, 175, 181. 47	50, 110, 154. 02 12, 503, 001. 62	
SUMMARY									
General expenditures:									
Department of the Interior		50, 006, 306. 61	12, 769, 932. 74	300, 509, 868. 04	299, 348, 448. 88	299, 683, 575. 57	1, 175, 181. 47	49, 992, 544. 30 12, 434, 806. 05	
Civil Service retirement and disability fund ⁴³ (net)		38, 844. 59	196, 564. 37	28, 048. 48	50, 716. 65	77, 652. 15		117, 609. 72 68, 195. 57	
Total, Department of the Interior		50, 045, 151. 20	12, 966, 497. 11	300, 537, 916. 52	299, 297, 732. 23	299, 761, 227. 72	1, 175, 181. 47	50, 110, 154. 02 12, 503, 001. 62	

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
SALARIES, ETC.—continued									
Enforcement of antitrust laws	1928			\$198,000.00	\$169,050.89	\$154,762.15		\$28,949.11	\$14,288.74
	1927	\$39,943.68	\$3,664.88		25,712.91	24,557.63		14,230.77	4,820.16
	1926	21,887.66	3,394.70		387.70	3,007.00	\$22,275.36		
	1925		3,335.15		3,335.15		3,335.15		
			<i>10,394.73</i>						
					191,040.95	182,326.78			
Enforcement of acts to regulate commerce	1928			10,500.00	10,500.00	9,765.70			734.30
	1927	500.00	918.12		124.49	1,042.61		375.51	
	1926	.79		2.50	2.50	2.50	.79		
Certified claims				1.45	1.45	1.45			
					10,628.44	10,812.26			
Examination of judicial offices	1928			164,000.00	160,002.16	144,866.42		3,997.84	15,135.74
	1927	3,493.15	12,038.16		9,287.61	1,752.43		12,780.76	998.12
					150,714.55	146,618.85			
Investigation and prosecution of war frauds	1926-27	25,402.49	6,576.74		1,054.87	7,631.61		24,347.62	
	1924			516.75				516.75	
Certified claims				163.25	163.25	163.25			
					1,218.12	7,794.86			
Protecting interests of United States in customs matters	1928			103,200.00	99,500.00	96,487.04		3,700.00	3,012.96
	1927	1,490.00	3,964.35		1,583.82	1,380.53		3,073.82	1,000.00
	1926	3,025.63	851.53		851.53		3,877.16		
	1925		915.37		915.37		915.37		
					96,149.28	97,867.57			
Protecting interests of United States in lands and waters, District of Columbia	No year.	.70						.70	
Salaries and expenses, Pueblo Lands Board	1928			33,000.00	33,000.00	29,606.64			3,393.36
	1927	9,000.00	3,433.82		3,310.17	123.65		12,310.17	
	1926	21,209.16					21,209.16		
					29,689.83	29,730.29			
Judgments, Court of Claims, Department of Justice	No year.	188.76						188.76	
Judgments, United States Courts, Department of Justice	No year.			6,000.00	6,000.00	6,000.00			

CONTINGENT EXPENSES								
Contingent expenses, Department of Justice-----	1928		62,000.00	61,938.43	57,821.10		61.57	4,117.33
	1927	5,000.00	5,214.65	1,603.95	5,818.93		3,396.05	999.67
	1926	2,018.79	2,003.11	1,946.71	23.65	3,965.50		32.75
	1925		1,392.97	1,392.97		1,392.97		
				60,202.70	63,663.68			
Permanent and indefinite: Increase of compensation, Department of Justice-----	1922			.66	.66	.66		
	1921			2.00	2.00	2.00		
				2.66	2.66			
Refunding moneys erroneously received and covered into the Treasury-----	No year.		3,491.37	3,491.37	3,491.37			
Return of unclaimed moneys deposited by clerks of courts-----	No year.		10,188.72	10,188.72	10,188.72			
Total, Department of Justice-----		446,881.24	231,184.63	4,387,263.36	4,302,360.42	4,197,498.14	158,068.03	373,716.15
JUDICIAL								
United States Supreme Court: Salaries, Supreme Court-----	1928		290,046.00	287,265.87	285,574.96		2,780.13	1,690.91
	1927	46.00	7,261.75	17,452.75	17,498.75			
	1926	8,578.49				8,578.49		
				304,764.62	310,335.46			
Salary, reporter of Supreme Court-----	1928		8,000.00	8,000.00	7,333.26			666.74
	1927	.04	666.70	.04	666.66		.08	
				7,999.96	7,999.92			
Salaries and expenses, reporter of Supreme Court--	1926	112.22				112.22		
Miscellaneous expenses, Supreme Court-----	1928		18,874.00	15,000.00	11,031.39		3,874.00	3,968.61
	1927	3,874.00	760.58	760.58			4,634.58	
				14,239.42	11,031.39			
Printing and binding, Supreme Court-----	1928		25,000.00	14,261.59	12,378.74		10,738.41	1,882.85
	1927		16,472.55	4,368.46	12,104.09		4,368.46	
	1926	921.43	8,382.21	8,382.21		9,303.64		
	1925		135.16	135.16		135.16		
				1,375.76	24,482.83			
Salaries of judges: Salaries of circuit, district, and retired judges-----	1928		1,864,500.00	1,864,456.26	1,844,910.86		43.74	19,545.40
	1927	30,152.63	1,945.61	198,457.00	228,476.07		133.56	
	1926	18,078.06				18,078.06		
				2,092,932.33	2,075,332.54			

RECEIPTS AND EXPENDITURES, 1928

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
JUDICIAL—continued									
National park commissioners: Salaries, national park commissioners	1928-29			\$4,030.00				\$4,030.00	
	1928			11,160.00	\$11,115.00	\$8,525.00		45.00	
	1927		\$2,635.00			2,635.00		\$2,590.00	
					11,115.00	11,160.00			
Court of Customs Appeals: United States Court of Customs Appeals	1928			106,080.00	106,080.00	104,132.47		1,947.53	
	1927		95.28	10,000.00	9,998.76	10,094.04		1.24	
	1926	\$10.55					\$10.55		
					116,078.76	114,226.51			
Court of Claims: Salaries, Court of Claims	1928			122,962.00	120,909.68	116,452.63		2,052.32	
	1927	212.00	622.22	11,441.29	11,653.29	12,275.51		4,457.05	
	1926	691.39					691.39		
					132,562.97	128,728.14			
Salaries and expenses of commissioners, Court of Claims	1928-29			² 66,750.00				66,750.00	
	1928			³ 66,750.00	58,592.08	53,852.74		8,157.92	
	1927	14,500.95	4,209.90		3,585.97	623.93		18,086.92	
	1925-26	14,536.93	1,705.27		1,705.27		16,242.20		
					53,300.84	54,476.67			
Auditors, Court of Claims	1926	.07					.07		
Contingent expenses, Court of Claims	1928			6,600.00	6,600.00	6,600.00			
	1927	.25					.25		
					6,600.00	6,600.00			
Repairs to building, Court of Claims	1926	18.92					18.92		
Printing and binding, Court of Claims	1928			50,000.00	38,736.23	34,663.30		11,263.77	
	1927	16,000.00	3,583.13		5,000.00	8,583.13		11,000.00	
	1926	6,000.00	4,061.74		4,061.74		10,061.74		
	1925		1,070.24		1,070.24		1,070.24		
					38,604.25	43,246.43			
Payment of judgments	No year.	12,489.10						12,489.10	

Territorial Courts:									
Salaries, judges, marshals, etc., Territory of Alaska									
1928				91,200.00	91,200.00	91,200.00			
1927	388.33	66.68	4,503.88	4,850.00	4,916.68			42.21	
1926	200.56			179.44	179.44	21.12			
				96,229.44	96,296.12				
Salaries, justices and judges, Territory of Hawaii									
1928			69,500.00	69,500.00	68,150.00			1,350.00	
1927		2,116.67		1,283.34	833.33			1,283.34	
1926	2,337.49					2,337.49			
				68,216.66	68,983.33				
United States courts:									
Salaries, fees, and expenses of marshals, United States courts									
1928			3,650,000.00	3,541,488.25	3,474,654.37		108,511.75	66,833.88	
1927	34,694.91	94,045.00		52,722.92	41,297.64		87,417.83	24.44	
1926	53,767.00			4,412.07	4,412.07	49,354.93			
1925	8,294.55			2,112.15	2,112.15	6,182.40			
1924			5,702.91	5,493.32	5,493.32		209.59		
1923				3.41	3.41		3.41		
1922				51.93	51.93		51.93		
1921				5.63	5.63		5.63		
1920 and prior.			15.64	8.30	8.30		23.94		
Certified claims.			1,825.84	1,825.84	1,825.84				
				3,502,539.44	3,529,726.12				
Salaries and expenses of district attorneys, United States courts									
1928			1,400,000.00	1,373,499.62	1,353,657.25		26,500.38	19,842.37	
1927	24,947.36	26,910.43		17,462.11	9,236.59		42,409.47	211.73	
1926	49,409.71			140.54	140.54	49,269.17			
1925			2.95	63.68	63.68		66.63		
1924				7.68	7.68		7.68		
1921				6.00	6.00		6.00		
1920				1.14	1.14		1.14		
Certified claims.			1,002.87	1,002.87	1,002.87				
				1,357,102.42	1,363,958.75				
Pay of regular assistant attorneys, United States courts									
1928			1,100,000.00	1,090,669.41	1,077,913.30		9,330.59	12,756.11	
1927	56,897.69	4,889.98		3,862.37	1,027.61		60,760.06		
1926	9,617.14			.50	.50	9,617.64			
				1,086,806.54	1,078,940.41				
Pay of special assistant attorneys, United States courts									
1928			400,000.00	266,000.00	254,358.18		134,000.00	11,641.82	
1927	155,000.00	16,767.19		27,258.31	42,524.75		127,741.69	1,500.75	
1926	30,789.42	8,123.62		904.83	9,033.45	29,884.59			
1925		6,727.92		6,727.92		6,727.92			
1923 and prior.			5,000.00	5,000.00	5,000.00				
				292,435.22	310,916.38				

² Exclusive of \$23,362.50 transferred to 1928 account.

³ Includes \$23,362.50 transferred from 1928-29 account.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

RECEIPTS AND EXPENDITURES, 1928

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
JUDICIAL—continued									
United States courts—Contd.									
Pay of bailiffs, etc., United States courts-----	1928		\$455,000.00	\$453,906.15	\$444,861.07		\$1,093.85	\$9,045.08	
	1927	\$4,050.28	20,162.78	20,018.00	29,740.82		4,195.06		
	1926	416.74	1,958.24	2,289.47	2,289.47		85.51		
	1925			10.00	10.00	\$10.00			
	1924			15.25	15.25	15.25			
Certified claims.			3.50	3.50	3.50				
				476,191.87	476,869.61				
Salaries and expenses of clerks, United States courts-----	1928		1,800,000.00	1,799,311.52	1,793,655.61		688.48	5,655.91	
	1927	1,589.37		4,220.36	6,272.31		5,809.73	.39	
	1926	24,266.13		440.52	440.52	24,706.65			
	1925			89.16	89.16	89.16			
	1924			1.45	1.45	1.45			
	1922			3.06	3.06	3.06			
	1921			4.33	4.33	4.33			
	1920			3.00	3.00	3.00			
				1,794,549.64	1,799,386.40				
Fees of commissioners, United States courts-----	1928		600,000.00	261,689.26	261,689.26		338,310.74		
	1927	240,097.52	25,000.00	217,017.93	217,017.93		48,079.59		
	1926	98,223.26		8,866.95	8,866.95		89,356.31		
	1925	10.12	14,726.45	14,606.75	14,606.75		129.82		
	1924			149.00	149.00	149.00			
	1922		585.70	470.10	470.10		115.60		
Certified claims.			5,074.86	5,074.86	5,074.86				
				507,576.85	507,576.85				
Fees of jurors, United States courts-----	1928		1,900,000.00	1,858,073.42	1,892,104.88		41,926.58	* 34,031.46	
	1927	56,753.81	57,300.69	53,304.39	3,896.30		110,058.20	100.00	
	1926	292,545.68		9,755.35	9,755.35	302,301.03			
	1925			150.40	150.40	150.40			
	1924			2,027.45	2,027.45	2,027.45			
	1920			18.00	18.00	18.00			
Certified claims.			139.40	139.40	139.40				
				1,792,957.23	1,884,189.38				

		1928		1, 850, 000. 00	1, 816, 855. 68	1, 699, 026. 64		33, 144. 32	117, 829. 04
Fees of witnesses, United States courts-----		1928							
		1927	60, 671. 59	59, 349. 82	66, 989. 75	7, 658. 93		127, 661. 34	19. 00
		1926	424, 190. 83	1, 410. 27	6, 927. 00	5, 516. 73	431, 117. 83		
		1925		734. 01	2, 157. 70	1, 423. 69	2, 157. 70		
		1924			. 50	. 50	. 50		
	Certified claims.			73. 30	73. 30	73. 30			
					1, 740, 854. 03	1, 684, 500. 09			
Miscellaneous expenses, United States courts-----		1928-29		100, 000. 00				100, 000. 00	
		1928		800, 000. 00	795, 774. 56	774, 328. 32		4, 225. 44	21, 446. 24
		1927	27, 640. 92	25, 300. 56	23, 582. 40	48, 690. 64		4, 058. 52	192. 32
		1926	133, 549. 81	256. 68	653. 43	396. 75	134, 203. 24		
		1925		1, 203. 53	1, 225. 01	21. 48	1, 225. 01		
		1924			1, 894. 20	1, 894. 20	1, 894. 20		
		1921			16. 70	16. 70	16. 70		
		1920			41. 20	41. 20	41. 20		
	Certified claims.			359. 96	359. 96	359. 96			
					815, 886. 38	821, 008. 59			
Rent of court rooms, United States courts-----		1928		80, 000. 00	74, 662. 40	73, 436. 84		5, 337. 60	1, 225. 56
		1927	9, 261. 06	653. 75	254. 00	399. 75		9, 515. 06	
		1926	10, 558. 79				10, 558. 79		
		1925			30. 00	30. 00	30. 00		
					74, 378. 40	73, 806. 59			
Supplies for United States courts-----		1928		⁵ 81, 100. 00	54, 039. 31	51, 677. 67		27, 060. 69	2, 361. 64
		1927	1, 886. 69	2, 760. 67	1, 795. 02	4, 355. 69		91. 67	200. 00
		1926	43. 64	581. 55	581. 55			625. 19	
		1925		1, 868. 51	1, 868. 51		1, 868. 51		
					53, 384. 27	56, 033. 36			
Books for judicial officers---		1928		120, 399. 00	112, 078. 01	95, 752. 42		8, 320. 99	16, 325. 59
		1927	8, 000. 00	8, 700. 20	6, 613. 43	14, 061. 88		1, 386. 57	1, 251. 75
		1926		2, 648. 34	2, 323. 59	324. 25	2, 323. 59		. 50
		1925-26	8. 00	1, 250. 96	1, 223. 96	27. 00	1, 231. 96		
		1925		304. 93	304. 93		304. 93		
		1924		22. 50	22. 50	22. 50			
	Certified claims.			48. 45	48. 45	48. 45			
					114, 909. 91	110, 236. 50			
Penal and correctional institutions:									
United States penitentiary, Atlanta, Ga.-----		1928		⁶ 875, 000. 00	762, 666. 65	739, 136. 48		112, 333. 35	23, 530. 17
		1927	81, 140. 72	36, 253. 96	14, 365. 09	50, 619. 05		66, 775. 63	
		1926	72, 388. 64		11. 35	11. 35		63, 994. 12	
		1926-1929		⁷ 8, 405. 87 ⁸ 8, 405. 87				8, 405. 87	
					777, 020. 39	789, 744. 18			
United States penitentiary, Atlanta, Ga., new boilers--		1927	196, 000. 00	704. 65	158, 107. 90	154, 839. 58		37, 892. 10	3, 972. 97
United States penitentiary, Atlanta, Ga., water system and power plant-----		1928-29		250, 000. 00	35, 133. 90	28, 967. 40		214, 866. 10	6, 166. 50

⁴ Debit balance, reimbursable from sundry judicial appropriations during the fiscal year 1929.
⁵ Includes \$11,100 transferred from "Printing and binding, Department of Justice and courts, 1928."
⁶ Includes \$25,000 transferred from "United States Industrial Reformatory, Chillicothe, Ohio, 1928."

⁷ Transferred to 1926-1929 account.
⁸ See note 7.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
JUDICIAL—continued									
Penal and correctional institutions—Continued.									
United States penitentiary, Atlanta, Ga., working capital.....	1927-28			⁹ \$440,352.59	\$97,957.36	\$74,241.42		\$342,395.23	\$23,715.94
	1926-27	\$440,352.59	\$79.19	¹⁰ 440,352.59		79.19			
					97,957.36	74,320.61			
United States penitentiary, Leavenworth, Kans.-----	1928			979,240.00	904,065.94	886,519.36		75,174.06	17,546.58
	1927	520.94	10,957.07	5,000.00	4,687.26	15,534.83		833.68	109.50
	1926	23,801.50			237.98	237.98		23,563.52	
	1922				125.00	125.00	\$125.00		
					908,866.18	902,167.17			
United States penitentiary, Leavenworth, Kans. building	No year.			17,500.00	16,878.99	14,156.73		621.01	2,722.26
United States penitentiary, Leavenworth, Kans., site.	No year.	95,800.98	3,335.23		56,696.41	55,283.61		39,104.57	4,748.03
United States penitentiary, Leavenworth, Kans., physician's residence.	No year.	40.50						40.50	
United States penitentiary, Leavenworth, Kans., factory buildings and equipment.	1926-27	15,611.70	178.84		12,236.61	11,415.45		3,375.09	1,000.00
United States penitentiary, Leavenworth, Kans., working capital.	1927-28			⁹ 98,191.62	78,917.69	77,388.53		19,273.93	1,529.16
	1926-27	98,191.62	174.64	¹⁰ 98,191.62		174.64			
					78,917.69	77,563.17			
United States penitentiary, Leavenworth, Kans., repairs to bridge across Missouri River.	1927	16,550.51	165.73		11,519.62	11,195.85		5,030.89	489.50
United States penitentiary, McNeil Island, Wash.-----	No year.	10,000.00	4,365.35		4,365.35			14,365.35	
	1928			337,900.00	337,394.49	324,036.08		505.51	13,358.41
	1927	46,854.42	¹¹ 1,319.71		46,620.98	44,001.85		233.44	1,299.42
	1926	2,932.04						2,932.04	
					379,650.12	368,037.93			
United States penitentiary, McNeil Island, Wash., buildings.	No year.	24,981.33	1,334.68	143,000.00	93,876.28	89,046.86		74,105.05	6,164.10

United States penitentiary, McNeil Island, Wash., wharf.....	No year.	23. 85						23. 85	
United States penitentiary, McNeil Island, Wash., water facilities.....	1926-27	107. 30	60. 89		31. 59	29. 30		138. 89	
United States penitentiary, McNeil Island, Wash., water system, docks, and oil burning equipment....	1928-29			62, 250. 00	25, 000. 00	16, 302. 55		37, 250. 00	8, 697. 45
United States Industrial Reformatory, Chillicothe, Ohio, construction.....	No year.			400, 000. 00				400, 000. 00	
United States Industrial Reformatory, Chillicothe, Ohio.....	1927-29			¹² 100, 000. 00	22, 952. 77	8, 179. 66		77, 047. 23	14, 773. 11
	1928			¹³ 325, 000. 00	244, 875. 13	227, 091. 56		80, 124. 87	17, 783. 57
	1927	209, 923. 40	12, 139. 92	¹⁴ 100, 000. 00	45, 311. 76	57, 451. 68		64, 611. 64	
	1926	6, 498. 10					6, 498. 10		
					313, 139. 66	292, 722. 90			
United States Industrial Reformatory, Chillicothe, Ohio (transfer to Department of Agriculture, act May 21, 1920).....	1928			¹⁵ 10, 000. 00				10, 000. 00	
Federal Industrial Institution for Women.....	1925-1929			¹⁶ 39, 396. 83	544. 47	108. 66		38, 852. 36	435. 81
	1925-1927	131. 83	65, 523. 24	¹⁷ 39, 396. 83	39, 265. 00	26, 258. 24			
					38, 720. 53	26, 366. 90			
Federal Industrial Institution for Women (transfer to Treasury Department, act May 21, 1920).....	1925-1927	5, 900. 00			5, 900. 00	5, 217. 89			682. 11
Federal Industrial Institution for Women, construction.....	1927-1929			¹² 344, 555. 39	273, 185. 19	228, 900. 60		71, 370. 20	44, 284. 59
	1927	876, 383. 59	32, 017. 36	¹⁴ 344, 555. 39	531, 828. 20	563, 845. 56			
					805, 013. 39	792, 746. 16			
Federal Industrial Institution for Women, construction (transfer, act May 21, 1920)— To Department of Agriculture.....	1927	5, 000. 00			5, 000. 00	4, 120. 41			879. 59
To Treasury Department.....	1927	70, 904. 00			40, 000. 00	27, 252. 55		30, 904. 00	12, 747. 45
Federal Industrial Institution for Women, maintenance.....	1928			230, 000. 00	195, 052. 44	168, 793. 47		34, 947. 56	26, 258. 97
	1927	98, 935. 22	5, 849. 24		54, 202. 34	50, 051. 58		44, 732. 88	10, 000. 00
					249, 254. 78	218, 845. 05			

RECEIPTS AND EXPENDITURES, 1928

⁹ Transferred from 1926-27 account.

¹⁰ See note 9.

¹¹ Debit balance.

¹² Transferred from 1927 account.

¹³ Exclusive of \$10,000 transferred to same object under Department of Agriculture and \$25,000 to "United States penitentiary, Atlanta, Ga., 1928."

¹⁴ See note 12.

¹⁵ See note 13.

¹⁶ Transferred from 1925-1927 account.

¹⁷ See note 16.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
JUDICIAL—continued									
Penal and correctional institutions—Continued.									
National Training School for Boys, Washington, D. C. ¹⁸	1928			\$174, 973. 00	\$164, 743. 39	\$163, 757. 42	\$10, 229. 61	\$985. 97	
	1927	\$1, 593. 08	\$751. 37	1, 805. 37	3, 395. 80	4, 147. 17	2. 65		
	1926	6, 851. 96					5, 000. 00		
	1924			9. 34	9. 34	9. 34			
					168, 148. 53	167, 913. 93			
National Training School for Boys, Washington, D. C., building-----	No year.	50, 500. 00	14, 996. 21		41, 500. 00	45, 279. 39	9, 000. 00	11, 216. 82	
Inspection of prisons and prisoners-----	1928			12, 000. 00	12, 000. 00	10, 517. 24		1, 482. 76	
	1927	1, 000. 00	1, 215. 98		926. 51	2, 142. 49	73. 49		
	1926	284. 48	451. 50		447. 50	4. 00	731. 98		
	1925		207. 32		207. 32				
					12, 271. 69	12, 663. 73			
Probation system, United States courts-----	1928			30, 000. 00	12, 816. 44	11, 660. 60	17, 183. 56	1, 155. 84	
	1927	48, 617. 11	65. 30		165. 62	230. 92	48, 451. 49		
					12, 982. 06	11, 891. 52			
Support of United States prisoners-----	1928			2, 500, 000. 00	2, 298, 801. 01	2, 075, 661. 20	201, 198. 99	223, 139. 81	
	1927	4, 363. 84	128, 721. 84	420, 965. 07	416, 905. 28	538, 912. 82	8, 423. 63	6, 714. 30	
	1926	181, 636. 06	4, 920. 98		11, 833. 02	16, 754. 00	169, 803. 04		
	1925	17. 20	24. 11	22, 415. 06	14, 867. 23	14, 891. 34	7, 565. 03		
	1924			6, 518. 28	6, 518. 28	6, 518. 28			
Certified claims.				25. 50	25. 50	25. 50			
					2, 748, 950. 32	2, 652, 763. 14			
Support of prisoners, United States courts-----	1923				122. 70	122. 70	122. 70		
	1922	3, 526. 40			37. 60	37. 60	37. 60	3, 526. 40	
Certified claims.				48. 00	48. 00	48. 00			
					112. 30	112. 30			
Miscellaneous:									
Compensation and expenses, Commissioner, case Oklahoma against Texas-----	No year.			18, 000. 00			18, 000. 00		
Payment of costs taxed against the United States-----	No year.	49. 65					49. 65		
	1926			33. 20	33. 20	33. 20			
					33. 20	33. 20			

Payment of cost, transcript, United States against Earl Battice	1928			672. 00	672. 00	672. 00			
Payment to H. H. Thornton and B. D. Rochblave, owners of steamer Monarch	No year.	35. 52						35. 52	
Relief of—									
Wade Allen and Ed Johnson	No year.			204. 59	204. 59	204. 59			
R. Bluestein	No year.			978. 60	978. 60	978. 60			
W. J. Bryson	No year.			500. 00	500. 00	500. 00			
F. L. Campbell	No year.			500. 00	500. 00	500. 00			
S. Davidson and sons	No year.			300. 00				300. 00	
Louis H. Harmon	No year.			500. 00	500. 00	500. 00			
J. F. Nichols	No year.			200. 00				200. 00	
Gilbert B. Perkins	No year.	225. 25			225. 25	225. 25			
Randolph Sias	No year.			205. 00				205. 00	
Special deposit accounts			184, 352. 25			110, 760. 98			295, 113. 23
Total, Judicial		4, 644, 006. 76	905, 327. 32	24, 287, 254. 28	23, 572, 363. 31	23, 393, 642. 69	1, 143, 159. 92	4, 215, 737. 81	1, 084, 047. 94
Total, Department of Justice, including Judicial		5, 090, 888. 00	1, 136, 511. 95	28, 674, 517. 64	27, 874, 723. 73	27, 591, 140. 83	1, 301, 227. 95	4, 589, 453. 96	1, 420, 094. 85
DEPARTMENT OF LABOR									
OFFICE OF THE SECRETARY									
Salaries	1928			191, 240. 00	183, 000. 00	182, 106. 67		8, 240. 00	893. 33
	1927	4, 303. 46	4, 738. 75		3, 456. 01	8, 194. 76		847. 45	
	1925-26	565. 44					565. 44		
					186, 456. 01	190, 301. 43			
Contingent expenses, Department of Labor	1928			57, 200. 00	48, 259. 20	45, 329. 16		8, 940. 80	2, 930. 04
	1927	2, 989. 62	4, 063. 52		2, 009. 95	6, 005. 35		979. 67	68. 12
	1926	730. 16	463. 76		466. 63	7. 13	1, 186. 79		
	1925				. 77	. 77			
	1924				2. 41	2. 41	2. 41		
	1923				16. 03	16. 03	16. 03		
					49, 793. 31	51, 322. 43			
National security and defense, Department of Labor	1919			37. 53	37. 53	37. 53			
Printing and binding, Department of Labor	1928			205, 000. 00	125, 945. 44	122, 930. 63		79, 054. 56	3, 014. 81
	1927	81, 112. 07	1, 753. 62		81, 112. 07	82, 865. 69			
					207, 057. 51	205, 796. 32			
Rent, Department of Labor	1928			68, 000. 00	62, 333. 33	62, 333. 33		5, 666. 67	
	1927		2, 000. 00			2, 000. 00			
					62, 333. 33	64, 333. 33			

¹ Includes \$5,240 transferred from "Expenses of regulating immigration, 1928."
² Includes \$13,500 transferred from "Expenses of regulating immigration, 1928."

³ See p. 95 for "National security and defense statement."
¹⁸ Additional disbursements were made for this object under District of Columbia, p. 332.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF THE SECRETARY—continued									
Salaries and expenses, Commissioners of Conciliation	1928		\$210,000.00	\$187,627.82	\$187,170.56		\$22,372.18	\$457.26	
	1927	\$44,412.97		15,054.74	13,579.75		29,358.23	7,863.40	
	1926	18,254.50	\$6,388.41	502.00	2.00	\$18,756.50			
	1925		500.00	8.74	8.74				
	1923			.92	.92				
				202,170.90	200,738.65				
Total, Office of Secretary		152,368.22	19,908.06	731,402.47	707,773.53	20,537.60	155,459.56	15,226.96	
BUREAU OF LABOR STATISTICS									
Salaries	1928		220,000.00	215,000.00	210,048.08		5,000.00	4,951.92	
	1927	8,022.86		7,581.36	9,557.52		441.50		
	1926	43.61	1,976.16			43.61			
				222,581.36	219,605.60				
Library	1926	.90				.90			
Miscellaneous expenses	1928		80,000.00	70,911.72	70,787.48		9,088.28	124.24	
	1927	5,694.66		5,517.19	6,773.49		177.47	644.68	
	1926	1,284.29				1,284.29			
				76,428.91	77,560.97				
Total, Bureau of Labor Statistics		15,046.32	3,877.14	300,000.00	299,010.27	1,328.80	14,707.25	5,720.84	
BUREAU OF IMMIGRATION									
Salaries, Bureau of Immigration	1928		91,840.00	87,300.00	87,081.29		4,540.00	218.71	
	1927	3,332.45		3,243.93	3,922.30		88.52	77.92	
	1926	48.49	756.29			48.49			
				90,543.93	91,003.59				
Expenses of regulating immigration	1928		6,566,260.00	6,263,134.23	6,015,287.35		303,125.77	247,846.88	
	1927	72,946.82	275,431.34	44,932.44	301,182.23		28,014.38	19,181.55	
	1926	149,874.24	3,075.48	6,314.79	9,390.27	143,559.45			
	1925			29.21	29.21				
	1924			6.75	6.75				
	1923			7.00	7.00				
	1922			11.13	11.13				
	1921			3.90	3.90				
Certified claims.			942.12	942.12	942.12				
				6,315,265.59	6,326,743.98				

Immigrant stations-----	1928-29			207,000.00				207,000.00	
	1928			50,000.00	23,772.97	23,772.97		26,227.03	
	1927	2,829.04	2,823.89		2,348.81	5,172.70		480.23	
	1926	7,019.24			830.14	830.14	6,189.10		
					26,951.92	29,775.81			
Immigrant station, Ellis Island, N. Y.-----	1923				17.00	17.00	17.00		
	Certified claims.			17.00	17.00	17.00			
Expenses of deportation of aliens-----	1921				1.00	1.00	1.00		
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	
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.	60,900.73		318.93	1,546.22	1,546.22		59,673.44	
Total, Bureau of Immigration----		297,166.26	282,087.00	6,916,378.05	6,434,306.66	6,449,068.60	149,873.03	629,364.62	267,325.06
BUREAU OF NATURALIZATION									
Salaries-----	1928			98,000.00	91,000.00	90,983.09		7,000.00	16.91
	1927	1,972.36	3,564.68		688.32	4,253.00		1,284.04	
	1926	2,579.27					2,579.27		
					91,688.32	95,236.09			
Miscellaneous expenses-----	1928			656,000.00	610,368.16	607,394.42		45,631.84	2,973.74
	1927	13,870.73	21,647.00		12,959.51	33,912.31		911.22	694.20
	1926	37,193.65	991.75		991.31	.44	38,184.96		
	1925-26	20,000.00					20,000.00		
	1925				2.76	2.76	2.76		
	1924				3.60	3.60	3.60		
	1923 and prior.				24.98	24.98	24.98		
	Certified claims.			4.90	4.90	4.90			
					622,309.92	641,280.73			
Special examiners, etc., divi- sion of naturalization-----									
	Certified claims.			.54	.54	.54			
Total, Bureau of Natu- ralization-----		75,616.01	26,203.43	754,005.44	713,998.78	736,517.36	60,795.57	54,827.10	3,684.85
CHILDREN'S BUREAU									
Salaries-----	1928			105,000.00	102,500.00	98,903.65		2,500.00	3,596.35
	1927	5,237.42	668.46		3,844.18	4,512.64		1,393.24	
	1926	183.30					183.30		
					106,344.18	103,416.29			

4 Exclusive of \$18,740 transferred to accounts as follows:
 Salaries, Office of the Secretary of Labor, 1928..... \$5,240
 Contingent expenses, Department of Labor, 1928..... 13,500

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
CHILDREN'S BUREAU—continued									
General expenses.....	1928		\$60,000.00	\$36,694.06	\$36,374.24		\$23,305.94	\$319.82	
	1927	\$5,809.30		3,247.80	3,642.45		2,561.50	1.90	
	1926	4,939.19		73.51	1.54	\$5,012.70			
	1925			75.02	75.02	75.02			
	1923			1.00	1.00	1.00			
				39,792.33	39,942.21				
Investigation of child welfare..	1928		135,000.00	125,999.52	117,925.56		9,000.48	8,073.96	
	1927	7,782.36		4,999.00	6,706.51		2,783.36	591.00	
	1926	2,278.88				2,278.88			
				130,998.52	124,632.07				
Administrative expenses, welfare and hygiene of maternity and infancy.....	No year.	45,512.65	3,219.15	50,354.00	55,090.05	57,582.21	40,776.60	726.99	
Promotion of welfare and hygiene of maternity and infancy.....	1928		1,040,622.00	605,090.38	605,090.38		435,531.62		
	1927	352,224.74	40,354.00	364,464.98	364,464.98		28,113.76		
	1926	3,900.73		2,568.32	2,568.32	1,332.41			
				972,123.68	972,123.68				
Total, Children's Bureau.....		427,868.57	6,657.72	1,431,330.00	1,304,348.76	1,297,696.46	8,883.31	13,310.02	
WOMEN'S BUREAU									
Salaries and expenses.....	1928		100,000.00	94,065.94	93,458.75		5,934.06	607.19	
	1927	2,955.76		2,051.92	5,330.91		903.84	260.07	
	1926	605.33				605.33			
Total, Women's Bureau.....		3,561.09	3,539.06	100,000.00	96,117.86	98,789.66	6,837.90	867.26	
EMPLOYMENT SERVICE									
Employment service, Department of Labor.....	1928		200,000.00	183,264.16	182,912.76		16,735.84	351.40	
	1927	17,509.19	1,108.59	11,017.14	12,119.62		6,492.05	6.11	
	1926	1,561.09	15.50	18.00	2.50	1,574.09			
	1923			24.63	24.63	24.63			
Certified claims.....			.50	.50	.50				
				194,244.17	195,010.75				
War Emergency Employment Service.....	Certified claims.		1.26	1.26	1.26				
Total, Employment Service.....		19,070.28	1,124.09	200,001.76	194,245.43	195,012.01	1,598.72	357.51	

LABOR, MISCELLANEOUS									
Claims for damages, act Dec. 28, 1922, Department of Labor	No year.			257. 87	95. 52	95. 52			162. 35
Judgments, United States Courts, Department of Labor	No year.	1, 765. 15		3, 862. 85	3, 319. 67	3, 319. 67			2, 308. 33
Judgments, Court of Claims, Department of Labor	No year.			2, 159. 25					2, 159. 25
Refund to First State Bank & Trust Co., Laredo, Tex.	1928			1, 000. 00	1, 000. 00	1, 000. 00			
Relief of William Thurman Enoch	No year.			5, 000. 00	5, 000. 00	5, 000. 00			
Permanent and indefinite: 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			575, 139. 40			33, 832. 05			541, 307. 35
Total, Labor, miscellaneous		2, 267. 42	575, 139. 40	12, 279. 97	9, 415. 19	43, 247. 24		5, 132. 20	541, 307. 35
Total, Department of Labor		992, 964. 17	918, 535. 90	10, 445, 397. 69	9, 759, 216. 48	9, 829, 952. 53	243, 622. 36	1, 435, 523. 02	847, 799. 85
NAVY DEPARTMENT									
OFFICE OF THE SECRETARY									
Salaries, Office of Secretary of the Navy	1928			169, 880. 00	168, 000. 00	167, 516. 63		1, 880. 00	483. 37
	1927	1, 400. 00	700. 58		700. 58			2, 100. 58	
	1925-26	2, 588. 53					2, 588. 53		
					167, 299. 42	167, 516. 63			
Additional employees, Navy Department	Certified claims.			3. 79	3. 79	3. 79			
Salaries, General Board, Navy Department	1928			10, 500. 00	10, 500. 00	10, 472. 49			27. 51
	1927	40. 00	214. 88		214. 88			254. 88	
	1926	71. 84					71. 84		
					10, 285. 12	10, 472. 49			
Salaries, Naval Examining and Retiring Boards	1928			9, 420. 00	9, 420. 00	9, 420. 00			
	1927	320. 00	60. 08		60. 08			380. 08	
					9, 359. 92	9, 420. 00			
Salaries, Compensation Board, Navy Department	1928			18, 400. 00	16, 400. 00	16, 285. 97		2, 000. 00	114. 03
	1927	3, 380. 00	95. 05		95. 05			3, 475. 05	
	1926	342. 25					342. 25		
					16, 304. 95	16, 285. 97			

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF THE SECRETARY—continued									
Administrative expenses, World War adjusted compensation act, Navy Department	1927-28			¹ \$31,136.85	\$25,320.00				
	1926-27	\$30,628.27	\$748.30	² 31,136.85	508.58		\$5,816.85	\$63.93	
					24,811.42				
Contingent expenses, Navy Department	1928			80,000.00	79,183.81		816.19	4,471.18	
	1927	6,094.19	4,128.39		5,934.30		159.89		
	1926	5,602.10			25.00	\$5,627.10			
					85,093.11				
Contingent, Navy	1928			40,000.00	17,006.43		22,993.57		
	1927	21,910.13			1,288.25		20,621.88		
	1926	15,868.45			2,095.25	17,963.70			
					16,199.43				
Experimental and research laboratory	No year.	7,045.36			3,130.20		3,915.16		
Library, Navy Department	1926	72.75	1.24		13.43	59.32			
	1925				1.21	1.21			
					12.22				
Naval research laboratory	1928			175,000.00	157,417.33		17,582.67		
	1927	35,056.84			27,935.56		7,121.28		
	1926	1,721.26			7.00	1,714.26			
					185,359.89				
Pay, miscellaneous	1928			1,521,703.64	1,369,725.59		151,978.05		
	1927	6,705.94		22.93	61,600.47		68,329.34		
	1926	113,702.65			532.44	113,170.21			
	1925			231.75	46.26	185.49			
	1924				605.83	605.83			
	1923				7.60	7.60			
	1922				146.09	146.09			
	1921				26.85	26.85			
	1920				10.70	10.70			
Certified claims.				³ 10.70	10.70				
				3,575.41	3,575.41				
					1,311,482.16				
					1,311,482.16				

Printing and binding, Navy Department.....	1928			500,000.00	345,000.00	319,445.76		155,000.00	25,554.24
	1927	216,996.67	13,636.03		204,695.56	218,331.59		12,301.11	
	1926	30,442.72			30,442.72	30,442.72			
					580,138.28	568,220.07			
State marine schools, act Mar. 4, 1911.....	1928			75,000.00	75,000.00	75,000.00			
Temporary concrete office buildings, Navy and War Departments.....	No year.			64.17	64.17	64.17			
Temporary government for West Indian islands.....	1928			280,000.00	280,000.00	280,000.00			
	1927				18.44	18.44		18.44	
	1926	2,968.73					2,968.73		
					279,981.56	279,981.56			
Care of lepers, etc., Island of Guam.....	1928			30,000.00	28,360.70	28,360.70		1,639.30	
	1927	737.45			401.33	401.33		336.12	
	1926	762.14					762.14		
					28,762.03	28,762.03			
Indefinite: Increase of compensation, Naval Establishment.....	1918			26.35	26.35	26.35			
Certified claims.....				.67	.67	.67			
					27.02	27.02			
Total, Office of the Secretary.....		504,458.27	19,584.55	2,913,818.01	2,793,314.69	2,782,184.98	146,241.15	478,720.44	30,714.26
OFFICE OF NAVAL RECORDS AND LIBRARY									
Salaries, Office of Naval Records and Library.....	1928			37,940.00	37,500.00	37,326.66		440.00	173.34
	1927	1,453.61	552.08		552.08			2,005.69	
	1926	37.53					37.53		
					36,947.92	37,326.66			
Collecting naval records of the Revolutionary War.....	No year.	452.49						452.49	
Naval records of war with Central Powers of Europe.....	1926	393.00					393.00		
Total, Office of Naval Records and Library.....		2,336.63	552.08	37,940.00	36,947.92	37,326.66	430.53	2,898.18	173.34
OFFICE OF JUDGE ADVOCATE GENERAL									
Salaries, Office of Judge Advocate General, United States Navy.....	1928			107,000.00	106,618.75	106,392.55		381.25	226.20
	1927	1,500.00	528.70		528.70			2,028.70	
	1926	2,373.85					2,373.85		
Total, Office of Judge Advocate General.....		3,873.85	528.70	107,000.00	106,090.05	106,392.55	2,373.85	2,409.95	226.20

¹ Transferred from 1926-27 account.
² See note 1.

³ Returned to "Naval supply account fund."
⁴ Transferred from "Naval supply account fund."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF CHIEF OF NAVAL OPERATIONS									
Salaries, Office of Chief of Naval Operations.....	1928			\$66,640.00	\$66,500.00		\$140.00	\$252.07	
	1927				<i>310.06</i>		310.06		
	1926	\$1,331.83				\$1,331.83			
	1921				<i>40.10</i>	<i>40.10</i>	40.10		
					66,149.84	66,207.83			
Salaries, Board of Inspection and Survey, Navy Department.....	1928			19,560.00	18,715.59		844.41	146.42	
	1927	260.00			<i>147.12</i>		407.12		
	1926	1,436.77				1,436.77			
					18,568.47	18,569.17			
Salaries, Office of Director of Naval Communications.....	1928			126,200.00	125,500.00		700.00	691.98	
	1927	1,000.00			<i>414.36</i>		1,414.36		
	1926	2,006.38				2,006.38			
					125,085.64	124,808.02			
Salaries, Office of Naval Intelligence.....	1928			37,800.00	37,000.00		800.00	416.32	
	1927	800.00			<i>132.59</i>		932.59		
	1926	65.18				65.18			
					36,867.41	36,583.68			
Total, Office of Chief of Naval Operations.....		6,900.16	1,004.13	250,200.00	246,671.36	246,168.70	4,880.26	5,548.54	
BUREAU OF NAVIGATION									
Salaries, Bureau of Navigation.....	1928			414,540.00	414,400.00		140.00	113.79	
	1927	8,494.54			<i>308.43</i>		8,802.97		
	1926	4,550.21				4,550.21			
	1918			<i>67.67</i>	67.67	67.67			
					414,159.24	414,353.88			
Contingent.....	1928			14,000.00	8,827.06	8,827.06	5,172.94		
	1927	8,146.26			<i>2,165.72</i>	<i>2,165.72</i>	5,980.54		
	1926	5,858.14			<i>152.69</i>	<i>152.69</i>			
					10,840.09	10,840.09	6,010.83		

Gunnery and engineering exercises	1928		46,650.00	29,492.47	29,492.47		17,157.53
	1927	11,711.75		6,893.14	6,893.14		4,818.61
	1926	20,481.86		16,934.52	16,934.52	3,547.34	
	Certified claims.		457.13	457.13	457.13		
				53,777.26	53,777.26		
Instruments and supplies	1928		585,000.00	515,525.32	515,525.32		69,474.68
	1927	116,496.41		67,701.68	67,701.68		48,794.73
	1926	102,414.67		36,694.60	36,694.60	65,720.07	
	1919		³ 9.59	9.59	9.59		
Certified claims.		7,768.37	7,768.37	7,768.37			
				627,680.38	627,680.38		
Naval training station— California	1928		160,000.00	156,387.88	156,387.88		3,612.12
	1927	6,488.10		6,386.33	6,386.33		101.77
	1926	401.16				401.16	
	Certified claims.		986.63	986.63	986.63		
				163,760.84	163,760.84		
Great Lakes	1928		245,000.00	231,813.61	231,813.61		13,186.39
	1927	12,718.35		12,585.69	12,585.69		132.66
	1926	478.19				478.19	
					244,399.30	244,399.30	
Hampton Roads, Va.	1928		245,000.00	240,225.86	240,225.86		4,774.14
	1927	3,974.58		1,753.89	1,753.89		2,220.69
	1926	1,654.97				1,654.97	
					241,979.75	241,979.75	
Rhode Island	1928		245,000.00	240,492.38	240,492.38		4,507.62
	1927	1,060.74		521.18	521.18		539.56
	1926	786.27		336.80	336.80	449.47	
					241,350.36	241,350.36	
Naval War College	1928		105,000.00	95,550.12	95,550.12		9,449.88
	1927	5,582.40		2,695.08	2,695.08		2,867.32
	1926	1,546.60				1,546.60	
					98,245.20	98,245.20	
Naval Reserve Officers' Training Corps	1928, Dec. 31, 1928		65,000.00	37,247.48	37,247.48		27,752.52
	1927, Dec. 31, 1927	9,128.45		2,811.21	2,811.21		6,317.24
				40,058.69	40,058.69		
					3,787,872.20	3,787,872.20	
Organizing the Naval Reserve	1928		3,890,500.00	3,256,055.05	3,256,055.05		634,444.95
	1927	871,733.54		531,817.15	531,817.15		339,916.39
Organizing the Naval Reserve Force	1926	489,411.02		6,188.11	6,188.11	483,222.91	
	1925			77.80	77.80	77.80	
	1924			146.03	146.03	146.03	
	1923			152.19	152.19	152.19	
	1922			102.56	102.56	102.56	
	Certified claims.		436.09	436.09	436.09		
					6,145.62	6,145.62	

³ Returned to "Naval supply account fund."

⁴ Transferred from "Naval supply account fund."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF NAVIGATION—continued									
Ocean and lake surveys.....	1928		\$85,000.00	\$83,356.49	\$83,356.49		\$1,643.51		
	1927	\$6,782.56		<i>1,002.77</i>	<i>1,003.77</i>		7,786.33		
	1926	20,832.36				\$20,832.36			
				82,352.72	82,352.72				
Outfits on first enlistment	1920 and prior.		566.04	566.04	566.04				
	1919		<i>33.75</i>	<i>33.75</i>	<i>33.75</i>				
	1917-18								
				532.29	532.29				
Recreation for enlisted men, Navy.....	1928		400,000.00	351,471.97	351,471.97		48,528.03		
	1927	62,399.99		48,416.66	48,416.66		13,983.33		
	1926	25,233.21		116.04	116.04	25,117.17			
				400,004.67	400,004.67				
Transportation.....	1928		(7)						
	1927	794,461.81		532,481.66	532,481.66		261,980.15		
	1926	924,506.29		8,750.64	8,750.64	915,755.65			
	1925		28.18	<i>20.89</i>	<i>20.89</i>	49.07			
	1924		1.40	<i>285.35</i>	<i>285.35</i>	286.75			
	1923		103.00	51.40	51.40	51.60			
	1922			<i>175.85</i>	<i>175.85</i>	175.85			
	1921		39.32	<i>44.50</i>	<i>44.50</i>	83.82			
	1920 and prior.		1,742.19	1,742.19	1,742.19				
	Certified claims.		5,345.89	5,196.14	5,196.14	149.75			
				547,695.44	547,695.44				
Salaries, Hydrographic Office.....	1928		325,000.00	324,900.00	324,730.03		100.00	\$169.97	
	1927	132.99	\$1,045.56	<i>1,045.56</i>			1,178.55		
	1926	3,834.79				3,834.79			
				323,854.44	324,730.03				
Contingent and miscellaneous expenses, Hydrographic Office.....	1928		128,800.00	102,853.40	102,200.19		25,946.60	653.21	
	1927	7,075.22	5,848.81	5,989.51	11,838.32		1,085.71		
	1926	214.10		<i>.80</i>	<i>.80</i>	214.90			
				108,842.11	114,037.71				
Salaries, Naval Observatory.....	1928		88,600.00	85,516.09	85,323.04		3,083.91	193.05	
	1927	2,100.00	525.35	<i>525.35</i>			2,625.35		
	1926	582.90				582.90			
				84,990.74	85,323.04				

Contingent and miscellaneous expenses, Naval Observatory-----	1928			29,420.00	26,340.44	23,789.00		3,079.56	2,551.44
	1927	3,254.64	3,151.70		1,868.71	5,020.41		1,385.93	
	1926	816.03	.33		15.77	16.10	800.26		
					28,224.92	28,825.51			
Grounds and roads, Naval Observatory-----	1928			6,000.00	5,500.00	4,947.93		500.00	552.07
	1927	1,090.00	280.77		1,052.53	1,333.30		37.47	
	1926	90.06					90.06		
					6,552.53	6,281.23			
Naval Observatory, Washington, D. C.-----	No year.			7,500.00	89.10	89.10		7,410.90	
Observations, eclipse of the sun, Naval Observatory-----	1926				613.38	613.38	613.38		
Salaries, Nautical Almanac Office-----	1928			32,060.00	31,740.73	31,611.76		319.27	128.97
	1927	678.96	984.40		862.30	122.10		1,541.26	
	1926	872.72					872.72		
					30,878.43	31,733.86			
Permanent and indefinite: Naval Home, Philadelphia, Pa.-----	1928			⁸ 166,800.00	149,474.42	149,474.42		17,325.58	
	1927	16,654.13			5,379.21	5,379.21		11,274.92	
	1926	26,224.11		⁹ 26,224.11					
					154,853.63	154,853.63			
Special fund—Naval fines and forfeitures	No year.	800,530.70		¹⁰ 144,804.94	317,392.93	317,392.93		627,942.71	
Total, Bureau of Navigation-----		4,381,465.78	12,145.35	7,420,949.40	8,015,919.50	8,023,702.35	1,537,571.36	2,248,924.32	4,362.50
BUREAU OF ENGINEERING									
Salaries, Bureau of Engineering-----	1928			275,480.00	273,875.33	273,643.06		1,604.67	232.27
	1927	2,450.31	425.26		400.26	25.00		2,850.57	
	1926	5,632.96					5,632.96		
					273,475.07	273,668.06			
Engineering-----	1928			¹¹ 19,426,300.00	16,902,659.98	16,902,659.98		2,523,640.02	
	1927	2,845,868.16		¹² 471.44	2,009,394.70	2,009,394.70		836,944.90	
	1926	584,267.92		¹³ 9,651.28	391,712.63	391,712.63	202,206.57		
	1925-26	11,746.59					11,746.59		
	1925			¹⁴ 2.05			2.05		
	1922				2,517.20	2,517.20	2,517.20		
	1920			⁴ .67	.67	.67			
Certified claims.				100,002.37	100,002.37	100,002.37			
					19,401,253.15	19,401,253.15			

⁴ Transferred from "Naval supply account fund."

⁵ Credit of \$33.75 transferred from 1917-1918 account returned to "Naval supply account fund."

⁶ Transferred to 1919 account.

⁷ Provided for under "Pay, subsistence and transportation, Navy, 1928," Bureau of Supplies and Accounts.

⁸ Transferred from "Navy pension fund, interest."

⁹ Returned to "Navy pension fund, interest."

¹⁰ Exclusive of \$715,000 transferred to "Naval hospital fund," special fund.

¹¹ Exclusive of \$53,700 transferred to same object under Department of the Interior, Geological Survey.

¹² Returned from same object under Department of the Interior.

¹³ Returned from same objects under Department of Commerce and Department of the Interior, Geological Survey.

¹⁴ Returned from same object under Department of Commerce.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF ENGINEERING—continued									
Engineering (transfers to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926	1927	\$200.00	\$404.24		\$125.00	\$520.25		\$75.00	\$8.99
Act Feb. 27, 1925	1926	21.90	53.55	¹⁶ \$75.45	53.55				
Act May 21, 1920	1925			¹⁵ 2.05	2.05				
Engineering (transfers to Department of the Interior, Geological Survey):									
Act Jan. 12, 1927	1928			¹⁶ 58,700.00	58,699.63	57,742.67		.37	956.96
Act May 10, 1926	1927	2,313.83		¹⁶ 471.44	1,770.35	1,770.35		72.04	
Act May 21, 1920	1926	9,575.83		¹⁵ 9,575.83					
Engineering experimental station, Annapolis, Md.									
	1928			175,000.00	172,909.09	172,909.09		2,090.91	
	1927	1,922.04			1,616.96	1,616.96		305.08	
	1926	770.31					\$770.31		
					174,526.05	174,526.05			
Total, Bureau of Engineering		3,464,769.85	883.05	20,035,483.04	19,909,793.65	19,909,478.48	222,875.68	3,367,583.56	1,198.22
BUREAU OF CONSTRUCTION AND REPAIR									
Salaries, Bureau of Construction and Repair									
	1928			349,830.00	346,500.00	345,835.37		3,330.00	664.63
	1927	10,513.60	667.01		556.46	110.55		11,070.06	
	1926	3,729.53					3,729.53		
					345,943.54	345,945.92			
Construction and repair	1928-29			200,000.00	188.71	188.71		199,811.29	
	1928			¹⁷ 17,120,000.00	16,644,019.81	16,644,019.81		475,980.19	
	1927	269,529.78			249,787.26	249,787.26		19,742.52	
	1926	82,602.07		¹⁸ 267.68	58,296.15	58,296.15	24,573.60		
	1925			¹⁹ 420.00			420.00		
	1924				63.34	63.34	63.34		
	1923			¹⁹ 480.00			480.00		
	1922				8.00	8.00	8.00		
	1921				20.54	20.54	20.54		
	1920			⁴ 33.12	33.12	33.12			
	1917				34.72	34.72	34.72		
Certified claims.				35.44	35.44	35.44			
					16,952,233.89	16,952,233.89			

Construction and repair (transfers to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926-----	1927	50.00	142.75		50.00	186.34			6.41
Act Feb. 27, 1925-----	1926	262.25		²⁰ 262.25					
Construction and repair (transfer to Department of Commerce, Coast and Geodetic Survey, act May 21, 1920)---	1928			²¹ 8,000.00	8,000.00	1,681.62			6,318.38
Construction and repair (transfers act May 21, 1920): To War Department-----	1928			²¹ 37,000.00	6,636.19	6,636.19		30,363.81	
	1927	9,516.62			9,516.62	9,516.62			
	1926	5.43		²⁰ 5.43					
	1925			²⁰ 420.00	420.00	420.00			
	1923			²⁰ 480.00	480.00	480.00			
Certified claims-----				86.14	86.14	86.14			
					15,338.95	15,338.95			
Construction of buildings and improvements, air stations--	No year.			1,862,000.00	2,699.58	2,699.58		1,859,300.42	
Major alterations, naval vessels-----	1928-29			6,575,000.00	2,542,931.40	2,542,931.40		4,032,068.60	
Total, Bureau of Construction and Repair-----		376,209.28	809.76	26,151,984.70	19,867,197.36	19,861,017.70	29,329.73	6,631,666.89	6,989.42
BUREAU OF ORDNANCE									
Salaries, Bureau of Ordnance--	1928			144,000.00	141,500.00	140,848.87		2,500.00	651.13
	1927	6,500.00	484.96		484.96			6,984.96	
	1926	5,403.57					5,403.57		
					141,015.04	140,848.87			
Ammunition for ships of the Navy-----	No year.	296.32			156.00	156.00	140.32		
Ammunition for vessels-----	1919			²² 424,350.00	424,350.00	424,350.00			
	1917-18			⁶ 3,913.37	3,913.37	3,913.37			
					428,263.37	428,263.37			
Armor plant, Navy-----	No year.	48,176.01					46,000.00	2,176.01	
Experiments-----	1928			²³ 182,500.00	163,307.92	163,307.92		19,192.08	
	1927	16,573.07			9,566.10	9,566.10		7,006.97	
	1926	6,406.55			4,181.71	4,181.71	2,224.84		
					177,055.73	177,055.73			
Experiments (transfer to War Department, act May 21, 1920)-----	1928			²⁴ 7,500.00	155.80	155.80		7,344.20	
	1927	345.94			344.16	344.16		1.78	
					499.96	499.96			

⁴ Transferred from "Naval supply account fund."

⁵ Transferred to 1919 account.

¹⁴ Returned to same object under Navy Department.

¹⁶ See note 11.

¹⁷ Exclusive of \$45,000 transferred to same object under Department of Commerce and War Department.

¹⁸ Returned from same object under Department of Commerce and War Department.

¹⁹ Returned from same object under War Department.

²⁰ Returned to same object under Navy Department.

²¹ See note 17.

²² This amount, together with \$3,913.37 transferred from 1917-18 account, was returned to "Naval supply account fund."

²³ Exclusive of \$7,500 transferred to same object under War Department.

²⁴ See note 23.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF ORDNANCE—continued									
Ordnance and ordnance stores.	1928			²⁶ \$ 11,716,384.59	\$9,256,966.65	\$9,256,966.65		\$2,459,417.94	
	1927	\$2,439,073.31		¹⁹ 1,257.71	1,651,575.21	1,651,575.21		788,755.81	
	1926	591,386.68		¹⁹ 749.67	437,307.03	437,307.03	\$154,829.32		
	1925			39.40	176.82	176.82	216.22		
	1922				32.10	32.10	32.10		
	1921				9,943.57	9,943.57	9,943.57		
	1919			⁸ 2,547.10	2,547.10	2,547.10			
Certified claims.				57,481.10	57,481.10	57,481.10			
					11,390,630.40	11,390,630.40			
Ordnance and ordnance stores (transfers to Department of Commerce, Bureau of Standards):									
Act May 21, 1920.	1928			²⁶ 12,000.00	10,000.00	9,604.32		2,000.00	\$395.68
	1927	2,407.57	\$1,792.67		2,213.66	3,643.83		193.91	362.50
	1926	78.68	10.03		78.68	88.71			
					12,292.34	13,336.86			
Ordnance and ordnance stores (transfers, act May 21, 1920):									
To War Department.	1928			²⁶ 721,615.41	8,107.06	8,107.06		713,508.35	
	1927	501,781.44		²⁷ 1,257.71	415,029.01	415,029.01		85,494.72	
	1926	16,544.32		²⁷ 749.67	15,794.65	15,794.65			
	1925			²⁷ 39.40	39.40	39.40			
					438,891.32	438,891.32			
Projectile plant, Navy.	No year.	10,147.09					4,000.00	6,147.09	
Reserve ordnance supplies.	1919			³ 1,033.56	1,033.56	1,033.56			
Torpedoes and appliances.	No year.	274,312.18		450,000.00	429,850.18	429,850.18		294,462.00	
Total, Bureau of Ordnance.		3,919,432.73	2,287.66	12,859,637.07	12,161,094.04	12,161,972.39	222,789.94	4,395,185.82	1,409.31
BUREAU OF SUPPLIES AND ACCOUNTS									
Salaries, Bureau of Supplies and Accounts.	1928			793,800.00	785,400.00	785,096.21		8,400.00	303.79
	1927	10,346.11	1,882.35		1,882.35			12,228.46	
	1926	27,215.42					27,215.42		
					783,517.65	785,096.21			

Freight	1924			236.46	236.46	236.46	
	1921			348.38	348.38	348.38	
	1920 and prior.			29.15	29.15		
	1919 and prior.			21.73	21.73		
	1917-18			11.52	11.52		
	1915			17.68	17.68	17.68	
Certified claims.		3,001.02		3,001.02	3,001.02		
				2,394.40	2,394.40		
Fuel and transportation	1928		12,000,000.00	10,394,354.52	10,394,354.52		1,605,645.48
	1927	2,361,140.36		428,667.64	428,667.64		1,932,472.72
	1926	1,313,675.22		197.60	197.60	1,313,477.62	
				10,823,219.76	10,823,219.76		
Maintenance	1928		9,778,000.00	8,891,066.36	8,891,066.36		886,933.64
	1927	749,755.60		743,097.91	743,097.91		6,657.69
	1926	48,579.79		21,915.29	21,915.29	26,664.50	
	1925		5.83	150.77	150.77	156.60	
	1923			28.95	28.95	28.95	
	1922			14.21	14.21	14.21	
Certified claims.			1,342.34	1,342.34	1,342.34		
				9,657,227.97	9,657,227.97		
Pay, subsistence, and transportation, Navy	1928-29		500,000.00				500,000.00
	1928		147,592,927.00	141,173,334.85	141,173,334.85		6,419,592.15
	1927-28	500,000.00					500,000.00
				141,173,334.85	141,173,334.85		
Pay of the Navy	1928		(29)				
	1927	3,959,265.54		3,810,025.68	3,810,025.68		149,239.86
	1926-27	313,636.36		28,957.99	28,957.99		284,678.37
	1926	31,364.63		42,725.62	42,725.62	74,090.25	
	1925		2,359.27	10,656.00	10,656.00	13,015.27	
	1924		471.01	7,807.47	7,807.47	8,278.48	
	1923		997.62	2,214.65	2,214.65	3,212.27	
	1922		530.23	2,527.40	2,527.40	3,057.63	
	1921		434.50	897.69	897.69	1,332.19	
	1920 and prior.		43,849.21	3,849.21	3,849.21		
	1919		315,608.24	15,608.24	15,608.24		
	1917		2.10	2.10	2.10		
Certified claims.			50,415.89	50,265.98	50,265.98	149.91	
				3,810,663.89	3,810,663.89		
Provisions, Navy	1928		(29)				
	1927	78,576.20		312,910.80	312,910.80		391,487.00
	1926	788,999.25		783.48	783.48	788,215.77	
	1925			1,691.64	1,691.64	1,691.64	
	1924-25			1.50	1.50	1.50	
	1923-24			39.36	39.36	39.36	
	1921-22			136.00	136.00	136.00	
	1919-20		3983.56	983.56	983.56		
	1917-1919		417.79	17.79	17.79		
	1917-18		447.83	47.83	47.83		
Certified claims.			166.35	166.35	166.35		
				314,747.41	314,747.41		

³ Returned to "Naval supply account fund."
⁴ Transferred from "Naval supply account fund."
⁵ Transferred to 1919 account.
⁶ Returned from same object under War Department.

²⁹ Exclusive of \$733,615.41 transferred to same object under Department of Commerce and War Department.
³⁰ See note 25.
³¹ Returned to same object under Navy Department.

²⁸ This amount, together with \$11.52 transferred from 1917-18 account, was returned to "Naval supply account fund."
²⁹ Provided for under "Pay, subsistence, and transportation, Navy, 1928."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF SUPPLIES AND ACCOUNTS—continued									
Reserve material, Navy.....	No year.	\$774, 392. 06			\$3, 491. 69	\$3, 491. 69		\$777, 883. 75	
Permanent and indefinite:									
Navy pension fund, interest..	No year.	10, 405. 99		³⁰ \$15, 818. 12				26, 224. 11	
Naval supply account fund..	No year.	20, 849, 403. 14		³¹ 4, 892, 684. 90	3, 243, 352. 02	3, 243, 352. 02		19, 200, 070. 26	
Naval supply account fund (transfer to War Department, act May 21, 1920).....	No year.	44, 566. 75		⁴ 227, 689. 15	131, 117. 12	131, 117. 12		141, 138. 78	
Naval working fund.....	No year.	2, 252, 616. 31			131, 099. 87	131, 099. 87		2, 121, 516. 44	
Special funds—									
Clothing and small-stores fund.....	No year.	3, 458, 934. 22		83. 81	1, 709, 519. 11	1, 709, 519. 11		5, 168, 537. 14	
Ships' stores profits, Navy..	No year.	80, 007. 57		297, 915. 26	322, 904. 75	322, 904. 75		55, 018. 08	
Trust funds—									
Pay of the Navy, deposit fund.....	No year.	169, 552. 92			19, 176. 85	19, 176. 85		150, 376. 07	
Navy allotments (transfer to Veterans' Bureau, act Oct. 6, 1917) ³²	No year.	47, 574. 64	\$9, 405. 33		5, 479. 76	1, 034. 23		53, 054. 40	
Total, Bureau of Supplies and Accounts.....		37, 870, 008. 08	11, 287. 68	166, 360, 593. 53	161, 578, 067. 12	161, 584, 091. 21	\$2,261,380.09	40, 391, 154. 40	
5, 263. 59									
BUREAU OF MEDICINE AND SURGERY									
Salaries, Bureau of Medicine and Surgery.....	1928			71, 960. 00	71, 800. 00	71, 682. 35		160. 00	
	1927	900. 00	318. 04		318. 04			117. 65	
	1926	1, 070. 78					1, 070. 78		
					71, 481. 96	71, 682. 35			
Bringing home remains of officers, etc., Navy Department	Certified claims.			78. 61	78. 61	78. 61			
Care of the dead, Bureau of Medicine and Surgery.....	1928			75, 000. 00	65, 143. 91	65, 143. 91		9, 856. 09	
	1927	32, 195. 93			21, 443. 57	21, 443. 57		10, 752. 36	
	1926	10, 845. 74			374. 33	374. 33	11, 220. 07		
	1925				19. 74	19. 74	19. 74		
					86, 193. 41	86, 193. 41			
Care of hospital patients.....	Certified claims.			60. 00	60. 00	60. 00			
Contingent.....	1926	43, 108. 54			1, 949. 83	1, 949. 83	41, 158. 71		

Medical Department	1928			2, 012, 000. 00	1, 845, 470. 36	1, 845, 470. 36		166, 529. 64	
	1927	59, 712. 49			24, 434. 90	24, 434. 90		84, 147. 39	
	1926	75, 922. 38			212. 40	212. 40	75, 709. 98		
	1924				3. 89	3. 89	3. 89		
	1922				100. 00	100. 00	100. 00		
	1919			300. 00	300. 00	300. 00			
					1, 820, 843. 97	1, 820, 843. 97			
Permanent and indefinite: Special fund—									
Naval hospital fund..... No year		2, 987, 501. 74		1, 213, 901. 70	2, 403, 927. 39	2, 403, 927. 39		1, 797, 476. 05	
Total, Bureau of Medi- cine and Surgery.....		3, 211, 257. 60	318. 04	3, 372, 700. 31	4, 384, 535. 17	4, 384, 735. 56	129, 283. 17	2, 070, 139. 57	117. 65
BUREAU OF YARDS AND DOCKS									
Salaries, Bureau of Yards and Docks.....	1928			258, 000. 00	252, 500. 00	252, 014. 11		5, 500. 00	485. 89
	1927	1, 000. 00	626. 86		626. 86			1, 626. 86	
	1926	1, 164. 42					1, 164. 42		
					251, 873. 14	252, 014. 11			
Contingent.....	1928			125, 000. 00	96, 527. 43	96, 527. 43		28, 472. 57	
	1927	3, 863. 04		283. 29	4, 146. 33	4, 146. 33			
	1926	6, 400. 24			215. 00	215. 00	6, 185. 24		
					100, 888. 76	100, 888. 76			

¹ Returned to "Naval supply account fund."

² Transferred from "Naval supply account fund."

³ Includes \$28,224.11 returned from "Naval Home, Philadelphia, 1928" and excludes \$454,931.91 transferred to the following accounts:

Naval Home, Philadelphia, 1928.....	\$166, 800. 00
Navy pensions, 1928 (Interior).....	288, 131. 91

⁴ Under the provisions of the act of Mar. 1, 1921 (41 Stat. 1169), the "Naval supply account fund" was debited with \$5,354,491.68 transferred to sundry appropriations and credited with \$481,306.78 returned from sundry appropriations enumerated below during the fiscal year 1928, by transfer appropriation warrants:

NAVY DEPARTMENT

Office of the Secretary:		
Increase of compensation, Naval Establishment.....	1918	\$26. 35
Bureau of Navigation:		
Salaries, Bureau of Navigation.....	1918	67. 67
Outfits on first enlistment.....	1920 and prior.	566. 04
Transportation.....	1920 and prior.	1, 742. 19
Total, Bureau of Navigation.....		2, 376. 90
Bureau of Engineering:		
Engineering.....	1920	. 67
Bureau of Construction and Repair:		
Construction and repair.....	1920	33. 12
Bureau of Supplies and Accounts:		
Freight.....	1920 and prior.	31. 10
	1919 and prior.	31. 88
Pay of the Navy.....	1920 and prior.	6, 088. 01
	1919	173. 40
	1917	2. 10
Provisions, Navy.....	1917-1919	17. 79
	1917-18	47. 83
Naval supply account fund (transfer to War Department, act May 21, 1920)....	No year.	229, 965. 13
Total, Bureau of Supplies and Accounts.....		236, 367. 24
Marine Corps:		
Contingent.....	1913 and prior.	38. 85
Maintenance, Quartermaster's Department.....	1920 and prior.	322. 55
Pay.....	1920 and prior.	337. 00
Total, Marine Corps.....		698. 40
Increase of the Navy:		
Increase of the Navy, construction and machinery.....	No year.	5, 115, 000. 00
Total debits transferred to naval accounts.....		5, 354, 491. 68

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

Office of the Secretary:		
Pay, miscellaneous.....	1920	\$10. 70
Bureau of Navigation:		
Instruments and supplies.....	1919	9. 59
Outfits on first enlistment.....	1919	33. 75
Total, Bureau of Navigation.....		43. 34
Bureau of Ordnance:		
Ammunition for vessels.....	1919	428, 263. 37
Ordnance and ordnance stores.....	1919	2, 547. 10
Reserve ordnance supplies.....	1919	1, 033. 56
Total, Bureau of Ordnance.....		431, 844. 03
Bureau of Supplies and Accounts:		
Freight.....	1920	1. 95
	1919 and prior.	65. 13
Pay of the Navy.....	1920 and prior.	2, 238. 80
	1919	15, 781. 64
Provisions, Navy.....	1919-20	983. 56
Naval supply account fund (transfer to War Department, act May 21, 1920)....	No year.	2, 275. 98
Total, Bureau of Supplies and Accounts.....		21, 347. 06
Bureau of Medicine and Surgery:		
Medical Department.....	1919	300. 00
Bureau of Aeronautics:		
Aviation, Navy.....	1920	774. 22
	1919	7, 440. 50
Total, Bureau of Aeronautics.....		8, 214. 72
Marine Corps:		
Pay.....	1920 and prior.	25. 83
	1919	21. 10
Total, Marine Corps.....		46. 93
Total credits transferred from naval accounts.....		461, 806. 78

²² Represents allotments of Navy pay under the war risk insurance act.

²³ Includes \$715,000 transferred from "Navy fines and forfeitures," special fund.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF MEDICINE AND SURGERY—(CON.)									
Maintenance, Bureau of Yards and Docks	1928			³⁴ \$6,998,250.00	\$6,648,786.98	\$6,648,786.98		\$349,463.02	
	1927	\$269,727.49			215,602.79	215,602.79		54,124.70	
	1926	51,332.27			2,551.53	2,551.53	\$48,780.74		
	1925				1,445.92	1,445.92	1,445.92		
	1924				36.00	36.00	36.00		
	1923				1,427.18	1,427.18	1,427.18		
	Certified claims.			2,154.99	2,154.99	2,154.99			
					6,866,187.19	6,866,187.19			
Maintenance, Bureau of Yards and Docks (transfer, act May 21, 1920):									
To War Department	1928			³⁵ 1,750.00	641.40	641.40		1,108.60	
Ammunition storage facilities, Navy	1928-29			1,193,998.00				1,193,998.00	
Bridge, Naval Air Station, Pensacola, Fla.	1928-29			³⁶ 165,000.00				165,000.00	
Bridge, navy yard, Portsmouth, N. H.	No year.	41,473.11			333.33	333.33		41,139.78	
Depots for coal	No year.	10,377.74			10,000.00	10,000.00	377.74		
Improvements at ordnance stations	No year.	289,316.85			399.76	399.76		288,917.09	
Lightning protection, Naval Ammunition Depots	No year.			72,000.00				72,000.00	
Marine barracks:									
Parris Island, S. C.	No year.			30,000.00	3,537.00	3,537.00		26,463.00	
Quantico, Va.	No year.	42,017.92		1,650,000.00	81,882.25	81,882.25		1,610,135.67	
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.	288,013.33						288,013.33	
Naval aeronautic station, Pensacola, Fla.	No year.	1,123.49			951.49	951.49	172.00		
Naval ammunition depots:									
Fort Lafayette, N. Y.	No year.	12,000.00			11,977.90	11,977.90		22.10	
Fort Mifflin, Pa.	No year.	2.86					2.86		
Lake Denmark, N. J.	No year.	5,435.50					5,435.50		
Pearl Harbor, Hawaii	No year.	2,907.56			2,374.19	2,374.19	27.55	505.82	
Puget Sound, Wash.	No year.	130.32					130.32		
Naval base, San Diego, Calif.	No year.	100,000.00		150,000.00	18,122.94	18,122.94		231,877.06	
Naval coal depot, Melville Station, R. I.	No year.	15,000.00						15,000.00	
Naval fuel depot:									
San Diego, Calif.	No year.	17,452.06			12,579.22	12,579.22		4,872.84	
Yorktown, Va.	No year.	6,002.97			4,917.47	4,917.47		1,085.50	
Naval operating base, Hampton Roads, Va.	No year.	89,648.20			56,810.32	56,810.32	2,773.42	30,064.46	
Naval proving ground, Indian-head, Md.	No year.	2,189.69			2,140.00	2,140.00		49.69	
Naval training camps	No year.	163,496.09			37,495.78	37,495.78	126,000.31		

Naval hospital:									
Fort Lyon, Colo.	No year.	4,782.36					4,782.36		
San Diego, Calif.	No year.	41,825.08			19,013.46	19,013.46		22,811.62	
Naval magazine:									
Dover, N. J.	No year.	5,333.34			341.83	341.83	4,991.51		
Fort Mifflin, Pa.	No year.	298,936.00						298,936.00	
Navy yard:									
Boston, Mass.	No year.	53,946.09		7,870.90	47,429.29	47,429.29	1,733.28	12,654.42	
Charleston, S. C.	No year.	1,058.37		36,000.00	35,087.35	35,087.35	247.50	1,723.50	
Mare Island, Calif.	No year.	105,111.45		205,000.00	262,485.55	262,485.55		47,625.90	
New York, N. Y.	No year.	56,926.38		432,000.00	246,410.55	246,410.55	197.06	242,318.77	
Norfolk, Va.	No year.	93,343.91		62,500.00	117,916.64	117,916.64	13,116.78	24,810.49	
Philadelphia, Pa.	No year.	63,087.55		375,000.00	115,497.89	115,497.89	452.23	322,137.43	
Puget Sound, Wash.	No year.	17,818.02		375,000.00	137,397.27	137,397.27	5,886.65	249,534.10	
	1926	1,274.70			1,274.69	1,274.69	.01		
					138,671.96	138,671.96			
Washington, D. C.	No year.	35,607.46			17,908.42	17,908.42		17,699.04	
Naval station:									
Cavite, P. I.	No year.	480,933.49		45,000.00	82,826.45	82,826.45	9.94	443,097.10	
Guantanamo, Cuba	No year.	45,657.63		245,000.00	70,509.29	70,509.29		220,148.34	
Guam	No year.	18,049.61		25,000.00	11,556.86	11,556.86		31,492.75	
Key West, Fla.	No year.			25,000.00	17,388.89	17,388.89		7,611.11	
Pearl Harbor, Hawaii	No year.	796,007.91		2,845,000.00	2,307,444.05	2,307,444.05	4,457.34	1,329,106.52	
San Diego, Calif.	No year.	286,819.54			201,262.79	201,262.79		85,556.75	
Tutuila, Samoa	No year.	8,104.26			584.48	584.48		7,519.78	
Naval training station:									
Great Lakes, buildings	No year.	66,902.50		70,000.00	81,284.85	81,284.85		55,617.65	
San Diego, Calif.	No year.	95,373.54			45,629.60	45,629.60		49,743.94	
Naval torpedo station:									
Keyport, Wash.	No year.	7,261.02			7,261.02	7,261.02			
Newport, R. I.	No year.	817.17			250.98	250.98	566.19		
Navy Mine Depot, Yorktown, Va.	No year.	580,000.00			197,220.42	197,182.87		382,779.58	\$37.55
Repairs due to hurricane damages, Naval Air Station, Pensacola, Fla., 1927-28		677,415.88		³⁷ 165,000.00	467,528.66	467,520.29		44,887.22	8.37
Submarine and destroyer base, Columbia River		26,354.48						26,354.48	
Submarine base:									
Coco Solo, Canal Zone	No year.	35,674.25			6,254.26	6,254.26		29,419.99	
Key West, Fla.	No year.	59,594.23			29,493.63	29,493.63		30,100.60	
New London, Conn.	No year.			150,000.00	987.04	987.04		149,012.96	
Pearl Harbor, Hawaii	No year.	433,501.52		365,000.00	111,729.40	111,729.40		686,772.12	
Total, Bureau of Yards and Docks		5,833,624.89	\$626.86	15,744,807.18	12,103,087.75	12,103,182.80	230,400.05	9,244,944.27	531.81
BUREAU OF AERONAUTICS									
Salaries, Bureau of Aeronautics									
	1928			200,000.00	197,000.00	196,639.33		3,000.00	360.67
	1927	990.00	479.42		489.42	10.00		1,479.42	
	1926	6,244.70					6,244.70		
					196,510.58	196,629.33			

³⁴ Exclusive of \$1,750 transferred to same object under War Department.
³⁶ See note 34.

³⁵ Transferred from "Repairs due to hurricane damages, Naval Air Station, Pensacola, Fla., 1927-28."
³⁷ Transferred to "Bridge, naval air station, Pensacola, Fla., 1928-29."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927		Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers					
BUREAU OF AERONAUTICS—continued								
Aviation, Navy	1928			³⁸ \$19,714,627.50	\$10,549,635.93	\$10,549,635.93		\$9,164,991.57
	1927	\$9,827,814.67		³⁹ 14.49	8,674,064.30	8,674,064.30		1,153,764.86
	1926	2,603,812.43		⁴⁰ 1,563.58	2,480,955.47	2,480,955.47	\$124,420.54	
	1925			⁴¹ 150.32			150.32	
	1924			⁴² 577.69	48.80	48.80	528.89	
	1921				<i>982.18</i>	<i>982.18</i>	<i>982.18</i>	
	1920			³ 774.22	774.22	774.22		
	1919			³ 7,440.50	7,440.50	7,440.50		
	Certified claims.			197,498.76	197,498.76	197,498.76		
					21,893,006.36	21,893,006.36		
Aviation, Navy (transfers to Department of Commerce, Bureau of Standards):								
Act Feb. 24, 1927	1928			⁴³ 77,500.00	74,000.00	64,247.17		\$9,752.83
Act Apr. 29, 1926	1927	2,754.71	\$14,128.99		2,500.00	16,585.65	3,500.00	43.34
Act Feb. 27, 1925	1926	100.30	288.91	⁴⁴ 389.21	288.91		254.71	
Act May 21, 1920	1925			⁴⁴ 31.30	31.30	31.30		
Aviation, Navy (transfer to Department of Commerce, Bureau of Mines):								
Act May 21, 1920	1925		1.54	⁴⁴ 119.02	119.02	117.48		
Aviation, Navy (transfers to Department of the Interior, Bureau of Mines, act Jan. 24, 1923)	1924			⁴⁴ 528.89	528.89	528.89		
	Certified claims.			528.89	528.89	528.89		
Aviation, Navy (transfers, act May 21, 1920):								
To Department of Agriculture	1928			⁴³ 11,500.00	11,500.00	11,500.00		
	1927				<i>1.50</i>	<i>1.50</i>	1.50	
					11,498.50	11,498.50		
To War Department	1928			⁴³ 128,872.50			128,872.50	
	1927	17,086.25		⁴⁴ 14.49	14,719.49	14,719.49	2,352.27	
	1926	1,174.37		⁴⁴ 1,174.37				
	Certified claims.			.76	.76	.76		
					14,720.25	14,720.25		
Acquisition of sites, Aviation, Navy	No year.	43,778.60					43,778.60	
Total, Bureau of Aeronautics		12,503,756.03	14,898.86	20,322,362.49	22,191,796.46	22,196,538.48	132,326.63	10,501,995.43
								10,156.84

NAVAL ACADEMY							
Buildings and grounds.....	No year.	3,416.81			1,745.10	1,745.10	1,671.71
Current and miscellaneous expenses.....	1928		85,000.00		72,651.37	72,651.37	12,348.63
	1927	11,983.11			5,863.41	5,863.41	6,119.70
	1926	5,725.55			25.05	25.05	5,750.60
	Certified claims.		3.00		3.00	3.00	
					78,492.73	78,492.73	
Maintenance and repairs.....	1928		1,000,000.00		945,977.40	945,977.40	54,022.60
	1927	56,911.62			50,213.71	50,213.71	6,697.91
	1926	6,432.98			1,496.10	1,496.10	4,936.88
					997,687.21	997,687.21	
Pay.....	1928		804,000.00		771,402.82	771,402.82	32,597.18
	1927	3,515.30					3,515.30
	1926	24,781.58					24,781.58
					771,402.82	771,402.82	
Total, Naval Academy.....		112,766.95	1,889,003.00		1,849,327.86	1,849,327.86	37,140.77
MARINE CORPS							
Contingent.....	1913 and prior.		38.85		38.85	38.85	
General expenses, Marine Corps.....	1928		⁴⁵ 11,318,938.00		8,989,839.66	8,989,839.66	2,329,098.34
	1927	1,818,477.56	⁴⁶ 1,818,323.23		3,368,662.49	3,368,662.49	268,138.30
	1926	308,145.68	⁴⁷ 562.42		17,450.70	17,450.70	291,257.40
	1925		46.55		1,899.23	1,899.23	1,945.78
	Certified claims.		530.33		530.33	530.33	
					12,374,583.95	12,374,583.95	
General expenses, Marine Corps (transfer to War Department, act May 21, 1920).....	1928		⁴⁸ 90,062.00		10,128.23	10,128.23	79,933.77
	1927	28,195.48	⁴⁹ 323.23		23,252.30	23,252.30	4,619.95
	1926	562.42	⁴⁹ 562.42				
					33,380.53	33,380.53	
Expenses, Marine band, Confederate veterans' reunion, Little Rock, Ark.....	1928		7,872.00		1,242.85	1,242.85	6,629.15
Maintenance, Quartermaster's Department.....	1924		72.26		785.35	785.35	857.61
	1923		481.02		254.11	254.11	735.13
	1922		76.84		76.84	76.84	
	1920 and prior.		⁴⁹ 322.55		322.55	322.55	
	Certified claims.		2,400.47		2,400.47	2,400.47	
					1,760.40	1,760.40	

³ Returned to "Naval supply account fund."

⁴ Transferred from "Naval supply account fund."

⁸ Exclusive of \$167,500 transferred to "Helium conservation, production, and exploitation, Bureau of Mines, act Feb. 24, 1927," and \$217,872.50 transferred to same object under Department of Agriculture, Department of Commerce, and War Department.

⁹ Returned from same object under War Department.

¹⁰ Returned from same object under Department of Commerce and War Department.

¹¹ Returned from same object under Department of Commerce.

¹² Includes \$528.89 returned from same object under Department of the Interior.

⁴³ See note 38.

⁴⁴ Returned to same object under Navy Department.

⁴⁵ Includes \$330,000 transferred from "Pay, Marine Corps, 1925," and \$863,336.31 from "Reserve supplies, Marine Corps," and excludes \$90,062 transferred to same object under War Department.

⁴⁶ Includes \$323.23 returned from same object under War Department.

⁴⁷ Returned from same object under War Department.

⁴⁸ See note 45.

⁴⁹ Returned to same object under Navy Department.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MARINE CORPS—continued									
Pay.....	1928			⁵⁰ 15, 561, 484. 00	\$14, 645, 591. 62	\$14, 645, 591. 62		\$915, 892. 38	
	1927	\$670, 003. 04		125, 631. 00	616, 100. 88	616, 100. 88		179, 533. 16	
	1926	565, 771. 52			59, 290. 84	59, 290. 84	\$506, 480. 68		
	1925	830, 000. 00		⁵¹ 829, 996. 02	117. 11	117. 11	121. 09		
	1924			90, 633. 75	555. 34	555. 34	91, 189. 09		
	1923			88. 45	14. 53	14. 53	102. 98		
	1922				38. 58	38. 58	38. 58		
	1921			20. 50	20. 50	20. 50			
	1920 and prior.			⁴ 311. 17	311. 17	311. 17			
	1919			³ 21. 10	21. 10	21. 10			
	Certified claims.			16, 876. 03	16, 876. 03	16, 876. 03			
					15, 337, 444. 38	15, 337, 444. 38			
Pay of civil employees, Marine Corps.....	1928			158, 300. 00	156, 551. 29	156, 551. 29		1, 748. 71	
	1927	4, 145. 84						4, 145. 84	
	1926	5, 834. 77					5, 834. 77		
					156, 551. 29	156, 551. 29			
Reserve supplies.....	No year.	1, 000, 306. 63		⁵² 863, 336. 31	103, 219. 23	103, 219. 23		33, 751. 09	
Reserve supplies (transfer to War Department, act May 21, 1920).....	No year.	295, 958. 36			234, 785. 16	234, 785. 16		61, 173. 20	
Permanent and indefinite: Trust funds—									
Pay of Marine Corps, deposit fund.....	No year.	443, 291. 26		15. 00	11, 716. 27	11, 716. 27		455, 022. 53	
Marine Corps allotments ⁵³ (transfer to Veterans' Bureau, act Oct. 6, 1917).....	No year.	3, 137. 70	\$955. 00		675. 83	220. 83		3, 813. 53	
Total, Marine Corps.....		5, 973, 830. 26	955. 00	27, 498, 847. 34	28, 230, 614. 54	28, 231, 069. 54	898, 563. 11	4, 343, 499. 95	
INCREASE OF THE NAVY									
Increase of the Navy.....	No year.			(⁵⁴)					
Increase of the Navy (transfer to War Department, act May 21, 1920).....	No year.	226, 170. 51		⁵⁵ 24, 978. 07	119, 536. 41	119, 536. 41		81, 656. 03	
Increase of the Navy, armor, armament, and ammunition.....	No year.	4, 103, 021. 67		⁵⁶ 9, 295, 199. 67	7, 690, 588. 57	7, 690, 588. 57		5, 707, 632. 77	
Increase of the Navy, armor, armament, and ammunition (transfers to War Department):									
Act May 21, 1920.....	No year.	910, 810. 52		⁵⁷ 227, 112. 67	579, 026. 53	579, 026. 53		558, 896. 66	
Act Mar. 4, 1915.....	No year.			⁵⁷ 2, 761. 50	2, 761. 50	2, 761. 50			
Increase of the Navy, armor and armament.....	No year.			(⁵⁸)					

Increase of the Navy, armor and armament (transfer to War Department, act Mar. 4, 1915).....	No year.	95. 77		⁵⁰ 95. 77			
Increase of the Navy, aviation.....	No year.	2, 483, 811. 88			1, 136, 457. 53	1, 136, 457. 53	1, 347, 354. 35
Increase of the Navy, construction and machinery.....	No year.	15, 732, 415. 16		⁶⁰ 30, 832, 246. 18	26, 581, 858. 56	26, 581, 858. 56	19, 982, 802. 78
Increase of the Navy, construction and machinery (transfer to War Department, act May 21, 1920).....	No year.	2, 794. 00			2, 738. 12	2, 738. 12	55. 88
Increase of the Navy, torpedo-boat destroyers.....	No year.	1, 167, 246. 18		^a 1, 167, 246. 18			
Naval emergency fund.....	No year.	233, 227. 96			26, 880. 70	26, 880. 70	206, 347. 26
Naval emergency fund (transfer to War Department, act Mar. 4, 1915).....	No year.	16, 221. 31			12, 510. 62	12, 510. 62	3, 710. 69
Alterations to naval vessels.....	No year.	338, 603. 40		2, 210, 000. 00	2, 411, 643. 33	2, 411, 643. 33	136, 960. 07
Total, Increase of the Navy.....		25, 214, 418. 36		41, 375, 000. 00	38, 564, 001. 87	38, 564, 001. 87	28, 025, 416. 49
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.	2, 109. 41	38, 556. 67		38, 330. 24	38, 330. 24	2, 335. 84
Claims for damages, Act Dec. 28, 1922, Navy Department.....	No year.	2, 432. 32	7, 706. 81		4, 284. 95	4, 284. 95	5, 854. 18
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, 110. 40			47. 63	47. 63	59, 062. 77
Judgments, Court of Claims, Navy.....	No year.	754, 213. 71	⁶¹ 1, 314, 981. 27		1, 271, 070. 31	1, 271, 070. 31	798, 124. 67
Judgments, United States courts, Navy.....	No year.	19, 842. 74	⁶² 332, 530. 93		300, 022. 60	300, 022. 60	2, 500. 00
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—							
Henry F. Downing.....	No year.		80. 20				80. 20
George Melling.....	No year.		3, 000. 00				3, 000. 00
Reimbursement to enlisted men, Navy, for clothing and bedding destroyed.....	No year.	147. 51					147. 51

^a See note 60

² Returned to "Naval supply account fund."

⁴ Transferred from "Naval supply account fund."

⁵⁰ Includes \$500,000 transferred for 1925 account.

⁶¹ This account was credited with an appropriation of \$3.98 and charged with \$830,000 transferred to accounts as follows:

General expenses, Marine Corps, 1928.....	\$330, 000
Pay, Marine Corps, 1928.....	\$500, 000

⁵² Transferred to "General expenses, Marine Corps, 1928."

⁵³ Represents allotments of Marine Corps pay under the war risk insurance act.

⁵⁴ The \$24,978.07 returned to this account from the same object under War Department was transferred to "Increase of the Navy, armor, armament, and ammunition."

⁵⁵ See note 54.

⁵⁶ Includes \$24,978.07 transferred from "Increase of the Navy," and \$95.77 from "Increase of the Navy, armor and armament," and excludes \$229,874.17 transferred to same object under War Department.

⁵⁷ See note 56.

⁵⁸ The \$95.77 returned from same object under War Department to this account was transferred to "Increase of the Navy, armor, armament, and ammunition."

⁵⁹ Returned to same object under Navy Department.

⁶⁰ Includes \$6,282,246.18 transferred from the following accounts:

Naval supply account fund.....	\$5, 115, 000. 00
Increase of the Navy: Torpedo-boat destroyers.....	1, 167, 246. 18

⁶¹ Includes \$3,264.97 transferred from "Judgments, Court of Claims, war."

⁶² Includes \$3,202 transferred from "Judgments, United States courts, war."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NAVY MISCELLANEOUS—continued									
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	1, 363. 92		\$698. 76	\$698. 76	\$665. 16			
A. T. Marix	1928		\$1, 500. 00	1, 500. 00	1, 500. 00				
Gus Potter	No year.	113. 00						113. 00	
Thomas J. Ryan	1928		1, 221. 65	1, 221. 65	1, 221. 65				
Emanuel Xuierab	1928		1, 750. 00	1, 750. 00	1, 750. 00				
Relief of:									
P. L. Andrews Corporation	No year.		9, 672. 39	9, 672. 39	9, 672. 39				
Jesse W. Boisseau	No year.		164. 81					164. 81	
Perry E. Borchers	No year.	346. 45		346. 45	346. 45				
George B. Booker Co.	No year.		102. 69	102. 69	102. 69				
Contractors, Navy Department.	No year.		177, 996. 01	173, 196. 01	173, 196. 01			4, 800. 00	
Adriano Cruceta	No year.		1, 000. 00	1, 000. 00	1, 000. 00				
Frank Dixon	No year.		360. 00	360. 00	360. 00				
M. M. Edwards	No year.		1, 000. 00	1, 000. 00	1, 000. 00				
Marie Yvonne Gueguinou	No year.	2, 000. 00		2, 000. 00	2, 000. 00				
Clifford D. Ham	No year.		5, 300. 00	5, 300. 00	5, 300. 00				
Louie June	No year.		2, 500. 00	2, 500. 00	2, 500. 00				
Victorina Mesa	No year.		500. 00					500. 00	
Elmer J. Nead	No year.		277. 35	277. 35	277. 35				
Mary E. O'Connor	No year.		3, 572. 40	3, 572. 40	3, 572. 40				
Owners of American schooner Walter B. Chester	No year.	269. 64				269. 64			
Ulric O. Thynne	No year.	18. 69				18. 69			
William V. Tynes	No year.		125. 00	125. 00	125. 00				
Ralph Ole Wright and Varina Belle Wright	No year.		2, 500. 00					2, 500. 00	
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, 820, 305. 09	4, 143. 09	302. 65	302. 65			14, 824, 145. 53	
Return of subscriptions to Liberty bond issues by civilian employees of Naval Establishment	No year.	3, 038. 47		4. 00	4. 00			3, 034. 47	
Prize money to captors	No year.	429, 256. 82		9. 66	9. 66			429, 247. 16	
Prize money to captors, Spanish War	No year.	26, 663. 14		15. 01	15. 01			26, 648. 13	
Payment of Japanese award	No year.	28, 492. 18				28, 492. 18			
Special deposit accounts			\$189, 745. 95		29, 280. 70			\$219, 026. 65	
Total, Navy miscellaneous		16, 238, 831. 08	189, 745. 95	1, 910, 541. 27	1, 818, 709. 75	1, 789, 429. 05	35, 385. 14	16, 295, 277. 46	219, 026. 65

GENERAL ACCOUNT OF ADVANCES (WORKING FUNDS)									
General account of advances ⁶³ (new).....	No year.	⁶⁴ 26,189,424.50	28, 553, 065. 76	⁶⁵ 462, 143. 23	8, 280, 469. 91	2, 438, 979. 13	-----	⁶⁴ 34, 007, 751. 18	34, 394, 556. 54
General account of advances ⁶⁶	No year.	305, 678. 77	-----	-----	4, 067, 409. 49	4, 067, 409. 49	-----	4, 373, 088. 26	-----
Total, General Account of Advances.....		⁶⁴ 25,883,745.73	28, 553, 065. 76	462, 143. 23	4, 213, 060. 42	1, 628, 430. 36	-----	⁶⁴ 29,634,662.92	34, 394, 556. 54
Total, Navy Department ⁶⁷		93, 734, 194. 07	28, 808, 693. 43	348, 713, 010. 57	338, 070, 229. 51	332, 202, 189. 82	5, 890, 971. 46	98, 486, 003. 67	34, 676, 733. 12
POST OFFICE DEPARTMENT									
FOR POSTAL SERVICE PAYABLE FROM THE TREASURY ¹									
Expenses, Treasury savings certificates, Post Office Department.....	1928	-----	-----	² 9, 000. 00	9, 000. 00	8, 103. 95	-----	-----	896. 05
	1927	-----	164. 83	-----	. 66	164. 17	-----	. 66	-----
	1926	1, 400. 74	-----	³ 1, 400. 74	-----	-----	-----	-----	-----
		-----	-----	-----	8, 999. 34	8, 268. 12	-----	-----	-----
Judgments, Court of Claims, Post Office Department.....	No year.	1, 230. 42	-----	35, 490. 02	35, 490. 02	35, 490. 02	-----	1, 230. 42	-----
Payment of overtime claims of letter carriers.....	No year.	4, 530. 17	-----	-----	-----	-----	-----	4, 530. 17	-----
Payment to W. F. Morgareidge. Relief of:	1928	-----	-----	364. 30	364. 30	364. 30	-----	-----	-----
William R. Connolly.....	No year.	-----	-----	1, 250. 00	1, 250. 00	1, 250. 00	-----	-----	-----
Frances L. Dickinson.....	No year.	-----	-----	60. 00	60. 00	60. 00	-----	-----	-----
Heirs of John Eimer.....	No year.	-----	-----	5, 000. 00	5, 000. 00	5, 000. 00	-----	-----	-----
Joseph F. Friend.....	No year.	-----	-----	2, 000. 00	-----	-----	-----	2, 000. 00	-----
James Gaynor.....	No year.	3, 508. 00	-----	-----	3, 508. 00	3, 508. 00	-----	-----	-----
Margaret T. Head, adminis- tratrix.....	No year.	-----	-----	5, 000. 00	5, 000. 00	5, 000. 00	-----	-----	-----
Agnes McManus and George J. McManus.....	No year.	-----	-----	14, 400. 00	-----	-----	-----	14, 400. 00	-----
Mail contractors in certain Southern States 1860 and 1862.....	No year.	41, 897. 17	-----	-----	-----	-----	-----	41, 897. 17	-----
Jennie Roll.....	No year.	-----	-----	517. 64	517. 64	517. 64	-----	-----	-----
John M. Savery.....	No year.	-----	-----	1, 500. 00	1, 500. 00	1, 500. 00	-----	-----	-----
D. George Shorten.....	No year.	-----	-----	95. 06	95. 06	95. 06	-----	-----	-----
John P. Stafford.....	No year.	-----	-----	469. 10	469. 10	469. 10	-----	-----	-----
Heirs of Massalon Whitten.....	No year.	137. 50	-----	-----	-----	-----	-----	137. 50	-----
Albert Wood.....	No year.	-----	-----	750. 00	-----	-----	-----	750. 00	-----
Permanent and indefinite: Deficiency in the postal revenues.....	1928	-----	-----	32, 000, 000. 00	32, 000, 000. 00	32, 000, 000. 00	-----	-----	-----
	Certified claims.	-----	-----	80, 202. 46	80, 202. 46	80, 202. 46	-----	-----	-----
		-----	-----	-----	32, 080, 202. 46	32, 080, 202. 46	-----	-----	-----
Total, Postal Service payable from Treas- ury.....		52, 704. 00	164. 83	32, 154, 697. 84	32, 142, 455. 92	32, 141, 724. 70	-----	64, 945. 92	896. 05

RECEIPTS AND EXPENDITURES, 1928

¹ For Postal Service payable from postal revenues, see p. 339.
² Transferred from "Expenses of loans, act Sept. 24, 1917, as amended and extended" (Treasury).
³ Returned to "Expenses of loans, act Sept. 24, 1917, as amended and extended."
⁶³ "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."
⁶⁴ Debit balance.

⁶⁵ Repay warrants credited direct to this account.
⁶⁶ "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.
⁶⁷ 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

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DEPARTMENT OF STATE									
SALARIES, ETC.									
Salaries, Department of State	1928			\$1,089,600.00	\$1,089,600.00	\$1,089,599.78			\$0.22
	1927	\$12,218.97	¹ \$2,387.34	² 214.72	2,408.73	21.39		\$9,595.52	
	1925-26	27,633.62					\$27,633.62		
Contingent expenses, Department of State	1928			43,605.00	41,513.16	40,295.97		2,091.84	1,217.19
	1927	4,584.63	339.03		3,615.66	3,954.69		968.97	
	1926	679.09			9.94	9.94	669.15		
Collecting and editing official papers of Territories of the United States	1928			20,000.00	19,975.82	19,935.94		24.18	39.88
	1927		333.01		38.26	294.75		38.26	
Immigration of aliens, Department of State									
Passport bureaus, Department of State	1928			63,000.00	59,524.80	59,357.39		3,475.20	167.41
	1927	4,493.96	¹ 406.70		1,384.00	977.30		3,109.96	
	1926	6,305.21			.42	.42	6,304.79		
Printing and binding, Department of State	1928			190,000.00	97,627.30	87,870.66		92,372.70	9,756.64
	1927	65,779.17	1,114.77		52,159.97	53,252.50		13,619.20	22.24
	1926	12,040.34			11,801.42	11,801.42	238.92		
Claims for damages, act Dec. 28, 1922, Department of State	No year.			77.00	161,588.69	152,924.58		77.00	
Total, Department of State proper		133,734.99	¹ 1,007.23	1,406,067.28	1,379,582.96	1,367,372.15	34,846.48	125,372.83	11,203.58
FOREIGN INTERCOURSE									
National security and defense, Department of State	1919			⁴ 1,995.15	1,995.15	1,995.15			

Salaries of ambassadors and ministers	1928		624,300.00	514,500.93	514,383.84		109,799.07	117.09
	1927	116,891.11		47,297.31	49,970.93		69,593.80	
	1926	88,879.30	2,673.62	223.05	223.05	88,656.25		
Certified claims.			777.78	777.78	777.78			
				562,799.07	565,355.60			
Salaries, chargés d'affaires ad interim	1928		19,000.00	18,989.93	18,989.93		10.07	
	1927	5,540.11	1,293.80	6,803.95	6,894.38		29.96	
	1926	27,731.02		12.50	12.50	27,718.52		
	1925			186.11	186.11		186.11	
	1924			40.41	40.41		40.41	
Certified claims.			68.61	68.61	68.61			
				25,648.47	25,738.90			
Salaries, Foreign Service officers	1928		2,783,500.00	1,849,550.79	1,849,105.88		933,949.21	444.91
	1927	793,152.14		770,386.06	778,827.07		22,766.08	
	1926	58,748.64	2,421.48	2,993.17	2,993.17	58,176.95		
	1925			237.77	237.77	237.77		
Certified claims.			286.97	286.97	286.97			
				2,622,979.22	2,630,975.32			
Salaries of secretaries, Diplomatic Service	1924			100.00	100.00	100.00		
Certified claims.			625.00	625.00	625.00			
				525.00	525.00			
Salaries, interpreters to embassies and legations	1928		7,800.00	5,079.90	5,025.73		2,720.10	54.17
	1927	2,601.69		734.72	734.72		1,866.97	
	1926	4,331.30				4,331.30		
Certified claims.			63.66	63.66	63.66			
				5,878.28	5,824.11			
Clerks at embassies and legations	1928		375,000.00	358,905.51	357,296.02		16,094.49	1,609.49
	1927	24,043.82	1,636.92	18,327.08	19,964.00		5,716.74	
	1926	5,427.79		5.00	5.00	5,432.79		
	1919			175.00	175.00	175.00		
Certified claims.			291.66	291.66	291.66			
				377,344.25	377,371.68			
Contingent expenses, foreign missions	1928		854,500.00	751,766.38	730,459.84		102,733.62	21,306.54
	1927	30,701.37	27,889.96	2,567.16	30,457.12		28,134.21	
	1926	30,018.61		3,358.47	3,358.47	26,660.14		
	1925-26			9.16	9.16	9.16		
	1925			6,800.23	6,800.23	6,800.23		
	1924			4,027.96	4,027.96	4,027.96		
	1923			22.50	22.50	22.50		
1921 and prior.				118.05	118.05	118.05		
Certified claims.			912.22	912.22	912.22			
				747,626.33	754,209.75			

¹ Debit balance.

² Transferred to "Foreign Service retirement and disability fund."

³ Account transferred and stated under "Foreign intercourse," p. 215.

⁴ See p. 95 for "National security and defense" statement.

⁵ Exclusive of \$7,200 transferred to "Foreign Service retirement and disability fund."

⁶ Exclusive of \$146,500 transferred to "Foreign Service retirement and disability fund."

⁷ Returned from "Foreign Service retirement and disability fund."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
FOREIGN INTERCOURSE—continued									
Quarters for student interpreters at embassies.....	1928			\$1, 800. 00	\$1, 181. 25	\$1, 181. 25		\$618. 75	
	1927	\$610. 00	\$20. 75		20. 75			630. 75	
	1926	661. 45					\$661. 45		
					1, 160. 50	1, 181. 25			
Rent of grounds, embassy at Tokyo, Japan.....	1928			250. 00	205. 00	205. 00		45. 00	
	1927	45. 00	2. 54		2. 54			47. 54	
	1926	79. 75					79. 75		
					202. 46	205. 00			
Salaries, Consular Service.....	1924				51. 14	51. 14	51. 14		
	1923				2, 130. 67	2, 130. 67	2, 130. 67		
	1920				345. 77	345. 77	345. 77		
	1919				121. 48	121. 48	121. 48		
					2, 649. 06	2, 649. 06			
Salaries and expenses of interpreters and guards to consulates.....	1924				70. 00	70. 00	70. 00		
Allowance for clerks at consulates.....	1928			1, 585, 000. 00	813, 069. 79	812, 666. 40		771, 930. 21	
	1927	666, 204. 86	1 598. 26		630, 611. 05	630, 012. 79		35, 593. 81	
	1926	20, 082. 85			1, 811. 98	1, 811. 98	21, 894. 83		
	1925				574. 19	574. 19	574. 19		
	1922				13. 89	13. 89	13. 89		
	1919				20. 60	20. 60	20. 60		
	1918			5. 77	5. 77	5. 77			
					1, 441, 265. 95	1, 440, 264. 30			
Contingent expenses, United States consulates.....	1928			1, 005, 000. 00	575, 726. 27	571, 517. 33		429, 273. 73	
	1927	346, 924. 93	1 2, 026. 60		305, 435. 95	303, 409. 35		41, 488. 98	
	1926	47, 935. 25	1 11. 08		295. 68	284. 60	47, 639. 57		
	1925				306. 08	306. 08	306. 08		
	1924				617. 81	617. 81	617. 81		
	1923				488. 57	488. 57	488. 57		
	1922				264. 63	264. 63	264. 63		
	1921				69. 93	69. 93	69. 93		
	1920				25. 61	25. 61	25. 61		
1919 and prior. Certified claims.				261. 84	2, 832. 35	2, 832. 35	2, 832. 35		
					261. 84	261. 84			
					877, 114. 76	870, 868. 14			

Expenses of Foreign Service inspectors-----	1928			25,000.00	9,676.25	9,676.25		15,323.75	
	1927	4,212.19			3,239.45	3,239.45		972.74	
	1926	3,446.84			78.18	73.18	3,520.02		
					12,842.52	12,842.52			
Rewriting consular regulations. No year.		1,500.00						1,500.00	
Salaries, Foreign Service officers while receiving instructions and in transit-----	1928			20,000.00	4,143.05	4,143.05		15,856.95	
	1927	13,868.87			7,656.94	7,656.94		6,211.93	
	1926	8,119.51					8,119.51		
					11,799.99	11,799.99			
Salaries, diplomatic and consular officers, while receiving instructions and in transit---	1921				11.66	11.66	11.66		
Certified claims.				118.91	118.91	118.91			
					107.25	107.25			
Allowance to widows or heirs of Foreign Service officers who die abroad-----	1928			2,000.00	291.67	291.67		1,708.33	
	1927	1,566.67			750.55	750.55		816.12	
	1926	1,662.50					1,662.50		
					1,042.22	1,042.22			
Emergencies arising in the Diplomatic and Consular Service-----	1928			⁸ 469,183.66	302,662.57	291,826.97		166,521.09	10,835.60
	1927	145,904.39	5,958.00		56,119.32	62,077.32		89,785.07	
	1926	167,616.98			44.25	44.25	167,661.23		
					358,737.64	353,860.04			
Immigration of aliens, Department of State-----	1928			⁹ 483,220.00	195,098.47	193,869.75		288,121.53	1,228.72
	1927	254,551.48	¹ 452.39		228,786.35	228,333.96		25,765.13	
	1926	35,883.01			1.55	1.55	35,884.56		
	1924-25				24.50	24.50	24.50		
Certified claims.				22.35	22.35	22.35			
					423,881.12	422,200.01			
Post allowances to Foreign Service officers-----	1928			24,000.00	13,047.02	13,047.02		10,952.98	
	1927	12,092.48			11,110.14	11,110.14		982.34	
	1926	234.05			3.52	3.52	237.57		
					24,153.64	24,153.64			
Post allowances to diplomatic and consular officers-----	1925				1,631.67	1,631.67	1,631.67		
	1924				190.74	190.74	190.74		
	1923		50.56		25.14	25.14	75.70		
	1922				187.50	187.50	187.50		
	1921				125.00	125.00	125.00		
Certified claims.				149.58	149.58	149.58			
					2,010.47	2,010.47			

¹ Debit balance.

⁸ Includes \$69,183.66 transferred from "International Radiotelegraphic Convention, 1926-1928."

⁹ Exclusive of \$1,500 transferred to "Foreign Service retirement and disability fund."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officer
		On books of Treasury	To credit of disbursing officers						
FOREIGN INTERCOURSE—continued									
Transportation of Foreign Service officers	1928			\$300,000.00	\$227,123.33	\$223,225.36			
	1927	\$57,016.88	\$7,457.25		39,778.60	47,230.08	\$72,876.67	\$3,897.97	
	1926	12,068.93			1,612.87	1,612.87	17,238.28	5.77	
					268,514.80	272,068.31	\$10,456.06		
Transportation of diplomatic and consular officers	1925			79.19	1,225.65	1,225.65			
	1924				1,269.16	1,269.16	1,304.84		
	1923				313.87	313.87	1,269.16		
	1922			77.99	66.88	66.88	313.87		
	1921				673.24	673.24	11.11		
	1920				27.82	27.82	673.24		
1919 and prior Certified claims.				2,405.87	366.72	366.72	27.82		
					2,327.88	2,327.88	366.72		
					1,481.70	1,481.70	77.99		
Transporting remains of Foreign Service officers and clerks	1928			4,000.00	4,000.00	4,000.00			
	1927	1,918.03			1,918.03	1,918.03			
	1926	430.82		713.16	1,000.00	1,000.00	143.98		
					6,918.03	6,918.03			
Foreign Service buildings fund	No year.	398,694.97	655.81	700,000.00	334,269.88	334,669.44	764,425.09	256.25	
Acquisition of embassy, legation, or consular premises	No year.	12,050.00			1,294.91	1,294.91	10,755.09		
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	No year.			¹⁰ 62,904.67	1,852.50	1,852.50	61,052.17		
	1926-27	62,904.67		¹¹ 62,904.67					
					1,852.50	1,852.50			
Diplomatic and consular establishments, Tokyo, Japan	1928			100,000.00	473.75	473.75	99,526.25		
	1925-1928			¹² 551,630.15	9,004.32	9,004.32	542,625.83		
	1927	400,000.00		¹³ 399,999.96	.04	.04			
	1925-1927	151,737.51	36.87	¹³ 151,630.19	107.32	144.19			
					9,585.43	9,622.30			

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	4, 490. 12					4, 490. 12		
Annual expenses of Cape Spatel Light, coast of Morocco.....	1928		434. 25	386. 00	386. 00			48. 25	
	1927	41. 17						41. 17	
	1926	100. 28					100. 28		
				386. 00	386. 00				
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	21, 359. 13					21, 359. 13		
	Certified claims.		750. 00	750. 00	750. 00				
				750. 00	750. 00				
Awards, American and British Claims Arbitration.....	1928		239, 506. 20	235, 271. 58	235, 271. 58			4, 234. 62	
Boundary line, Alaska and Canada and United States and Canada.....	1928		26, 410. 00	24, 487. 31	23, 733. 73			1, 922. 69	753. 58
	1927	1, 046. 13	980. 05	521. 13	458. 92			1, 567. 26	
	1926	625. 26		120. 00	120. 00		745. 26		
				23, 846. 18	24, 072. 65				
Bringing home criminals.....	1928		2, 000. 00	120. 27	120. 27			1, 879. 73	
	1927	1, 484. 26		93. 42	93. 42			1, 390. 84	
	1926	1, 068. 79					1, 068. 79		
				213. 69	213. 69				
Expenses of prisons for American convicts.....	1928		18, 000. 00	12, 513. 85	9, 777. 99			5, 486. 15	2, 735. 86
	1927	2, 088. 43	1, 148. 07	735. 38	412. 69			2, 823. 81	
	1926	10, 068. 86					10, 068. 86		
				11, 778. 47	10, 190. 68				
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	4, 035. 79	168. 11	¹⁴ 3, 720. 27	315. 52	247. 41			
	1925-26	21. 14		¹⁵ 21. 14					
					315. 52	247. 41			

¹ Debit balance.

¹⁰ Transferred from 1926-27 account.

¹¹ See note 10.

¹² Includes \$399,999.96 transferred from 1927 account and \$151,630.19 from 1925-1927 account.

¹³ See note 12.

¹⁴ This account was credited with \$3,000 returned from same object under War Department and charged with \$6,720.27 transferred to "International Water Commission, United States and Mexico, 1928."

¹⁵ Transferred to "International Water Commission, United States and Mexico, 1928."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927		Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers					
FOREIGN INTERCOURSE—continued								
Commission on equitable use of waters of the Rio Grande (transfers, act May 21, 1920):								
To Department of the Interior, Geological Survey..	1925-1927	\$1,000.00		\$985.56	\$985.56		\$14.44	
To War Department.....	1925-1927	11,282.00	¹⁶ \$3,000.00	7,490.33	7,490.33		791.67	
Conference on oil pollution of navigable waters.....	1926-27 1926	24,537.72 32.03				\$32.03	24,537.72	
Conference on oil pollution of navigable waters (transfer to Department of Commerce, Bureau of Standards, act Mar. 4, 1925).....	1925-1927	195.44	\$375.00	150.00	473.25		45.44	\$51.75
General and Special Claims Commission, United States and Mexico.....	1928		350,000.00	224,059.30	221,913.97		125,940.70	2,145.33
	1927	93,872.86	2,232.10	8,819.36	11,051.46		85,053.50	
	1926	3,882.83		2,590.49	2,590.49	1,292.34		
	1925-26			14.23	14.23	14.23		
	1925			149.43	149.43	149.43		
				235,305.49	235,392.26			
Mixed Claims Commission, United States and Germany, and Tripartite Claims Commission, United States, Austria, and Hungary.....	1928		119,117.00	118,512.03	117,677.83		604.97	834.20
	1927	7,760.05	8,132.52	7,673.12	351.92		15,433.17	107.48
				110,838.91	118,029.75			
Mixed Claims Commission, United States and Germany..	1926	16,602.70	26.77	26.77		16,629.47		
Preparatory Commission on Armaments at Geneva, Switzerland.....	1928-29		70,000.00	15,230.70	15,230.70		54,769.30	
	1926-27	230.76		33.24	33.24		197.52	
				15,263.94	15,263.94			
Rainy Lake reference.....	1928		(17)					
Rainy Lake reference (transfer to War Department, act May 21, 1920).....	1928		¹⁸ 40,000.00	40,000.00	39,899.41			100.59
	1927			17.08	2,335.32		17.08	
		2,352.40		39,982.92	42,234.73			

St. John River Commission	No year.	249.99						249.99	
United States Section, Inter-American High Commission.	1928			21,000.00	16,289.57	16,281.94		4,710.43	7.63
	1927	5,390.62	309.59		293.29	16.30		5,683.91	
	1926	213.43			28.56	28.56	241.99		
					15,967.72	16,269.68			
Foreign hospital at Cape Town	1928			50.00				50.00	
	1927	50.00			50.00	50.00			
					50.00	50.00			
Statue of Gen. Simon Bolivar, city of Panama	1928			10,000.00				10,000.00	
Relief and protection of American seamen	1928			100,000.00	39,751.67	39,751.67		60,248.33	
	1927	84,319.09			22,441.48	22,441.48		61,877.61	
	1926	94,637.06			2.82	2.82	94,639.88		
	1925				149.29	149.29	149.29		
Certified claims.				305.75	305.75	305.75			
					62,346.79	62,346.79			
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			25.00	25.00		3,971.80	
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. ¹⁹	1915-16				69.17	69.17	69.17		
Rescuing shipwrecked American seamen	1928			2,000.00	1,658.38	1,658.38		341.62	
	1927	970.50	1,726.75		733.90	7.15		236.60	
	1926	1,160.73					1,160.73		
					2,392.28	1,665.53			
Salaries and expenses, United States Court for China	1928			²⁰ 32,500.00	30,269.65	28,774.23		2,230.35	1,495.42
	1927	884.01	912.22		127.13	785.09		1,011.14	
	1926	1,123.25			248.78	248.78	874.47		
	1924				45.08	45.08	45.08		
					30,346.22	29,763.02			
Inquiry into extraterritoriality in China	1927	2,732.01						2,732.01	
	1922-1926	234.09			234.09	234.09			
					234.09	234.09			
Revision of Chinese customs tariff	1927	65.23						65.23	
	1925-1927	4.94			677.16	677.16		682.10	
	1926	11.35					11.35		
					677.16	677.16			

¹ Debit balance.

² Returned to same object under Department of State.

³ Appropriation of \$40,000 transferred to same object under War Department.

⁴ See note 17.

¹⁵ Miscellaneous receipts to the amount of \$80,762.65 were covered into the Treasury from this source. See p. 38.

²⁰ Includes indefinite appropriation of \$500 for 1928.

Expenditures, balances, etc.—Continued

(Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*)

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers.
		On books of Treasury	To credit of disbursing officers						
FOREIGN INTERCOURSE—continued									
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	1,842.58						1,842.58	
Sixth International Conference of American States, Habana, Cuba	1928		\$75,000.00	\$60,710.06	\$60,710.06			14,289.94	
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	342.45					\$342.45		
International Boundary Commission, United States and Canada and Alaska and Canada	1928-29		5,000.00	2,000.00	844.99			3,000.00	\$1,155.01
	1928		17,000.00	15,368.82	12,214.46			1,631.18	3,154.36
	1927-28	2,024.17	\$2,595.55	2,017.27	4,612.82			6.90	
				19,386.09	17,672.27				
American International Institute for Protection of Childhood	1928-29		4,000.00					4,000.00	
Bureau of Interparliamentary Union for Promotion of International Arbitration	1928		6,000.00	6,000.00	6,000.00				
International Bureau of Permanent Court of Arbitration	1928		2,000.00	1,734.67	1,734.67			265.33	
	1927	244.71						244.71	
	1926	133.46					133.46		
				1,734.67	1,734.67				
International Bureau for Protection of Industrial Property	1928		1,700.00					1,700.00	
	1927	1,700.00		1,036.56	1,036.56			663.44	
	1926	2,304.95					2,304.95		
				1,036.56	1,036.56				
International Bureau for Publication of Customs Tariffs	1928		1,400.00	1,340.18	1,340.18			59.82	
	1927	1,400.00		1,340.18	1,340.18			59.82	
	1926	2,187.00		1,340.18	1,340.18		846.82		
				4,020.54	4,020.54				

International Bureau of Weights and Measures-----	1928			3,000.00				3,000.00	
	1927	3,000.00						3,000.00	
	1926	1,303.81					1,303.81		
International Commission on Annual Tables of Constants, etc-----	1928			500.00	500.00	500.00			
International Commission on Public and Private International Law-----	1923-1926	15,000.00					15,000.00		
International Conferences, Traffic in Habit-Forming Narcotic Drugs-----	1925				51.33	51.33	51.33		
International Exposition at Seville, Spain-----	1928			²¹ 303,357.02	140,220.07	119,215.97		163,136.95	21,004.10
	1927	185,079.00	¹ 150.43	²² 178,907.02	5,340.11	5,189.68		831.87	
					145,560.18	124,405.65			
International Exposition at Seville, Spain (transfers, act Mar. 3, 1925)-----									
To Library of Congress-----	1928			²³ 500.00				500.00	
To Government Printing Office-----	1928			²³ 500.00				500.00	
To Commission of Fine Arts-----	1928			²³ 2,500.00				2,500.00	
To National Advisory Committee for Aeronautics-----	1928			²³ 5,000.00	2,500.00			2,500.00	2,500.00
To Office of Public Buildings and Public Parks of the National Capital-----	1928			²³ 1,500.00	400.00			1,100.00	400.00
To United States Shipping Board-----	1928			²³ 2,000.00				2,000.00	
To Department of Agriculture-----	1928			²³ 15,000.00	2,500.00	888.44		12,500.00	1,611.56
To Department of Commerce-----	1928			²³ 15,000.00	10,000.00	329.32		5,000.00	9,670.68
To Department of the Interior-----	1928			²³ 15,000.00	1,000.00	10.00		14,000.00	990.00
To Department of Labor-----	1928			²³ 5,000.00	5,000.00	1,470.00			3,530.00
To Navy Department-----	1928			²³ 5,000.00				5,000.00	
To Post Office Department-----	1928			²³ 1,000.00				1,000.00	
To Treasury Department-----	1928			²³ 5,550.00	2,000.00	435.00		3,550.00	1,565.00
To War Department, Panama Canal-----	1928			²³ 2,000.00	2,000.00	1,210.00			790.00
International Fisheries Commission-----	1928			31,000.00	24,777.17	24,777.17		6,222.83	
	1927	12,377.89	¹ 14.10		11,600.95	11,586.85		776.94	
	1926	971.30					971.30		
					36,378.12	36,364.02			
International Fisheries Commission, United States and Mexico-----	1928			40,000.00				40,000.00	
	1927	11,823.52			1,050.01	1,050.01		10,773.51	
					1,050.01	1,050.01			

RECEIPTS AND EXPENDITURES, 1928

¹ Debit balance.
²¹ Includes \$178,907.02 transferred from 1927 account and excludes \$75,550 transferred under the act of Mar. 3, 1925, to the same object under bureaus and departments as shown in accounts following.

²² Transferred to 1928 account.
²³ See note 21.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928(see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
FOREIGN INTERCOURSE—continued									
International Hydrographic Bureau	1928		\$5,790.00	\$5,788.59	\$5,788.59		\$1.41		
	1927	\$1,901.78					1,901.78		
	1926	6.40				\$6.40			
				5,788.59	5,788.59				
International Institute of Agriculture at Rome, Italy	1928-29		54,340.00	2,500.00	2,500.00		51,840.00		
	1927-28	51,840.00		9,122.41	9,122.41		42,717.59		
	1926-27	35,160.13					35,160.13		
	1925-26	29,897.51				29,897.51			
				11,622.41	11,622.41				
International Latitude Observatory, Ukiah, Calif.	No year.	226.01					226.01		
International map of the world	1928		30.00	30.00	30.00				
	1927	25.00					25.00		
				30.00	30.00				
International Office of Public Health	1928		3,860.00	3,015.62	3,015.62		844.38		
	1927	844.38					844.38		
				3,015.62	3,015.62				
International Prison Commission	1928		2,550.00	1,092.05	1,092.05		1,457.95		
	1927	2,550.00		2,534.99	2,534.99		15.01		
				3,627.04	3,627.04				
International Radiotelegraphic Convention	1928-29		5,750.00				5,750.00		
	1927-28	5,750.00					5,750.00		
	1926-28		²⁴ 5,053.70	4,739.16	4,545.73		314.54	\$193.43	
	1926-27	82,007.66	²⁵ 74,038.64	7,968.62	7,219.16		.40		
	1926	198.72	²⁵ 198.72						
	1925-26	1,674.30				1,674.30			
				12,707.78	11,764.89				
International Railway Congress	1928		800.00	800.00	800.00				
International Research Council	1928		3,480.00	1,710.03	1,710.03		1,769.97		
	1927	1,725.49					1,725.49		
	1926	1,743.76				1,743.76			
				1,710.03	1,710.03				

International Road Congress--	1928			3,000.00	591.48	591.48		2,408.52	
	1927	3,145.89						3,145.89	
					591.48	591.48			
International Statistical Bureau at The Hague	1928			2,000.00				2,000.00	
International Trade-Mark Registration Bureau	1928			4,961.00	4,961.00	4,961.00			
Pan American Congress, Panama	1927	1,178.66						1,178.66	
Pan American Sanitary Bureau	1928			28,912.28	28,912.28	28,912.28			
	1927		1,254.78			1,254.78			
					28,912.28	30,167.06			
Pan American Union	1928			130,568.93	²⁶ 130,568.93	130,568.93			
Printing and binding, Pan American Union	1928			20,000.00	²⁶ 20,000.00	20,000.00			
Replica of Houdon bust of Washington	1928			1,000.00				1,000.00	
International Water Commission, United States and Mexico	1928-29			35,000.00	²⁷ 3,500.00	3,500.00		38,500.00	
	1928			²⁸ 3,741.41	3,695.21	3,695.11		46.20	.10
					195.21	195.11			
International Water Commission, United States and Mexico (transfer to War Department, act May 21, 1920)	1928			²⁹ 3,000.00				3,000.00	
Water boundary, United States and Mexico	1928-29			65,000.00	16,000.00	12,729.68		49,000.00	3,270.32
	1928			³⁰ 34,350.00	33,830.34	33,675.52		519.66	154.82
	1927	17.67	141.24	³¹ 266.33	129.35	270.59		154.65	
	1926	1,209.35			64.22	64.22	1,273.57		
	1925				98.90	98.90	98.90		
					49,796.57	46,512.67			
Water boundary, United States and Mexico (transfers to Department of the Interior, Geological Survey):									
Act Jan. 12, 1927	1928			³² 26,650.00	26,650.00	23,502.87			3,147.13
Act May 10, 1926	1927	750.00		³³ 266.33	481.61	481.61		2.06	
Water boundary, United States and Mexico (transfer to Department of the Interior, Reclamation Service, act May 21, 1920)	1928			³² 4,000.00	4,000.00	3,903.83			96.17

RECEIPTS AND EXPENDITURES, 1928

¹ Debit balance.
²⁴ Includes \$74,038.64 transferred from 1926-27 account and \$198.72 from 1926 account and excludes \$69,183.66 transferred to "Emergencies arising in the Diplomatic and Consular Service, 1927."
²⁵ Transferred to 1926-1928 account.
²⁶ United States quota for Pan American Union included also under "Pan American Union Quotas," p.225.
²⁷ Erroneously deposited as a repayment to this account. Credit represents funds contributed to "International Water Commission, United States and Mexico," special fund.
²⁸ Includes \$6,720.27 transferred from "Commission on Equitable Use of Waters of the Rio Grande, 1925-1927"; \$21.14 from the 1925-26 account, and excludes \$3,000 transferred to same object under War Department.

²⁹ See note 28.
³⁰ Exclusive of \$30,650 transferred to same object under Department of the Interior, as follows:
 Geological Survey, act Jan. 12, 1927..... \$26,650
 Reclamation Service, act May 21, 1920..... 4,000
³¹ Returned from same object under Department of the Interior, Geological Survey.
³² See note 30.
³³ See note 31.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
FOREIGN INTERCOURSE—continued									
Waterways treaty, United States and Great Britain	1928-29			³⁴ \$65,000.00					
	1928			32,000.00	\$31,852.41	\$31,852.41	\$65,000.00	147.59	
	1927-28					467.49		\$467.49	
	1927	\$926.10	\$1,262.49		1,101.90	160.59	2,028.00		
	1926	878.36					\$878.36		
					30,750.51	31,545.51			
Waterways treaty, United States and Great Britain (transfers to Department of the Interior, Geological Survey):									
Act Feb. 15, 1928	1928-29			³⁵ 75,000.00	20,000.00	13,028.89	55,000.00	6,971.11	
Act Feb. 24, 1927	1927-28	7,822.58			7,822.58	7,813.46		9.12	
Payment to:									
Etelka Bell	1928			9,000.00	9,000.00	9,000.00			
Edith L. Bickford	1928			3,500.00	3,500.00	3,500.00			
Dominican Republic	1928-29			2,000.00			2,000.00		
German Government	No year			461.59	461.59	461.59			
Government of Great Britain	1928-29			12,700.00			12,700.00		
Government of China	1928-29			1,340.55			1,340.55		
Government of France	1928-29			17,395.59			17,395.59		
Government of Panama under treaty of Nov. 18, 1903	No year			250,000.00	250,000.00	250,000.00			
Government of the Netherlands	1928-29			1,000.00			1,000.00		
Agnes W. Wilcox	1928			4,500.00	4,500.00	4,500.00			
Foreign Service officers	1928-29			9,819.93			9,819.93		
Reimbursement of Government of Great Britain	1928-29			19,407.60			19,407.60		
Relief of:									
Claimants for interest on drafts and cable transfers of embassy at Constantinople	No year	108,971.12			103,252.93	103,252.93	5,718.19		
Mabel Rees Coffin	No year			9,000.00	9,000.00	9,000.00			
Maurice P. Dunlap	No year			300.00			300.00		
Katherine Imbrie	No year	30,000.00					30,000.00		
Catherine ReQua Johnson	No year			6,000.00	6,000.00	6,000.00			
Edward S. Lathrop	No year			281.05			281.05		
Sarah Linard	No year			3,500.00	3,500.00	3,500.00			
Estate of Anne C. Shymer	No year	3,900.00			3,900.00	3,900.00			
Refunding passport fees ³⁶	1928-29			200.00			200.00		
Permanent and indefinite:									
Pay of Foreign Service officers for services to American vessels and seamen	No year			6,794.72	6,794.72	6,794.72			

Refunding moneys erroneously received and covered into the Treasury	No year.			16.58	16.58	16.58		
Refunding passport fees	No year.			27.00	27.00	27.00		
Special funds:								
Pan American Union quotas	No year.	1,582.18		138,925.90	³⁸ 133,858.08	133,839.31	6,650.00	18.77
Austrian Government's moiety, expenses, Tripartite Claims Commission	No year.		174.12	2,903.09	2,903.09	2,856.44		220.77
German Government's moiety, expenses, Mixed Claims Commission	No year.		2,635.91	7,379.68	7,379.68	9,922.22		93.37
Hungarian Government's moiety, expenses, Tripartite Claims Commission	No year.		1,074.07	3,803.04	2,903.04	3,756.22	900.00	220.89
Trust funds:								
Amount due Juan Nune	No year.	5.00					5.00	
Awards in pecuniary claims, United States and Great Britain	No year.			84,164.85	62,440.99	62,440.99	21,723.86	
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.	131,401.45		2,828.07	1,049.90	1,049.90	133,179.62	
Foreign service retirement and disability fund	No year.	757.48	1,667.85	³⁹ 163,546.54	⁴⁰ 163,578.39	154,797.75	725.63	8,112.79
Funds due—								
Emmanuel Bustoil	No year.			15.00			15.00	
George Gonzales	No year.			5.00			5.00	
Wilhelm Guettler	No year.			10.00			10.00	
Mary Oxenburg	No year.	3.00					3.00	
Moschek Wender and Jacob Sakobovits	No year.	14.07					14.07	
Hubert Pieper, American seaman	No year.	12.40			⁴¹ 12.40			
Payment due William F Herman, an American seaman	No year.	68.03			⁴¹ 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.

² Exclusive of \$75,000 transferred to same object under Department of the Interior, Geological Survey.

³ See note 34.

⁴ See permanent and indefinite account following.

⁵ See annual account preceding.

⁶ Includes \$130,568.93 United States quotas, as stated in "Pan American Union" accounts, p. 223.

⁷ Exclusive of \$2,421.48 returned to "Salaries, Foreign Service officers, 1926," and includes \$155,414.72 transferred from accounts as follows:

Salaries, Department of State, 1927	\$214.72
Salaries of ambassadors and ministers, 1928	7,200.00
Salaries, Foreign Service officers, 1928	146,500.00
Immigration of aliens, Department of State, 1928	1,500.00

⁸ Includes \$71,700 advanced by warrants (net) on account of investments. The face amount held on June 30, 1928, on this account was \$339,650, purchased at a principal cost of \$341,569.85. For statement and analysis of this account see p. 409.

⁹ Transferred to "Wages due American seamen," trust fund.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	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, sale of effects of J. T. Savine	No year.		\$9. 14					9. 14	
Proceeds from sale of American schooner Sarah E. Turner	No year.	3. 27	⁴² 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	
Salvage proceeds, American vessels	No year.		⁴³ 1, 148. 04					1, 148. 04	
Sale of wrecked schooner Andrew Nebinger	No year.	707. 12	⁴² 707. 12						
Salvage proceeds, American brig Sullivan	No year.	222. 40	⁴² 222. 40						
Salvage proceeds, American schooner Remittent	No year.	144. 98	⁴² 144. 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	⁴² 70. 27						
Virginus indemnity	No year.	180. 37						180. 37	
Woolen duties indemnity	No year.	6, 670. 00						6, 670. 00	
Wages due American seamen	No year.		⁴⁴ 3, 335. 26	\$31. 27	\$31. 27			3, 303. 99	
Wages due—George Anderson, seaman	No year.	25. 23	⁴¹ 25. 23						
J. Arboleda, S. B. Stanford, and J. Delamore, seamen on S. S. Cliffwood, M. A. Rowe, master	No year.	15. 00	⁴¹ 15. 00						

P. Blake, seaman on steamship West Kidron	No year.	23. 01	41 23. 01			
B. Blumental, seaman, steamship Philadelphia	No year.	16. 22	41 16. 22			
J. Caplan, seaman, steamship Philadelphia	No year.	9. 24	41 9. 24			
Certain Chinese seamen	No year.		351. 85		351. 85	
Castor F. Civiore, seaman	No year.	16. 50	41 16. 50			
F. J. Clohessy, American seaman	No year.	51. 08	41 51. 08			
Carl Coberly, seaman, steamship West Katan	No year.	7. 23	41 7. 23			
Jose Dias, American seaman	No year.	31. 40	41 31. 40			
Discharged seamen, A. Caughey, Jose Brenes, and Andreas Martinez	No year.	80. 90	41 80. 90			
Edward Delany, seaman, steamship Supportco	No year.	47. 87	41 47. 87			
From Norwegian Government to Walter James Dupree	No year.	58. 63	41 58. 63			
Frank Eagan, seaman, American steamship Anacortes	No year.	6. 49	41 6. 49			
Ramon Fote, American seaman, S. S. Bagway	No year.	15. 00	41 15. 00			
Edward G. Gambel, American seaman	No year.	21. 50	41 21. 50			
Oscar Garcia, seaman	No year.	3. 60	41 3. 60			
Arthur E. Genereaux, seaman, discharged from American S. S. Lake Armoc, Jan. 31, 1920	No year.	6. 00	41 6. 00			
John Gilmore, an American citizen	No year.	4. 65	41 4. 65			
Paul Guilo, American seaman	No year.		(45)			
James Gulf, seaman, S. S. Clara	No year.	75	41 75			
W. Haywood, seaman, steamship Philadelphia	No year.	23. 28	41 23. 28			
P. H. Hanson, seaman, steamship Philadelphia	No year.	33. 45	41 33. 45			
Ali Hong, seaman	No year.	10. 60	41 10. 60			
William Johnson (deceased), seaman, Santa Marta	No year.	7. 71	41 7. 71			
Paul Katarin, seaman	No year.	67. 03	41 67. 03			
H. Lazarides, American seaman	No year.	39. 76	41 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	41 12. 50			
Felix Marino, of steamship Coaluga	No year.	199. 65	41 199. 65			
Edward Marron, seaman, steamship Philadelphia	No year.	8. 59	41 8. 59			

⁴¹ Transferred to "Wages due American seamen," trust fund.

⁴² Transferred to "Salvage proceeds, American vessels," trust fund.

⁴³ Under the act of Feb. 27, 1896 (29 Stat. 32), this account was established under a decision of the Comptroller General, dated Nov. 7, 1927 (A-19927), and includes accounts transferred under note 42.

⁴⁴ Under the act of Feb. 27, 1896 (29 Stat. 32), this account was established under a decision of the Comptroller General, dated Nov. 7, 1927 (A-19927), and includes accounts transferred under note 41.

⁴⁵ Appropriation of \$31.27 transferred to "Wages due American seamen," trust fund.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	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.									
Nick Mataja	No year.	\$63. 75		41 63. 75					
Jose Mendez, American seaman, steamship Ambridge	No year.	205. 11		41 205. 11					
V. Morris, seaman	No year.	13. 85		41 13. 85					
Edwin Nixon, seaman, discharged from American steam yacht Rambler on Mar. 15, 1920	No year.	5. 50		41 5. 50					
B. Mjingburg, seaman, U. S. S. Lake Weir	No year.	12. 07		41 12. 07					
C. W. Olssen, seaman, steamship Brynhilda	No year.	21. 11		41 21. 11					
John Olson, seaman, steamship Brindilla	No year.	45. 35		41 45. 35					
R. Orr, seaman, steamship Philadelphia	No year.	24. 74		41 24. 74					
L. Peterson, American seaman	No year.	25. 67		41 25. 67					
Charles M. Peters, American seaman of steamship America	No year.	15. 00		41 15. 00					
Juan Pluguez, seaman, steamship Hilton	No year.	27. 34		41 27. 34					
Joe Reddick, American seaman	No year.	34. 89		41 34. 89					
Joseph (Ed) Rouleau, American seaman	No year.	32. 59		41 32. 59					
C. Rasmussen, seaman, U. S. S. Lake Weir	No year.	9. 50		41 9. 50					
John Roach, seaman, steamship Martha Washington	No year.	44. 06		41 44. 06					
J. Rodgers, seaman, steamship Philadelphia	No year.	8. 64		41 8. 64					
Seaman (name unknown) (deposited by Albert H. Gerberich, consul at Maracaibo, Venezuela)	No year.	5. 00		41 5. 00					
Edilerto Segura, seaman	No year.	69. 59		41 69. 59					
Michael Schpartz, seaman, steamship William O'Brien	No year.	213. 79		41 213. 79					
George d'Silva, insane seaman	No year.	367. 11		41 367. 11					
J. Smith, seaman, steamship Philadelphia	No year.	18. 48		41 18. 48					
Louis Tricerri, American seaman, S. S. America	No year.	15. 00		41 15. 00					
Fred Wallace, seaman, S. S. Sancon	No year.								

D. B. Wood, seaman, steamship Steadfast.....	No year.	56. 91							
Wages of—									
Robert Burns, American seaman.....	No year.	114. 80							
Jose M. Calderon, steam- ship Issaquena.....	No year.	30. 00							
Louis Dean, steamship Santa Alicia.....	No year.	40. 69							
L. Diaz, steamship An- sable.....	No year.	10. 44							
Harry H. Hartman, sea- man, discharged from vessel Lake Fabyan.....	No year.	43. 00							
John Irving, steamship Anfra.....	No year.	28. 70							
Peder A. L. Olson, sea- man.....	No year.	80. 00							
Pedro Prestamos, steam- ship Calloon.....	No year.	141. 24							
Leo Quayle, seaman.....	No year.	30. 00							
Ronaldo Rodriquez, steamship Caddo.....	No year.	143. 00							
David R. Sanderson, steamship Brompton.....	No year.	25. 50							
Demit Spanos, seaman on steamship Western Comet.....	No year.	68. 30							
Louis Tavaréz, steamship Xacapa.....	No year.	91. 88							
Claim of—									
Joseph Baker, bugler.....	No year.	12. 08							
J. C. Clark, against Haiti.....	No year.	62. 44						62. 44	
Luciano Conda and Lo- renzo Martyn.....	No year.	11. 00						11. 00	
Ivan Gerassimovitch.....	No year.	10,000. 00						10,000. 00	
L. Hayapi, seaman.....	No year.	27. 03							
The Hydrographic Com- mission of the Amazon.....	No year.	203. 24						203. 24	
Nicolai Ivanovitch Solo- vieff.....	No year.	2,000. 00						2,000. 00	
Heirs or assigns of John Celestin Landreau.....	No year.	91,877. 60						91,877. 60	
M. C. McLane, seaman.....	No year.	19. 62							
Spiro Radoicich, Serbian soldier.....	No year.	57. 54						57. 54	
Peter Scanlon, Altdamm Prison.....	No year.	154. 15						154. 15	
Special deposit accounts.....			\$743, 074. 29			\$31, 019. 69			\$774, 093. 98
Total, Foreign Inter- course.....		5, 786, 725. 23	818, 079. 30	12, 107, 074. 06	\$10, 342, 309. 23	10, 264, 346. 88	\$744, 547. 23	6, 806, 942. 83	896, 041. 65
Total, Department of State.....		5, 920, 460. 22	817, 072. 07	13, 513, 141. 34	11, 721, 892. 19	11, 631, 719. 03	779, 393. 71	6, 932, 315. 66	907, 245. 23
SUMMARY									
General expenditures: Department of State.....		5, 920, 460. 22	817, 072. 07	13, 441, 441. 34	11, 650, 192. 19	11, 560, 019. 03	779, 393. 71	6, 932, 315. 66	907, 245. 23
Investment of trust funds: Foreign Service retirement.....				71, 700. 00	71, 700. 00	71, 700. 00			
Total, Department of State.....		5, 920, 460. 22	817, 072. 07	13, 513, 141. 34	11, 721, 892. 19	11, 631, 719. 03	779, 393. 71	6, 932, 315. 66	907, 245. 23

⁴¹ Transferred to "Wages due American seamen," trust fund.

⁴² Appropriation of \$44.27 transferred to "Wages due American seamen," Trust Fund.

Expenditures, balances, etc.—Continued

(Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*)

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		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.....	1928			\$150,000.00	\$149,895.87	\$149,895.87		\$104.13	
	1927	\$4,500.00	\$713.78		713.78			5,213.78	
	1925-26	2,791.84			136.50	136.50	\$2,655.34		
					149,318.59	150,032.37			
Salaries and expenses incident to foreign loans and transportation acts.....	1928			7,640.00	7,640.00	7,581.80			\$58.20
	1927	245.00	79.07		79.07			324.07	
	1926	96.10					96.10		
					7,560.93	7,581.80			
Second Pan American Financial Conference at Washington, D. C.....	No year.	83.02						83.02	
Total, Office of the Secretary.....		7,715.96	792.85	157,640.00	156,879.52	157,614.17	2,751.44	5,725.00	58.20
OFFICE OF CHIEF CLERK AND SUPERINTENDENT									
Salaries.....	1928			466,023.00	465,559.00	463,207.85		464.00	2,351.15
	1927	7,590.00	1,091.06		1,278.89	187.83		8,868.89	
	1926	5,169.61					5,169.61		
					464,280.11	463,020.02			
Contingent expenses, Treasury Department: Carpets and repairs.....	1928			1,000.00	995.00	975.27		5.00	19.73
	1927		64.18		3.43	60.75		3.43	
	1926	1.07					1.07		
					991.57	1,036.02			
File holders and cases.....	1928			8,000.00	8,000.00	7,615.79			384.21
	1927	25.00	463.43		.73	462.70		25.73	
	1926	.72					.72		
	1923				10.20	10.20	10.20		
					7,989.07	8,068.29			
Freight, telegrams, etc.....	1928			10,000.00	10,000.00	6,448.93			3,551.07
	1927	96.50	3,107.08		45.31	3,151.74		51.19	.65
	1926	228.48			42.60	42.60	185.88		
	1923				.91	.91	.91		
Certified claims.....				13.37	13.37	13.37			
					10,100.37	9,655.73			

Fuel, etc.....	1928			19,000.00	18,500.00	15,378.27		500.00	3,121.73
	1927	500.00	771.75		560.65	211.10		1,060.65	
	1926	1,814.21					1,814.21		
	1923				.70	.70	.70		
					17,938.65	15,588.67			
Furniture, etc.....	1928			7,500.00	7,500.00	7,266.65			233.35
	1927	25.00	184.04		43.59	140.45		68.59	
	1926	94.06					94.06		
	1923				86.78	86.78	86.78		
					7,369.63	7,320.32			
Gas, etc.....	1928			18,500.00	18,250.00	17,473.49		250.00	776.51
	1927	1,500.00	2,233.29		85.05	2,148.24		1,585.05	
	1926	2,785.00			70.76	70.76	2,855.76		
	1923				47.78	47.78	47.78		
					18,046.41	19,503.19			
Miscellaneous items.....	1928			11,600.00	11,115.20	9,677.41		484.80	1,437.79
	1927	100.50	445.55		87.40	358.15		187.90	
	1926	209.99					209.99		
	1923				27.43	27.43	27.43		
					11,000.37	10,008.13			
Motor vehicles.....	1928			9,400.00	9,000.00	7,161.36		400.00	1,838.64
	1927		2,009.72		6.26	2,003.46		6.26	
	1926	45.19			5.62	5.62	39.57		
					8,999.36	9,170.44			
Newspaper clippings and books.....	1928			1,000.00	1,000.00	861.05			138.95
	1927		46.05		17.84	28.21		17.84	
	1926	14.84					14.84		
					982.16	889.26			
Rent.....	1928			12,500.00	12,500.00	11,458.26			1,041.74
	1927		1,041.74		.08	1,041.66		.08	
					12,499.92	12,499.92			
Stationery.....		(2)							
Labor-saving machines, Treasury Department.....	1928			40,000.00	40,000.00	18,420.78			21,579.22
	1927	100.00	371.54		3.64	367.90		103.64	
	1926	304.02					304.02		
					39,996.36	18,788.68			
Operating expenses, Darby Building.....	1928			4,000.00	3,500.00	3,016.54		500.00	483.46
	1927	200.00	688.45		173.75	514.70		373.75	
	1926	939.97					939.97		
					3,326.25	3,531.24			
Operating expenses, Treasury Department Annex.....	1928			12,000.00	12,000.00	10,067.74			1,932.26
	1927	500.00	2,306.03		639.59	1,666.44		1,139.59	
	1926	1,011.44					1,011.44		
Total, Office of Chief Clerk and Superintendent.....		23,255.60	14,823.91	620,536.37	614,880.64	590,814.09	12,814.94	16,096.39	38,890.46

¹ Includes appropriation formerly provided for under "Salaries, Division of Mail and Files."

² Account transferred and stated under Division of Supply.

Expenditures, balances, etc.—Continued

(Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italics*)

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers	
		On books of Treasury	To credit of disbursing officers						Appropriations
DIVISION OF SUPPLY									
Salaries, Division of Supply	1928			\$169,400.00	\$169,398.89	\$169,322.18		\$1.11	\$76.71
Printing and binding, Treasury Department	1928			820,000.00	756,902.09	547,649.08		63,097.91	209,253.01
	1927	\$279,776.85	\$48,667.77		199,166.40	215,180.33		80,610.45	32,653.84
	1926-27	82,500.00	14,216.47			14,216.47		82,500.00	
	1926	27,041.66			595.89	595.89	\$26,445.77		
					956,664.38	777,641.77			
Stationery, Treasury Department	1928			470,000.00	425,607.53	358,848.11		44,392.47	66,759.42
	1927	75,001.58	69,690.97		64,608.17	99,831.94		10,393.41	34,467.20
	1926	27,144.76	41,998.73		41,915.40	83.33	69,060.16		
	1925				64.06	64.06	64.06		
	1924				11.52	11.52	11.52		
Certified claims.				3.94	3.94	3.94			
					448,228.66	458,691.74			
Postage, Treasury Department	1928			1,000.00	1,000.00	955.10			44.90
	1927		40.85			40.85			
	1926	3.72					3.72		
					1,000.00	995.95			
Total, Division of Supply		491,468.57	174,614.79	1,460,403.94	1,575,291.93	1,406,651.64	95,585.23	280,995.35	343,255.08
GENERAL SUPPLY COMMITTEE									
Salaries and expenses, General Supply Committee	1928			115,000.00	114,813.73	114,265.21		186.27	548.52
	1927	3,515.08	499.61		1,987.00	1,487.39		5,502.08	
					112,826.73	112,777.82			
Salaries, General Supply Committee	1926	594.81					594.81		
General Supply Committee, transfer of office material, supplies, and equipment	1926	2,458.20			9.46	9.46	2,467.66		
Total, General Supply Committee		6,568.09	499.61	115,000.00	112,817.27	112,768.36	3,062.47	5,688.35	548.52

OFFICE OF COMMISSIONER OF ACCOUNTS AND DEPOSITS								
Salaries.....	1928			6 78,660.00	78,660.00	78,645.16		14.84
	1927	6,060.00	1,841.00		1,856.97	15.97	7,916.97	
					76,803.03	78,629.19		
Library, Treasury Department.....	1928			1,000.00	1,000.00	916.68		83.32
	1927		527.50			490.76		36.74
					1,000.00	1,407.44		
Total, Office of Commissioner of Accounts and Deposits.....		6,060.00	2,368.50	79,660.00	77,803.03	80,036.63	7,916.97	134.90
DIVISION OF BOOKKEEPING AND WARRANTS								
Salaries, Division of Bookkeeping and Warrants.....	1928			145,000.00	142,796.28	142,795.69	2,203.72	.59
	1927	10,108.00	2,163.28		2,163.28		12,271.28	
	1926	9,124.74					9,124.74	
					140,633.00	142,795.69		
Contingent expenses, public moneys.....	1928-29			15,225.00			15,225.00	
	1928			210,000.00	205,434.35	199,090.14	4,565.65	6,344.21
	1927	7,794.16	11,368.80		7,035.01	18,403.81	759.15	
	1926	635.11					635.11	
					212,469.36	217,493.95		
Recoinage of minor coins.....	1928			22,500.00	17,721.09	17,721.09	4,778.91	
	1927	106.71			102.11	102.11	4.60	
	1926	10.82					10.82	
					17,823.20	17,823.20		
Recoinage of gold coins.....	1928			3,000.00	2,335.74	2,335.74	664.26	
	1927	1,298.90			606.08	606.08	692.82	
	1926	503.72					503.72	
					2,941.82	2,941.82		
Permanent and indefinite: Recoinage of silver coins.....	No year.			261,011.48	261,011.48	261,011.48		
Special fund—Charges on silver-dollar bullion sold.....	No year.	1,382,115.62					1,382,115.62	
Total, Division of Bookkeeping and Warrants.....		1,411,697.78	13,532.08	656,736.48	634,878.86	642,066.14	10,274.39	1,423,281.01
DIVISION OF DEPOSITS ⁷								
Salaries.....	1926	2,091.53					2,091.53	

³ Includes appropriation formerly provided for under "Salaries, Division of Printing."
⁴ Heretofore stated under "Division of Printing."
⁵ Heretofore stated under "Office of Chief Clerk and Superintendent."

⁶ Includes appropriation formerly provided for under "Salaries, Division of Deposits."
⁷ Provided for under "Salaries, Office of Commissioner of Accounts and Deposits," beginning with the fiscal year 1927.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
PUBLIC DEBT SERVICE									
Public debt service	1928			\$2, 625, 000. 00	\$2, 621, 206. 00	\$2, 609, 482. 73		\$3, 794. 00	\$11, 723. 27
	1927	\$26, 351. 01	\$9, 959. 32		839. 48	9, 119. 84		27, 190. 49	
	1926	219, 164. 96			13. 77	13. 77	\$219, 151. 19		
Certified claims.				. 28	. 28	. 28			
					2, 620, 380. 57	2, 618, 616. 62			
Distinctive paper for United States securities	1928-29			309, 000. 00	245, 000. 00	83, 323. 00		64, 000. 00	161, 677. 00
	1928			1, 421, 715. 00	1, 400, 000. 00	1, 197, 158. 45		21, 715. 00	202, 841. 55
	1927	19, 527. 74	33, 912. 35		2, 644. 25	36, 556. 60		16, 883. 49	
	1926	80, 410. 95					80, 410. 95		
					1, 647, 644. 25	1, 317, 038. 05			
Permanent and indefinite:									
Expense of loans, act Sept. 24, 1917, as amended	No year.				12, 251. 06	12, 251. 06	12, 251. 06		
Expense of loans, act Sept. 24, 1917, as amended and extended	No year.		66, 038. 43	\$ 1, 165, 468. 48	1, 165, 468. 48	1, 108, 548. 09			122, 958. 82
Preparation, custody, and delivery of farm loan bonds (reimbursable)	No year.					36, 932. 72			36, 932. 72
Preparation, custody, and delivery of Federal intermediate credit banks securities (reimbursable)	No year.		1, 395. 48			415. 02			1, 810. 50
Preparation and issue of Federal reserve notes (reimbursable)	No year.		468, 084. 15			305, 456. 99			162, 627. 16
Trust fund—Securities trust fund	No year.	635, 922. 06			47, 406. 71	47, 406. 71		588, 515. 35	
Total, Public Debt Service		981, 376. 72	579, 389. 73	5, 521, 183. 76	5, 468, 648. 95	5, 347, 467. 66	311, 813. 20	722, 098. 33	700, 571. 02
WORLD WAR FOREIGN DEBT COMMISSION									
World War Foreign Debt Commission	1927		3, 886. 52		362. 95	3, 523. 57		362. 95	
	1926	1, 085. 33					1, 085. 33		
Total, World War Foreign Debt Commission		1, 085. 33	3, 886. 52		362. 95	3, 523. 57	1, 085. 33	362. 95	
DIVISION OF APPOINTMENTS									
Salaries	1928			61, 200. 00	59, 498. 19	59, 498. 19		1, 701. 81	
	1927	975. 00	120. 18		120. 18			1, 095. 18	
	1926	563. 49					563. 49		
Total, Division of Appointments		1, 538. 49	120. 18	61, 200. 00	59, 378. 01	59, 498. 19	563. 49	2, 796. 99	

DIVISION OF PRINTING									
Salaries, Division of Printing--	1928			(*)					
	1927	400.00	82.32		82.32			482.32	
	1926	92.10					92.10		
					82.32				
Printing and binding, Treasury Department		(°)							
Materials for bookbinder, Treasury Department		(°)							
Postage, Treasury Department		(°)							
Total, Division of Printing		492.10	82.32		82.32		92.10	482.32	
DIVISION OF MAIL AND FILES ¹⁰									
Salaries	1926	453.34					453.34		
OFFICE OF DISBURSING CLERK									
Salaries	1928			52,880.00	51,500.00	50,622.50		1,380.00	877.50
	1927	1,800.00	292.25		292.25			2,092.25	
	1926	3,400.11					3,400.11		
Total, Office of Disbursing Clerk		5,200.11	292.25	52,880.00	51,207.75	50,622.50	3,400.11	3,472.25	877.50
BUREAU OF CUSTOMS									
Salaries, Division of Customs	1926	701.55					701.55		
Collecting the revenue from customs	1928			17,700,000.00	17,604,430.77	17,532,428.39		95,569.23	72,002.38
	1927	278,058.37	222,641.65		36,670.99	234,118.30		241,387.38	25,194.34
	1926	92,670.58	8,079.51		5,893.52	2,185.99	98,564.10		
	1925				977.75	977.75	977.75		
	1924				867.26	867.26	867.26		
	1923				11.40	11.40	11.40		
	1921				15.00	15.00	15.00		
	1916				6.01	6.01	6.01		
Certified claims.				2,059.49	2,059.49	2,059.49			
					17,635,390.31	17,768,914.75			
Compensation in lieu of moieties	1928			150,000.00	144,899.00	140,512.00		5,101.00	4,387.00
	1927	8,966.50	96.00		6,753.50	6,849.50		2,213.00	
	1926	39,581.00					39,581.00		
					151,652.50	147,361.50			
Fence along border of United States and Mexico	1925-26	27,000.00					27,000.00		
Equipment, Appraiser's Stores Building, New York, N. Y., customs	1928-29			125,000.00				125,000.00	
Scales for customs service	1928			100,000.00	5,000.00	4,592.51		95,000.00	407.49
	1927	94,937.90	555.86		53,184.87	53,740.73		41,753.03	
	1926	34,626.85			32,071.00	32,071.00	2,555.85		
					90,255.87	90,404.24			

RECEIPTS AND EXPENDITURES, 1928

* Exclusive of \$9,000 transferred to "Expenses, Treasury savings certificates, Post Office Department, 1928," and includes \$1,400.74 returned from 1926 account.

° The activities of this division for the fiscal year 1928 are provided for and stated under the Division of Supply, p. 232.

¹⁰ Provided for under "Salaries, Office of Chief Clerk and Superintendent," beginning with the fiscal year 1927.

Expenditures, balances, etc. Continued

[Debit transfer appropriations (not) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927	Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
BUREAU OF CUSTOMS continued								
Payment of judgments against collectors of customs - Certified claims.			\$804. 48	\$804. 48	\$804. 48			
Refunding duties on domestic animals	1928		4, 690. 95	4, 690. 95	4, 690. 95			
	1925 and prior.	\$2, 674. 57		2, 505. 30	2, 505. 30	\$160. 27		
				7, 196. 25	7, 196. 25			
Permanent and indefinite: Debentures or drawbacks, bounties or allowances	No year.	\$1, 325, 361. 08	14, 276, 489. 55	14, 276, 489. 55	14, 313, 882. 06			\$1, 287, 968. 57
Proceeds of goods seized and sold	No year.		1, 662. 66	1, 662. 66	1, 662. 66			
Refund of excessive duties	No year.		7, 606, 372. 44	7, 606, 372. 44	7, 624, 301. 32			619, 904. 49
Refunding moneys erroneously received and covered into the Treasury (customs)	No year.		68. 66	68. 66	68. 66			
Refunding penalties or charges erroneously exacted (customs)	No year.		216. 38	216. 38	216. 38			
Refunding proceeds of unclaimed merchandise	No year.		9, 755. 94	9, 755. 94	9, 755. 94			
Special funds								
Night services for lading and unloading vessels	No year.	550. 12					\$550. 12	
Philippine special fund (customs)	No year.	6, 198. 67	2, 291. 06	6. 47	6. 47		8, 483. 26	
Total, Bureau of Customs		585, 906. 11	2, 194, 567. 47	39, 979, 411. 61	39, 779, 871. 51	170, 449. 19	615, 057. 02	2, 009, 864. 27
BUREAU OF THE BUDGET								
Salaries and expenses	1928		158, 000. 00	151, 002. 37	137, 584. 09		6, 997. 63	13, 418. 28
	1927	14, 730. 06	9, 450. 18	8, 130. 49	1, 313. 69		22, 806. 55	
	1926	23, 833. 48		57. 78	57. 78	23, 775. 70		
				142, 923. 66	138, 955. 56			
Printing and binding, Bureau of the Budget	1928		25, 000. 00	24, 500. 00	22, 304. 15		500. 00	2, 195. 85
	1926	659. 75				659. 75		
				24, 500. 00	22, 304. 15			
Total, Bureau of the Budget		39, 223. 29	9, 450. 18	183, 000. 00	167, 423. 66	24, 435. 45	30, 304. 18	15, 614. 13

FEDERAL FARM LOAN BUREAU								
Indefinite:								
Special funds—								
Salaries, Federal Farm Loan Board	1928			¹¹ 550,000.00	548,000.00	547,799.28		2,000.00
	1927	2,020.00	18,841.67	¹² 20,671.86	18,651.86	189.81		200.72
					529,348.14	547,989.09		
Salaries and expenses, reviewing appraisers, Federal Farm Loan Board	1926	9.83			9.83	9.83		
Miscellaneous expenses, Federal Farm Loan Board	1928			¹¹ 215,000.00	185,330.24	148,684.59		29,669.76
	1927	54,033.83	4,058.60	¹² 21,296.57	32,734.96	36,793.56		2.30
	1926	133.56			6.20	6.20	127.36	
	1925				13.58	13.58	13.58	
					218,057.82	185,470.77		
Total, Federal Farm Loan Bureau		56,197.22	22,900.27	723,031.57	747,415.79	733,469.69	140.94	31,672.06
OFFICE OF TREASURER OF UNITED STATES								
Salaries	1928			1,070,000.00	1,069,073.83	1,063,076.57		926.17
	1927	2,792.03	1,410.62		1,373.29	37.33		4,165.32
	1926	19,952.25					19,952.25	
					1,067,700.54	1,063,113.90		
Salaries (national currency, reimbursable)	1928			310,000.00	306,000.00	303,927.81		4,000.00
	1927	6,975.83	1,715.26		1,690.26	25.00		8,666.09
	1926	84,272.10					84,272.10	
					304,309.74	303,952.81		
Indefinite:								
Contingent expenses, national currency (reimbursable)	1928			170,000.00	170,000.00	142,884.79		27,115.21
	1927		9,368.20	5,000.00	3,519.72	12,887.92		1,480.28
					173,519.72	155,772.71		
Total, Office of Treasurer of United States		113,992.21	12,494.08	1,555,000.00	1,545,530.00	1,522,839.42	104,224.35	19,237.86
OFFICE OF COMPTROLLER OF THE CURRENCY								
Salaries	1928			235,000.00	235,000.00	234,380.23		619.77
	1927	2,000.00	608.23		608.23			2,608.23
	1926	7,923.01					7,923.01	
					234,391.77	234,380.23		

¹¹ Transferred from 1927 account.

¹² See note 11.

RECEIPTS AND EXPENDITURES, 1928

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF COMPTROLLER OF THE CURRENCY—continued									
Salaries (national currency, reimbursable).....	1928		\$48,960.00	\$48,900.00	\$48,549.58		\$60.00	\$350.42	
	1927	\$5,100.00		<i>318.32</i>			5,118.32		
	1926	5,951.73				\$5,951.73			
				48,581.68	48,549.58				
Special examinations of national banks.....	1928		1,500.00	1,500.00	953.68			546.32	
	1927			<i>226.85</i>	19.62				
	1926	244.23				244.23	226.85		
				1,273.15	973.30				
Permanent and indefinite: Refunding to national banking associations excess of duty.....	No year.		10.64	10.64	10.64				
Special fund—Salaries and expenses, national-bank examiners.....	No year.	753,489.03	227,832.05	2,602,495.75	2,401,466.46	2,354,829.16	954,518.32	274,469.35	
Total, Office of Comptroller of the Currency.....		774,708.00	229,005.07	2,887,966.39	2,685,723.70	2,638,742.91	14,118.97	962,831.72	
BUREAU OF INTERNAL REVENUE									
Salaries.....	1926	8,659.33					8,659.33		
Salaries (reimbursable).....	1928		1,860.00	1,860.00	1,782.50			77.50	
	1927				155.00				
				1,860.00	1,937.50				
Salaries and expenses of collectors, etc., of internal revenue.....	1926	328,309.42		606.17	606.17	327,703.25			
	Certified claims.		39.19	39.19	39.19				
				645.36	645.36				
Collecting the internal revenue.....	1928		33,600,000.00	33,031,866.19	32,385,580.61		568,133.81	646,285.58	
	1927	1,829,135.99	2,334,317.07	<i>182,152.70</i>	2,091,468.07		2,011,288.69	60,696.30	
	1926	1,633,611.91	37,275.93	<i>35,839.83</i>	1,436.10	1,669,451.74			
	1925			<i>5.10</i>	5.10				
	1924			<i>8.69</i>	8.69				
	Certified claims.		389.25	389.25	389.25				
				32,814,249.12	34,478,860.24				

Collecting the war revenue.....	1921				21.75	21.75	21.75		
Certified claims.....			76.38		76.38	76.38			
					54.63	54.63			
Enforcement of narcotic and national prohibition acts, internal revenue.....	(13)								
Enforcement of the national prohibition act, internal revenue.....	(13)								
Payment of judgments against internal-revenue officers.....									
Certified claims.....			58.90		58.90	58.90			
Refunding automobile and cigar taxes.....	1926-27	1,249,455.91	222,997.33		3,280.54	8,251.13		1,246,175.37	218,026.74
Refunding internal-revenue collections.....	1925	362,156.40			52,869.00	52,869.00	309,287.40		
Certified claims.....				5,788.83	5,788.83	5,788.83			
					58,657.83	58,657.83			
Refunding taxes illegally collected.....	No year.				514.20	514.20		514.20	
1928 and prior.....		14,389,275.97	12,131,691.96	43,000,000.00	137,082,755.41	142,895,518.81		306,520.56	6,318,928.56
1927 and prior.....		12,941.08	22,622.02		9,478.98	5,487.57		22,420.06	7,655.47
1926 and prior.....		87,554.76	24,952.24		36,272.05	61,224.29	51,282.71		
1925 and prior.....			5.86		11,874.76	11,868.90	11,874.76		
1924 and prior.....				25.99	57,043.88	57,043.88	57,069.87		
1923.....					119.08	119.08	119.08		
1922.....					1,062.11	1,062.11	1,062.11		
1921.....					2,075.89	2,075.89	2,075.89		
Certified claims.....				321.46	321.46	321.46			
					137,037,180.02	142,889,868.07			
Refunding taxes illegally collected, claims accrued prior to July 1, 1920.....	No year.				13,744.92	13,744.92	13,744.92		
Permanent and indefinite:									
Allowance or drawback.....	No year.			127,683.02	127,683.02	127,683.02			
Redemption of stamps.....	No year.		159,263.88	900,634.95	900,464.25	746,911.70	170.70		312,816.43
Refunding legacy taxes, act Mar. 30, 1928.....	No year.			300,000.00	300,000.00				300,000.00
Refunding moneys erroneously received and covered.....	No year.			1,689.79	1,689.79	1,689.79			
Repayment of taxes erroneously collected under act of June 13, 1898.....	No year.			10,652.91	10,652.91	10,652.91			
Special funds—									
Additional income tax on railroads in Alaska.....	No year.	18,827.34		14,658.19	18,827.34	18,827.34		14,658.19	
Philippine special fund (internal revenue).....	No year.	527,975.32		377,684.96	527,975.32	527,975.32		377,684.96	
Total, Bureau of Internal Revenue.....		100,447,903.43	14,933,281.29	78,341,563.82	171,789,534.11	178,858,328.82	2,452,537.30	4,547,395.84	7,864,486.58

¹³ Account transferred and stated under Bureau of Prohibition, p. 240.

¹⁴ Under the act of Feb. 28, 1927 (44 Stat. 1254), this account was made available prior to June 30, 1927

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF PROHIBITION ¹⁵									
Enforcement of narcotic and national prohibition acts, internal revenue	1928		\$13,320,405.00	\$12,860,308.96	\$12,387,229.31		\$460,096.04	\$473,079.65	
	1927	\$654,167.35	\$1,268,296.22	<i>134,524.07</i>	1,102,019.12		788,691.42	31,753.03	
	1926-27	14,157.25	4,559.59	2,700.28	7,259.87		11,456.97		
	1926	32,186.53	9,298.68	<i>2,738.37</i>	6,560.31	\$34,924.90			
	1925			<i>1,024.01</i>	1,024.01	1,024.01			
	1924		3.83	<i>5.23</i>	5.23	9.06			
	1923			<i>38.01</i>	38.01	38.01			
	1922			<i>33.81</i>	33.81	33.81			
Certified claims			17,030.63	17,020.63	17,020.63	10.00			
				12,741,666.37	13,518,988.18				
Permanent and indefinite: Allowance or drawback	No year		361,391.36	361,391.36	361,391.36				
Total, Bureau of Prohibition		700,511.13	1,282,154.49	13,698,830.82	13,103,057.73	13,880,379.54	36,039.79	1,260,244.43	
COAST GUARD									
Salaries, Office of Coast Guard	1928		260,000.00	260,000.00	257,918.03			2,081.97	
	1927		944.13	<i>940.63</i>	3.50		940.63		
	1926	1,555.89				1,555.89			
				259,059.37	257,921.53				
Coast Guard	1928		(¹⁶)						
	1927	1,889,868.17	2,025,554.71	<i>4,100.45</i>	2,012,984.09		1,893,968.62	8,470.17	
	1926	802,060.33	20,281.61	<i>9,835.29</i>	10,446.32	811,895.62			
	1925		8.00	<i>283.33</i>	283.33	291.33			
	1924			<i>305.67</i>	305.67	305.67			
	1923-24			<i>60.00</i>	60.00	60.00			
Certified claims			5,423.42	5,423.42	5,423.42				
				<i>9,161.32</i>	2,028,204.83				
Coast Guard (transfer, act May 21, 1920):									
To Department of Commerce, Bureau of Standards	1925		¹⁸ 8.00	8.00	8.00				
Civilian employees, Coast Guard	1928		79,000.00	76,585.32	70,835.87		2,414.68	5,749.45	
Communication lines, Coast Guard	1928		155,000.00	148,513.80	129,345.01		6,486.20	19,168.79	
Contingent expenses, Coast Guard	1928		250,000.00	233,837.01	191,141.50		16,162.99	42,695.51	
Death gratuities, Coast Guard	1928		35,000.00	24,912.20	22,354.50		10,087.80	2,557.70	
Draft animals, Coast Guard	1928		30,000.00	21,300.00	16,764.87		8,700.00	4,535.13	
Fuel and water, Coast Guard	1928		3,100,000.00	2,778,750.19	2,436,146.57		321,249.81	342,603.62	
Mileage, etc., Coast Guard	1928		365,000.00	323,525.92	257,116.56		41,474.08	66,409.36	

Outfits, Coast Guard	1928			1,700,000.00	1,345,572.23	1,107,605.06		354,427.77	237,967.17
Pay and allowances, Coast Guard	1928			19,000,000.00	18,113,420.81	16,539,190.10		886,579.19	1,574,230.71
Repairs to Coast Guard vessels	1928			2,000,000.00	1,915,513.81	1,648,156.74		74,486.19	267,357.07
	1927	152,864.34	239,252.28		47,239.66	281,099.01		105,624.68	5,392.93
	1926	67,683.12	6,603.08		475.31	7,078.39	67,207.81		
					1,963,228.78	1,936,334.14			
Repairs to Coast Guard cutters	1923				8.80	8.80	8.80		
Certified claims.				973.07	973.07	973.07			
					964.27	964.27			
Repair and reconditioning of Coast Guard steamer for ice breaker	1926-27	13,442.00						13,442.00	
Additional vessels, Coast Guard	1926-Dec. 31, 1926	30,173.78	48,611.35	¹⁹ 218.01	29,533.48	10,533.59		59,925.27	8,544.28
	1924-25				3.00	3.00	3.00		
Certified claims.				4,721.66	4,721.66	4,721.66			
					24,814.82	15,252.25			
Additional vessels, Coast Guard (transfer, act May 21, 1920):									
To War Department.	1926-Dec. 31, 1926	288.61		²⁰ 218.01				70.60	
Construction and equipment of Coast Guard cutters	1928-29			666,000.00	651,000.00	538,559.47		15,000.00	112,440.53
	1928			1,700,000.00	942,764.95	859,288.24		757,235.05	83,476.71
	1927-28	988,000.00	10,026.09		704,015.40	603,078.98		283,984.60	110,962.51
					2,297,780.35	2,000,926.69			
Construction and equipment of Coast Guard cutters	1925-Mar. 31, 1927	45,561.73	37,106.52		8,807.38	28,299.14		54,369.11	
	1925-26				.27	.27	.27		
					8,807.65	28,298.87			
Establishing Coast Guard stations	No year.	19,405.49						19,405.49	
Rebuilding and repairing stations, etc., Coast Guard	1928			366,600.00	335,667.87	281,767.47		30,932.13	53,900.40
Life Saving Service	Certified claims.			312.75	312.75	312.75			
Permanent and indefinite:									
Special funds—									
Building or purchase of such vessels as may be required for the Coast Guard, proceeds of sales.	No year.	22,906.87	228.99		21,872.70	17,880.91		1,034.17	4,220.78
Rebuilding and improving Coast Guard stations, proceeds of sales.	No year.	29,605.77			4,501.13	4,575.13		34,106.90	74.00
Trust fund—									
Coast Guard allotments ²¹ (transfer to Veterans' Bureau, act Oct. 6, 1917).	No year.	6,634.36	1,000.00		515.00	15.00		7,149.36	500.00
Total, Coast Guard		4,070,050.46	2,389,608.76	29,718,030.90	27,897,495.65	27,333,765.62	881,328.39	5,009,257.32	2,953,338.79

¹⁵ Heretofore stated under Bureau of Internal Revenue.¹⁶ Provided for under sundry appropriation accounts following.¹⁷ Returned from Department of Commerce.¹⁸ See note 17.¹⁹ Returned from same object under War Department.²⁰ See note 19.²¹ Represents allotments of Coast Guard pay under the war risk insurance act.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
BUREAU OF ENGRAVING AND PRINTING									
Salaries-----	1928			\$465,000.00	\$464,587.59	\$462,685.51		\$412.41	\$1,902.08
	1927	\$2,988.61	\$3,386.04		<i>2,010.69</i>	1,375.35		4,999.30	
	1926	7,357.06					\$7,357.06		
					462,576.90	464,060.86			
Compensation of employees---	1928			²² 3,648,590.00	3,646,554.40	3,641,794.98		2,035.60	4,759.42
	1927	210,779.90	46,091.37		<i>126,357.77</i>	<i>80,266.40</i>		337,137.67	
	1926	368,131.03		²³ 29.42			368,160.45		
					3,520,196.63	3,561,528.58			
Compensation of employees (transfers to Department of Commerce, Bureau of Standards):									
Act Feb. 24, 1927-----	1928			²⁴ 11,000.00	10,000.00	9,992.28		1,000.00	7.72
Act Apr. 29, 1926-----	1927	1,243.34	343.39		1,243.34	1,536.49			50.24
Feb. 27, 1925-----	1926	29.42		²⁵ 29.42					
Materials and miscellaneous expenses-----	1928			1,160,000.00	756,857.97	564,997.80		403,142.03	191,860.17
	1927	491,525.39	162,100.15		95,568.53	257,668.68		395,956.86	
	1926	206,738.65			25,126.10	25,126.10	181,612.55		
Certified claims.				184.90	184.90	184.90			
					877,737.50	847,977.48			
New machinery and equipment. 1925-26		61,755.81					61,755.81		
Plate printing-----	1928			1,888,000.00	1,881,438.65	1,786,342.74		6,561.35	95,095.91
	1927	4,187.37	87,191.47		<i>15,200.96</i>	71,990.51		19,388.33	
	1926	81,450.32					81,450.32		
Certified claims.				10.25	10.25	10.25			
					1,866,247.94	1,858,343.50			
Total, Bureau of Engraving and Printing-----		1,436,186.90	299,112.42	7,172,785.15	6,738,002.31	6,743,439.19	700,336.19	1,170,633.55	293,675.54
SECRET-SERVICE DIVISION									
Salaries-----	1928			27,640.00	27,640.00	27,638.18			1.82
	1927	580.00	89.21		<i>89.21</i>			669.21	
	1926	501.15					501.15		
					27,550.79	27,638.18			
Suppressing counterfeiting and other crimes-----	1928			495,000.00	460,933.62	454,774.37		34,066.38	6,159.25
	1927	30,937.55	14,466.48		<i>778.30</i>	13,687.13		31,715.85	1.05
	1926	16,612.73			14.00	14.00	16,598.73		
					460,169.32	468,475.50			
Total, Secret Service Division-----		48,631.43	14,555.69	522,640.00	487,720.11	496,113.68	17,099.88	66,451.44	6,162.12

PUBLIC HEALTH SERVICE									
Salaries, office of Surgeon General-----	1928			103,000.00	102,600.00	102,428.96		400.00	171.04
	1927	1,920.00	97.70		97.70			2,017.70	
	1926	624.35					624.35		
					102,502.30	102,428.96			
Pay, etc., commissioned officers and pharmacists-----	1928			1,200,000.00	1,166,016.62	1,152,728.81		33,983.38	13,287.81
	1927	53,327.18	9,874.80		50,320.73	59,865.86		3,006.45	329.67
	1926	974.51					974.51		
	1924				26.67	26.67	26.67		
					1,216,310.68	1,212,568.00			
Pay of acting assistant surgeons-----	1928			300,000.00	296,073.59	289,828.44		3,926.41	6,245.15
	1927	13,801.99	2,421.94		6,081.94	8,439.64		7,720.05	64.24
	1926	10,168.48					10,168.48		
					302,155.53	298,268.08			
Pay of other employees-----	1928			990,000.00	982,821.75	975,207.20		7,178.25	7,614.55
	1927	28,714.69	6,980.35		5,915.66	12,812.93		22,799.03	83.08
	1926	7,644.13			6.01	6.01	7,638.12		
	Certified claims.			17.68	17.68	17.68			
					988,761.10	988,043.82			
Pay of personnel and maintenance of hospitals, Public Health Service-----	1928			5,449,891.00	5,283,888.88	5,149,746.41		166,002.12	134,142.47
	1927	230,405.52	133,504.25		168,490.99	288,256.95		61,914.53	13,738.29
	1926	22,724.43	2,055.78	²⁰ 16,832.23	721.17	1,334.61	6,613.37		
	1925				550.63	550.63	550.63		
	1924				50.43	50.43	50.43		
	1923				17.12	17.12	17.12		
	1922 and prior				68.51	68.51	68.51		
	Certified claims.			1,698.67	1,698.67	1,698.67			
					5,452,670.68	5,440,349.95			
Books-----	1928			500.00	500.00	469.21			30.79
	1927	5.00	43.26		3.24	46.50		1.76	
	1926	13.96					13.96		
					503.24	515.71			
Care of seamen, etc.... Certified claims.			321.00	321.00	321.00				
Control of biologic products---	1928			45,000.00	43,500.00	40,308.86		1,500.00	3,191.14
	1927	2,575.55	779.88		2,004.43	2,742.19		571.12	42.12
	1926	202.25			65.46	65.46	136.79		
					45,569.89	43,116.51			
Expenses, division of venereal diseases, Public Health Service-----	1928			70,000.00	65,255.04	64,901.22		4,744.96	353.82
	1927	6,561.13	²⁷ 212.79		6,109.04	5,844.49		452.09	51.76
	1926	9,735.07					9,735.07		
					71,364.08	70,745.71			

RECEIPTS AND EXPENDITURES, 1928

¹ Exclusive of \$11,000 transferred to same object under Department of Commerce.
² Returned from same object under Department of Commerce.
³ See note 22.

²⁶ See note 23.
²⁸ Transferred to "Civil service retirement and disability fund," p. 408.
²⁷ Debit balance.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
PUBLIC HEALTH SERVICE—continued									
Field investigations of public health	1928			\$280,000.00	\$264,512.55	\$260,517.66		\$15,487.45	\$3,994.89
	1927	\$28,083.25	\$2,380.69		21,324.57	23,088.30		6,758.68	616.96
	1926	4,682.91	297.34		284.17	13.17	\$4,967.08		
	Certified claims.			149.64	149.64	149.64			
					285,702.59	283,768.77			
Freight, transportation, etc.	1928			25,000.00	18,249.82	18,231.81		6,750.18	18.01
	1927	11,492.83	657.20		10,064.51	10,397.10		1,428.32	324.61
	1926	741.08			278.62	278.62	462.46		
	Certified claims.			175.05	175.05	175.05			
					28,768.00	29,082.58			
Hospital construction, Public Health Service	No year.	191,466.05	1,900.89		1,368.16	3,269.05		190,097.89	
Hospital furniture, etc., Public Health Service	No year.	200.16						200.16	
Interstate quarantine service	1928			71,000.00	65,234.85	60,834.94		5,765.15	4,399.91
	1927	9,107.48	3,429.15		4,709.73	7,919.91		4,397.75	218.97
	1926	2,363.75	18.57		1.41	17.16	2,365.16		
	1925-26	2,932.56					2,932.56		
					69,943.17	68,772.01			
Maintenance, Hygienic Laboratory	1928			43,000.00	42,008.94	38,783.01		991.06	3,225.93
	1927	6,080.74	1,879.65		5,461.15	7,000.70		619.59	340.10
	1926	822.76	64.01		27.99	92.00	794.77		
	Certified claims.			7.00	7.00	7.00			
					47,505.08	45,882.71			
Medical and hospital services, Public Health Service	1921			771.95	29.58	29.58	29.58		
	Certified claims.				771.95	771.95			
					742.37	742.37			
Preparation and transportation of remains of officers	1928			2,000.00	500.00			1,500.00	500.00
	1927	994.00	158.00		158.00			1,152.00	
	1926	2,520.43					2,520.43		
					342.00				

Preventing the spread of epidemic diseases-----	1928		495,388.00	369,086.72	358,219.65		126,301.28	10,867.07
	1927	218,912.04		13,634.36	22,543.64		205,277.68	1,580.58
	1926	27,125.99	10,489.86	54.30	54.30	27,071.69		
	1925-26	7,985.95	10.34	14.48	4.14	8,000.43		
Certified claims.			57.00	57.00	57.00			
				382,817.90	380,870.45			
Quarantine service-----	1928		²⁸ 479,074.04	385,573.23	368,523.04		93,500.81	17,050.19
	1927	67,624.07	17,350.15	62,852.43	80,080.41		4,771.64	122.17
	1926	6,807.88	4,111.86	3,868.83	243.03	10,676.71		
Certified claims.			72.96	72.96	72.96			
				444,629.79	448,919.44			
Quarantine service (transfer to War Department, act May 21, 1920)-----	1928		²⁹ 5,925.96	2,284.87	2,284.87		3,641.09	
	1927	2,726.77		2,698.30	2,698.30		28.47	
				4,983.17	4,983.17			
Studies of rural sanitation----	1928		85,000.00	75,012.70	71,128.65		9,987.30	3,884.05
	1927	8,694.55	1,984.83	6,371.17	8,356.00		2,323.38	
	1926	3,222.01				3,222.01		
	1925			11.11	11.11	11.11		
				81,372.76	79,473.54			
Survey of salt-marsh areas of South Atlantic and Gulf States-----	1928		³⁰ 16,525.96	15,976.61	14,792.62		549.35	1,183.99
	1927	6,002.22	2,464.55	³¹ 6,525.96	563.89		40.15	19.07
				15,412.72	16,674.21			
Total, Public Health Service-----		999,987.72	202,742.26	9,641,217.72	9,543,746.21	9,518,796.04	99,672.00	997,787.23
MINTS AND ASSAY OFFICES								
Salaries, office of Director of the Mint-----	1928		33,600.00	33,600.00	33,565.44			34.56
	1927	35.00	77.30	77.30			112.30	
	1926	355.02				355.02		
				33,522.70	33,565.44			
Contingent expenses, office of Director of the Mint-----	1928		6,000.00	3,900.00	3,523.39		2,100.00	376.61
	1927	1,634.96	1,470.78	1,108.96	2,579.74		526.00	
	1926	474.78				474.78		
				5,008.96	6,103.13			
Freight on bullion and coin---	1928		7,500.00	7,482.30	7,411.47		17.70	70.83
	1927	2,737.72	637.22	430.48	206.74		3,168.20	
	1926	753.82				753.82		
				7,051.82	7,618.21			

²⁸ Exclusive of \$5,925.96 transferred to same object under War Department.
²⁹ See note 28.

³⁰ Includes \$6,525.96 transferred from 1927 account.
³¹ See note 30.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MINTS AND ASSAY OFFICES—continued									
Transportation of bullion and coin, mints and assay offices.	1928-29			\$15,880.00	\$15,562.65	\$15,167.07		\$317.35	\$395.58
Mint at Carson City:									
Salaries and wages	1928			5,280.00	5,033.16	5,033.16		246.84	
Contingent expenses	1928			800.00	759.40	725.57		40.60	33.83
	1927	\$42.62	\$26.56		<i>23.33</i>	<i>3.23</i>		65.95	
	1926	54.28					\$54.28		
Mint at Denver:					736.07	728.80			
Salaries and wages	1928			156,710.00	156,342.44	154,577.80		367.56	1,764.64
	1927	1,560.92	32.10		<i>32.10</i>			1,593.02	
Contingent expenses	1928			50,000.00	28,400.00	24,780.54		21,600.00	3,619.46
	1927	13,664.20	10,336.39		<i>4,338.43</i>	<i>5,947.96</i>		18,052.63	
	1926	10,868.63	160.21		<i>36.52</i>	<i>123.69</i>	10,905.15		
Mint at New Orleans:					23,975.05	30,852.19			
Salaries and wages	1928			11,160.00	11,160.00	11,160.00			
	1926	12.66					12.66		
Contingent expenses	1928			1,500.00	1,351.13	1,351.08		148.87	.05
	1927	165.00	147.67		<i>15.64</i>	<i>132.03</i>		180.64	
	1926	252.03					252.03		
Mint at Philadelphia:					1,335.49	1,483.11			
Salaries and wages	1928			598,000.00	571,659.09	545,134.09		26,340.91	26,525.00
	1927	50,995.34	27,424.18		<i>5,642.39</i>	<i>21,781.79</i>		56,637.73	
	1926	52,974.27					52,974.27		
Contingent expenses	1928			109,000.00	93,766.16	79,428.90		15,233.84	14,337.26
	1927	16,076.58	14,750.69		<i>2,058.19</i>	<i>12,692.50</i>		18,134.77	
	1926	15,838.88			<i>12.10</i>	<i>12.10</i>	15,850.98		
Mint at San Francisco:					91,695.87	92,109.30			
Salaries and wages	1928			248,500.00	239,079.83	237,587.43		9,420.17	1,492.40
	1927	14,430.24	436.17		<i>436.17</i>			14,866.41	
	1926	7,100.39					7,100.39		
					238,643.66	237,587.43			

Contingent expenses	1928			56,000.00	46,450.00	44,168.23		9,550.00	2,281.77
	1927	11,828.47	8,129.99		356.04	7,773.95		12,184.51	
	1926	4,905.21					4,905.21		
					46,093.96	51,942.18			
Assay office at Boise: Salaries and wages	1928			6,300.00	6,300.00	6,300.00			
	1926	55.00					55.00		
					6,300.00	6,300.00			
Contingent expenses	1928			1,500.00	1,350.00	1,208.43		150.00	141.57
	1927	500.00	80.95		80.95			580.95	
	1926	89.63					89.63		
					1,269.05	1,208.43			
Assay office at Deadwood: Salaries and wages	1927	200.00						200.00	
	1926	23.33					23.33		
Contingent expenses	1927	168.43						168.43	
	1926	149.85					149.85		
Assay office at Helena: Salaries and wages	1928			5,280.00	5,280.00	5,280.00			
Contingent expenses	1928			1,000.00	993.32	788.77		6.68	204.55
	1927	184.96	78.29		14.40	92.69		170.56	
	1926	159.18					159.18		
					1,007.72	881.46			
Assay office at New York: Salaries and wages	1928			254,000.00	253,467.00	252,293.57		533.00	1,173.43
	1927	6,002.00			9.26	9.26		6,011.26	
	1926	5,321.49					5,321.49		
					253,457.74	252,284.31			
Contingent expenses	1928			84,000.00	81,461.65	67,296.26		2,538.35	14,165.39
	1927	1,705.62	9,860.12		227.48	9,632.64		1,933.10	
	1926	4,585.29			2,218.43	2,218.43	2,366.86		
					83,452.60	79,147.33			
Assay office at Salt Lake City: Salaries and wages	1928			3,960.00	3,960.00	3,960.00			
Contingent expenses	1928			300.00	244.20	244.20		55.80	
	1927	71.87						71.87	
	1926	105.57					105.57		
					244.20	244.20			
Assay office at Seattle: Salaries and wages	1928			19,680.00	19,660.00	19,619.83		20.00	40.17
	1927	54.83	46.50		46.50			101.33	
	1926	33.33					33.33		
					19,613.50	19,619.83			
Contingent expenses	1928			6,000.00	5,950.00	4,959.73		50.00	990.27
	1927	19.75	816.87		43.96	772.91		63.71	
	1926	19.33					19.33		
					5,906.04	5,732.64			
Total, mints and assay offices		226,210.48	74,511.99	1,681,950.00	1,582,637.28	1,589,501.90	101,962.16	223,561.04	67,647.37

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF SUPERVISING ARCHITECT									
Public buildings:									
Operating expenses—									
Salaries, Office of Supervising Architect	1928		\$360,000.00	\$349,500.00	\$347,964.72		\$10,500.00	\$1,535.28	
	1927	\$36,720.00		<i>1,147.31</i>			37,867.31		
	1926	1,854.91				\$1,854.91			
				348,352.69	347,964.72				
Furniture and repairs of same for public buildings	1928		800,000.00	760,494.45	587,279.82		39,505.55	173,214.63	
	1927	122,131.03		55,642.95	131,916.26		66,488.08	4,304.35	
	1926	10,714.44		<i>3,095.72</i>	1,065.39	13,810.16			
Certified claims.			523.91	523.91	523.91				
				813,565.59	720,785.38				
Lands and other property of the United States	1928		50.00	11.00	11.00		39.00		
	1927	895.54		127.17	127.17		768.37		
	1926	26.58				26.58			
				138.17	138.17				
Operating force for public buildings	1928		6,650,000.00	6,641,096.08	6,631,207.47		8,903.92	9,888.61	
	1927	12,596.09		<i>3,691.10</i>	7,036.32		16,287.19		
	1926	11,064.79		<i>149.28</i>	57.22	11,214.07			
	1924			<i>24.63</i>	<i>24.63</i>	24.63			
Certified claims.			2.00	2.00	2.00				
				6,637,233.07	6,638,278.38				
Operating supplies for public buildings	1928		3,050,000.00	2,726,219.66	2,560,842.65		323,780.34	165,377.01	
	1927	326,827.83		157,675.53	265,012.40		169,152.30	25,464.38	
	1926	236,651.62		<i>11,358.12</i>	3,228.88	248,009.74			
	1925			<i>3.50</i>	<i>3.50</i>	3.50			
Certified claims.			642.32	642.32	642.32				
				2,873,175.89	2,829,722.75				
Outside professional services	1928		450,000.00	160,000.00	129,171.15		290,000.00	30,828.85	
	1927	140,000.00		135,140.99	79,173.50		4,859.01	64,525.40	
				295,140.99	208,344.65				

Relief of contractors, etc., for public buildings under Treasury Department. No year.	719. 80	9, 035. 68		719. 80	9, 755. 48			
Relief of Davis Construc- tion Co. 1928			32, 569. 28	32, 569. 28	32, 569. 28			
Total, operating ex- penses, public buildings	900, 202. 63	261, 801. 84	11, 343, 787. 51	11, 000, 895. 48	10, 787, 558. 81	274, 943. 59	968, 151. 07	475, 138. 51
Repairs, equipment, etc.— Additional lock-box equip- ment for public build- ings. 1926	439. 60	92. 33		82. 33	10. 00	521. 93		
Appraisal and sale of ma- rine hospital reservation, Cleveland, Ohio. No year.	575. 00						575. 00	
General expenses of public buildings. 1928			1, 300, 000. 00	1, 031, 732. 18	995, 815. 25		268, 267. 82	35, 916. 93
1927	449, 841. 16	23, 922. 10		5, 015. 18	18, 634. 09		454, 856. 29	272. 88
1926	46, 003. 59	558. 88		303. 23	255. 65	46, 306. 82		
1924				4. 90	4. 90	4. 90		
Certified claims.			34. 62	34. 62	34. 62			
				1, 026, 443. 54	1, 014, 734. 71			
Mechanical equipment for public buildings. 1928			540, 000. 00	496, 064. 55	456, 251. 19		43, 935. 45	39, 813. 36
1927	43, 058. 71	64, 675. 31		35, 470. 10	94, 443. 07		7, 588. 61	5, 702. 34
1926	2, 396. 81	2, 830. 93		2, 466. 93	364. 00	4, 863. 74		
1923				29. 57	29. 57	29. 57		
Certified claims.			683. 89	683. 89	683. 89			
				529, 722. 04	551, 712. 58			
Rent of temporary quar- ters, public buildings. 1928			175, 000. 00	70, 000. 00	41, 841. 00		105, 000. 00	28, 159. 00
1927	155, 000. 00	8, 388. 57		20, 000. 00	7, 770. 00		135, 000. 00	20, 618. 57
				90, 000. 00	49, 611. 00			
Repairs and preservation of public buildings. 1928			1, 010, 000. 00	904, 212. 41	882, 323. 19		105, 787. 59	21, 889. 22
1927	97, 670. 34	49, 999. 25		91, 370. 03	137, 987. 65		6, 300. 31	3, 381. 63
1926	6, 894. 37	7, 021. 47		5, 117. 00	1, 904. 47	12, 011. 37		
1925				1, 041. 00	1, 041. 00	1, 041. 00		
1923				57. 53	57. 53	57. 53		
Certified claims.			576. 66	576. 66	576. 66			
				989, 943. 57	1, 021, 693. 44			
Reimbursement to con- tributors 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. 1928			500, 000. 00	475, 000. 00	432, 976. 97		25, 000. 00	42, 023. 03
1927	46, 328. 89	12, 902. 75	387. 53	46, 716. 42	59, 619. 17			
1926	1, 397. 07	268. 72		268. 72		1, 665. 79		
				521, 447. 70	492, 596. 14			

RECEIPTS AND EXPENDITURES, 1928

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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.									
Repairs, equipment, etc.—									
Con.									
Vaults and safes for public buildings	1928		\$140,000.00	\$123,521.50	\$83,421.93		\$16,478.50	\$40,099.57	
	1927	\$30,851.10		22,149.40	42,999.06		8,701.70	1,805.57	
	1926	158.74		72.33	216.10	\$231.07			
Certified claims.			62.00	62.00	62.00				
				145,660.57	126,699.09				
Total, repairs, equipment, etc., public buildings		881,713.38	193,603.97	3,666,744.70	3,303,135.09	66,733.72	1,178,589.27	239,682.10	
Post offices, courthouses, customhouses, etc.—									
Akron, Ohio: Post office	No year.	198,275.00	366,280.00	207,370.48	207,370.48		357,184.52		
Albany, N. Y.: Post office, courthouse and customhouse	No year.		750,000.00				750,000.00		
Albuquerque, N. Mex.: Post office and courthouse	No year.		200,000.00				200,000.00		
Alexandria, Va.: Customhouse and post office	No year.		100,000.00				100,000.00		
Amsterdam, N. Y.: Post office	No year.		60,000.00				60,000.00		
Amarillo, Tex.: Post office and courthouse	No year.	5,683.00		4,883.00	4,883.00	800.00			
Amherst, Mass.: Post office	No year.	2,520.61		495.00	495.00		2,025.61		
Anderson, Ind.: Post office	No year.		75,000.00				75,000.00		
Andalusia, Ala.: Post office	No year.	2,857.32		225.00	225.00		2,632.32		
Apalachicola, Fla.: Post office and customhouse	No year.	2,007.16		649.00	649.00	1,358.16			
Asheville, N. C.: Post office and courthouse	No year.		200,000.00	35.50	35.50		199,964.50		
Athens, Tenn.: Post office	No year.	51,641.26	30,000.00	72,861.43	72,861.43		8,779.83		
Atlanta, Ga.: Post office and courthouse	No year.	5,000.00				5,000.00			
Bakersfield, Calif.: Post office	No year.	9,551.85		2,212.00	2,212.00	7,339.85			
Baltimore, Md.—									
Immigrant station	No year.	60,176.41		404.00	404.00	96.00	59,676.41		
Post office	No year.		600,000.00	84.00	84.00		599,916.00		
Bartlesville, Okla.: Post office	No year.		60,000.00				60,000.00		
Batavia, Ill.: Post office	No year.	71,964.28	8,000.00	66,678.11	66,678.11		13,286.17		
Battle Creek, Mich.: Post office	No year.		150,000.00				150,000.00		

Bayonne, N. J.: Post office	No year.	129, 917. 35	100, 000. 00	172, 413. 70	172, 413. 70		57, 503. 65	
Beaumont, Tex.: Post office and courthouse	No year.		40, 000. 00				40, 000. 00	
Bellows Falls, Vt.: Post office	No year.		35, 000. 00				35, 000. 00	
Binghamton, N. Y.: Post office and courthouse	No year.		50, 000. 00				50, 000. 00	
Birmingham, Ala.: Post office and courthouse	No year. 1926	173, 122. 70 11, 671. 00	100, 000. 00	212, 084. 07	209, 070. 57	11, 671. 00	61, 038. 63	3, 013. 50
				212, 084. 07	209, 070. 57			
Bloomington, Ill.: Post office	No year.		100, 000. 00				100, 000. 00	
Bluffton, Ind.: Post office	No year.	898. 65		483. 00	483. 00		415. 65	
Bogalusa, La.: Post office	No year.		75, 000. 00				75, 000. 00	
Boise, Idaho: Post office and courthouse	No year.		100, 000. 00				100, 000. 00	
Boston, Mass.—Appraisers' stores	No year.	2, 225. 00					2, 225. 00	
Post office and courthouse	No year.		200, 000. 00				200, 000. 00	
Branford, Conn.: Post office	No year.	21, 064. 82	20, 000. 00	35, 309. 34	35, 309. 34		5, 755. 48	
Bridgeport, Conn.: Post office	No year.		700, 000. 00				700, 000. 00	
Bristol, R. I.: Post office and customhouse	No year.	5, 000. 00		1, 050. 00	1, 050. 00		3, 950. 00	
Brooklyn, N. Y.—Post office	No year. 1926	10, 320. 56 537. 31				9, 099. 64 . 01	1, 220. 92 537. 30	
Post office and courthouse	No year.		100, 000. 00				100, 000. 00	
Buffalo, N. Y.: Post office	No year.	7, 000. 00				7, 000. 00		
Buffalo, Wyo.: Post office	No year.	49, 468. 34	22, 500. 00	65, 904. 73	65, 904. 73		6, 063. 61	
Calumet, Mich.: Post office	No year.	20, 000. 00					20, 000. 00	
Camden, N. J.: Post office and courthouse	No year.		410, 000. 00				410, 000. 00	
Canon City, Colo.: Post office	No year.		25, 000. 00				25, 000. 00	
Canton, Ga.: Post office	No year.		35, 000. 00				35, 000. 00	
Canton, Ohio: Post office	No year.		300, 000. 00				300, 000. 00	
Cape Charles, Va.: Post office	No year.	3, 700. 00					3, 700. 00	
Caribou, Me.: Post office	No year.	50, 000. 00	20, 000. 00	1, 917. 00	1, 917. 00		68, 083. 00	
Carnegie, Pa.: Post office	No year.	1, 938. 23				1, 938. 23		
Carroll, Iowa: Post office	No year.	1, 281. 05		589. 80	589. 80	691. 25		
Casper, Wyo.: Post office and courthouse	No year.		100, 000. 00				100, 000. 00	
Central City, Nebr.: Post office	No year.	46, 355. 90	10, 000. 00	45, 204. 67	45, 204. 67		11, 151. 23	
Chamberlain, S. Dak.: Post office	No year.	53, 905. 00		52, 622. 24	52, 607. 07		1, 282. 76	15. 17
Chandler, Okla.: Post office	No year.	2, 514. 40		588. 00	588. 00	1, 926. 40		
Charles Town, W. Va.: Post office	No year.	1, 315. 61		748. 00	748. 00	567. 61		
Cheboygan, Mich.: Post office	No year.	2, 672. 44		1, 501. 43	1, 501. 43		1, 171. 01	
Cherokee, Iowa: Post office	No year.	922. 15		899. 64	899. 64	22. 51		

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	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.									
Post offices, courthouses, customhouses etc.—Con.									
Chicago, Ill.—									
Post office	No year.	\$135,000.00		\$750,000.00				\$885,000.00	
Post office, courthouse, etc.	No year.	10,000.00					\$10,000.00		
	1928			25,000.00			³² 25,000.00		
	1927	10,000.00						10,000.00	
	1925-26	16,616.61					16,616.61		
Cincinnati, Ohio: Customhouse and post office	1928			50,000.00	\$38,490.91	\$38,490.91		11,509.09	
Clarksburg, W. Va.: Post office and courthouse	No year.			175,000.00				175,000.00	
Cleveland, Ohio: Post office, customhouse, and courthouse	No year.	10,000.00					10,000.00		
Clinton, Ind.: Post office	No year.	844.45			375.00	375.00	469.45		
Clinton, S. C.: Post office	No year.	3,802.71						3,802.71	
Cody, Wyo.: Post office	No year.	31,964.74		40,000.00	63,182.43	63,182.43		8,782.31	
Coeur d'Alene, Idaho: Post office and courthouse	No year.	101,800.00		148,200.00	96,869.86	96,869.86		153,130.14	
Cohoes, N. Y.: Post office	No year.	5,042.03			4,760.09	4,760.09		281.94	
Columbia, S. C.: Post office	No year.	11,732.47					11,732.47		
Comanche, Tex.: Post office	No year.	3,309.26						3,309.26	
Conway, Ark.: Post office	No year.			35,000.00	268.00	268.00		34,732.00	
Cordova, Alaska: Post office and courthouse	No year.	2,646.57			2,434.00	2,434.00	212.57		
Corinth, Miss.: Post office	No year.			75,000.00	10,000.00	10,000.00		65,000.00	
Coriscana, Tex.: Post office	No year.			90,000.00				90,000.00	
Cumberland, Md.: Courthouse and post office	No year.			75,000.00				75,000.00	
Dallas, Tex.: Post office and courthouse	No year.			300,000.00	443.51	443.51		299,556.49	
Dawson, Ga.: Post office	No year.	2,321.70			712.25	712.25	1,609.45		
Decatur, Ala.: Post office	1926	.18					.18		
Delphos, Ohio: Post office	No year.	6,000.00						6,000.00	
Denver, Colo.: Customhouse	No year.			250,000.00				250,000.00	
Des Moines, Iowa: Courthouse	No year.	190,183.59		474,500.00	100,631.00	100,631.00		564,052.59	
Detroit, Mich.: Post office and courthouse	No year.	66,903.00					66,903.00		
Donora, Pa.: Post office	No year.	75,000.00		20,000.00	20,175.00	20,175.00		74,825.00	
Douglas, Ga.: Post office	No year.	1,978.26			103.00	103.00		1,875.26	
Dubois, Pa.: Post office	No year.	2,068.61						2,068.61	

Duluth, Minn.: Post office, courthouse, and customhouse	No year.		500,000.00				500,000.00
Durango, Colo.: Post office	No year.	99,993.00	50,000.00				149,993.00
Dunkirk, N. Y.: Post office	No year.		75,000.00				75,000.00
East Chicago, Ind.: Post office	No year.		40,000.00				40,000.00
East Las Vegas, N. Mex.: Post office and courthouse	No year.	115,882.91	30,000.00	115,973.35	115,973.35		29,909.56
East Orange, N. J.: Post office	No year.	124,805.00	160,000.00	425.00	425.00		284,380.00
El Dorado, Ark.: Post office and courthouse	No year.		75,000.00				75,000.00
Eldorado, Kans.: Post office	No year.	13,254.39		690.00	690.00	12,564.39	
Elizabeth, N. J.: Post office	No year.		175,000.00	80.00	80.00		174,920.00
El Paso, Texas: Federal office building	No year.		50,000.00				50,000.00
Elizabethton, Tenn.: Post office	No year.	2,500.00					2,500.00
Ellsworth, Me.: Post office and customhouse	1926	383.00				383.00	
Elmira, N. Y.: Post office and courthouse	No year.		265,000.00	15.00	15.00		264,985.00
Erie, Pa.: Post office	No year.		200,000.00				200,000.00
Eureka, Utah: Post office	No year.	3,469.06				3,469.06	
Fairfield, Iowa: Post office	No year.		50,000.00				50,000.00
Fairmont, Minn.: Post office	No year.	1,335.01		1,280.00	1,280.00		55.01
Fallon, Nev.: Post office	No year.	53,243.00	36,500.00				89,743.00
Fall River, Mass.: Customhouse and post office	No year.		575,000.00				575,000.00
Fargo, N. Dak.: Post office and courthouse	No year.		250,000.00	50,000.00	50,000.00		200,000.00
Fayette, Mo.: Post office	No year.	1,714.54		498.15	498.15		1,216.39
Flint, Mich.: Post office	No year.		200,000.00				200,000.00
Fitchburg, Mass.: Post office	No year.		75,000.00				75,000.00
Fort Fairfield, Me.: Post office and customhouse	No year.	61,765.00	28,000.00				89,765.00
Fort Plain, N. Y.: Post office	No year.	65,000.00	20,000.00				85,000.00
Fort Wayne, Ind.: Post office and courthouse	No year.		400,000.00				400,000.00
Fort Worth, Tex.: Post office	No year.		425,000.00				425,000.00
Franklin, Pa.: Post office	No year.	2,887.22		1,095.00	1,095.00		1,792.22
Franklin, Tenn.: Post office	No year.	1,392.07		599.00	599.00	793.07	
Freeport, Ill.: Post office	No year.		60,000.00				60,000.00
Fremont, Ohio: Post office	No year.	99,837.50	50,000.00				149,837.50
Front Royal, Va.: Post office	No year.	1,840.60		404.00	404.00	1,436.60	
Gallipolis, Ohio: Post office	No year.	6,219.09		836.00	836.00		5,383.09
Galveston, Tex.: Post office and customhouse	No year.	15,000.00					15,000.00
Geneseo, Ill.: Post office	No year.	3,014.16		1,657.00	1,657.00	1,357.16	
Gilmer, Tex.: Post office	No year.	1,556.77		386.00	386.00	1,170.77	
Globe, Ariz.: Post office and courthouse	No year.	99,794.00	65,000.00	102,618.84	102,618.84		62,175.16

²² Appropriation not required.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	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.									
Post offices, courthouses, customhouses, etc.—Con.									
Goldfield, Nev.: Post office	No year	\$75,000.00						\$75,000.00	
Greenville, Tex.: Post office	No year		\$80,000.00					80,000.00	
Greensboro, N. C.: Post office and courthouse	No year		250,000.00					250,000.00	
Hammond, Ind.: Post office and courthouse	No year		75,000.00	\$220.00	\$220.00			74,780.00	
Hanover, N. H.: Post office	No year		50,000.00	9.00	9.00			49,991.00	
Harrisonville, Mo.: Post office	No year	3,630.60		682.21	682.21	\$2,948.39			
Hartford, Conn.: Post office and courthouse	No year		700,000.00					700,000.00	
Hartsville, S. C.: Post office	No year		50,000.00					50,000.00	
Hastings, Mich.: Post office	No year	4,449.80		28.00	28.00	4,421.80			
Haverhill, Mass.: Post office	No year		50,000.00					50,000.00	
Havre, Mont.: Post office	No year		50,000.00					50,000.00	
Hinton, W. Va.: Post office	No year	1,012.98		37.00	37.00			975.98	
Holly Springs, Miss.: Post office	No year	2,471.87		1,628.00	1,628.00			843.87	
Honolulu, Hawaii: Post office, courthouse, and customhouse	No year	26,994.46	100,000.00	9,651.75	9,651.75			117,342.71	
Hoosick Falls, N. Y.: Post office	No year	1,835.44		555.98	555.98	1,279.46			
Hot Springs, Ark.: Post office	No year	3,192.13						3,192.13	
Houghton, Mich.: Post office	No year	834.13		830.50	830.50	3.63			
Huntington, W. Va.: Post office and courthouse	No year	20,082.34						20,082.34	
Iowa City, Iowa: Post office	No year		50,000.00					50,000.00	
Ironwood, Mich.: Post office	No year		50,000.00					50,000.00	
Jamestown, N. Dak.: Post office	No year	74,934.00	125,000.00	42,196.33	42,196.33			157,737.67	
Jerseyville, Ill.: Post office	No year	5,192.47		1,728.25	1,728.25	3,464.22			
Junction City, Kans.: Post office	No year		25,000.00					25,000.00	
Juneau, Alaska: Post office and customhouse	No year	131,896.95	200,000.00					331,896.95	

Kansas City, Mo.: Post office.	No year.		600,000.00				600,000.00
Kenosha, Wis.: Post office.	No year.		125,000.00				125,000.00
Kenton, Ohio: Post office.	No year.	5,384.98		294.00	294.00		5,090.98
Kingsport, Tenn.: Post office.	No year.		50,000.00				50,000.00
Klamath Falls, Oreg.: Post office.	No year.		50,000.00				50,000.00
La Crosse, Wis.: Post office and courthouse.	No year.		100,000.00				100,000.00
Lakeland, Fla.: Post office.	No year.	12,994.28		227.00	227.00		12,767.28
Lancaster, Pa.: Post office.	No year.		140,000.00				140,000.00
Lancaster, S. C.: Post office.	No year.	48,008.80	25,000.00	68,986.39	68,986.39		4,022.41
Lanett, Ala. See West Point, Ga.							
Lawrence, Kans.: Post office.	No year.		55,000.00				55,000.00
Leesburg, Va.: Post office.	No year.	647.96		546.00	546.00	101.96	
Leominster, Mass.: Post office.	No year.	69,895.25	40,000.00	90,271.71	90,271.71		19,623.54
Lewistown, Mont.: Post office.	No year.		50,000.00				50,000.00
Lewistown, Pa.: Post office.	No year.	48,084.80	45,000.00	86,589.25	86,589.25		6,495.55
Liberty, Mo.: Post office.	No year.	4,071.29		599.00	599.00	3,472.29	
Lima, Ohio: Post office.	No year.		150,000.00				150,000.00
Long Island City, N. Y.: Post office.	No year.	159,372.00	250,000.00				409,372.00
Long Beach, Calif.: Post office.	No year.		300,000.00				300,000.00
Los Angeles, Calif.: Post office and courthouse.	No year.	4,000.00					4,000.00
Louisville, Ky.— Post office.	1926	4,323.00				4,323.00	
Post office, courthouse, and customhouse.	No year.		700,000.00				700,000.00
Lowell, Mass.: Post office.	No year.		225,000.00				225,000.00
Lubbock, Tex.: Post office.	No year.		50,000.00				50,000.00
Lumberton, Miss.: Post office.	No year.		20,000.00				20,000.00
McKees Rocks, Pa.: Post office.	No year.	64,907.00	19,500.00	68,124.36	68,124.36		16,282.64
McMinnville, Tenn.: Post office.	No year.		20,000.00				20,000.00
Madison, Wis.: Post office and courthouse.	No year.	129,138.85	482,000.00	323,762.15	323,762.15		287,376.70
Malden, Mass.: Post office.	No year.	500.00					500.00
Manchester, N. H.: Post office.	No year.		160,000.00				160,000.00
Marianna, Ark.: Post Office.	No year.	739.95		412.81	412.81	327.14	
Mariana, Fla.: Post office and courthouse.	No year.	65,854.50	45,000.00	88,995.51	88,995.51		21,858.99
Memphis, Tenn.— Customhouse, court- house, and post office.	No year.		150,000.00				150,000.00
Subpost office.	No year.	100,000.00	75,000.00				175,000.00
Metropolis, Ill.: Post office.	No year.	50,000.00	40,000.00	15,170.00	15,170.00		74,830.00
Miami, Fla.: Post office, courthouse and customhouse.	No year.		750,000.00				750,000.00
Midland, Mich.: Post office.	No year.	1,714.55		442.90	442.90	1,271.65	
Millville, N. J.: Post office.	No year.	30,232.50	60,000.00	47,899.59	47,899.59		42,332.91

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
OFFICE OF SUPERVISING ARCHITECT—CON.									
Public buildings—Continued.									
Post offices, courthouses, customhouses, etc.—Con.									
Milwaukee, Wis.: Post office, courthouse, and customhouse	No year.		\$100, 000. 00				\$100, 000. 00		
Mineral Point, Wis.: Post office and customhouse	No year.	\$2, 034. 97		\$632. 75	\$632. 75		1, 402. 22		
Missoula, Mont.— Post office and courthouse	No year.	122, 840. 00	275, 000. 00	119, 240. 44	119, 240. 44		278, 599. 56		
Rent of buildings	No year.	5, 000. 00				\$5, 000. 00			
Mitchell, S. Dak.: Post office	No year.		35, 000. 00	22. 50	22. 50		34, 977. 50		
Montclair, N. J.: Post office	No year.	131, 280. 00	30, 000. 00	134, 165. 26	134, 165. 26		27, 114. 74		
Montevideo, Minn.: Post office	No year.	34, 364. 00	15, 000. 00	44, 498. 05	44, 498. 05		4, 865. 95		
Morgantown, W. Va.: Post office	No year.		50, 000. 00				50, 000. 00		
Mount Airy, N. C.: Post office	No year.	5, 000. 00					5, 000. 00		
Mount Carmel, Ill.: Post office	No year.	73, 678. 00	10, 000. 00	74, 110. 19	74, 110. 19		9, 567. 81		
Mount Pleasant, Tex.: Post office	No year.	840. 74		675. 00	675. 00	165. 74			
Mystic, Conn.: Post office	No year.	5, 273. 64		205. 00	205. 00		5, 068. 64		
Newark, Del.: Post office	No year.		35, 000. 00				35, 000. 00		
Newark, N. J.— Post office and customhouse	No year.	1, 600, 000. 00	³³ 1, 600, 000. 00						
Post office and courthouse	No year.		³⁴ 2, 500, 000. 00				2, 500, 000. 00		
New Bern, N. C.: Post office, courthouse, and customhouse	No year.		50, 000. 00				50, 000. 00		
New Britain, Conn.: Post office	No year.		100, 000. 00				100, 000. 00		
Newburgh, N. Y.: Post office	No year.		125, 000. 00				125, 000. 00		
Newburyport, Mass.: Post office	No year.	74, 921. 83	27, 000. 00	80, 438. 49	80, 438. 49		21, 483. 34		
New Haven, Conn.: Post office	1928		16, 000. 00	13, 570. 00	13, 570. 00		2, 430. 00		
New Philadelphia, Ohio: Post office	No year.		50, 000. 00				50, 000. 00		
Newport, R. I.: Post office and customhouse	No year.	32, 224. 79				32, 224. 79			
Newton, Iowa: Post office	No year.		85, 000. 00				85, 000. 00		

New York, N. Y.—							
Appraisers' stores.....	No year.		8,000,000.00				8,000,000.00
Assay office building.....	No year.	2,020.52				2,020.52	
Barge office.....	No year.	25,000.00		24,477.34	24,477.34	522.66	
Courthouse.....	No year.		2,000,000.00				2,000,000.00
Courthouse and post of- fice.....	1928		12,000.00				12,000.00
Customhouse.....	1928		33,500.00	23,052.96	23,052.96		10,447.04
Customhouse building.....	No year.	5,040.00					5,040.00
Post office.....	No year.	50,672.36	2,000,000.00				2,050,672.36
	1928-29		48,000.00				48,000.00
Niagara Falls, N. Y.: Cust- omhouse.....	No year.		75,000.00				75,000.00
Nogales, Ariz.: Paving In- ternational Street.....	1928-29		40,000.00				40,000.00
Nogales, Ariz.: Post office and customhouse.....	No year.	2,124.17		1,285.00	1,285.00	839.17	
Norfolk, Va.: Custom- house.....	1928-29		17,000.00				17,000.00
North Vernon, Ind.: Post office.....	No year.	3,866.05		793.00	793.00	3,073.05	
Oakland, Calif.: Post office and customhouse.....	No year.		550,000.00				550,000.00
Oconto, Wis.: Post office.....	No year.	8,080.95					8,080.95
Ogden, Utah: Post office and courthouse.....	No year.		25,000.00				25,000.00
Okmulgee, Okla.: Post of- fice and courthouse.....	No year.		75,000.00				75,000.00
Olyphant, Pa.: Post office.....	No year.	65,000.00	5,000.00	16,750.00	16,750.00		53,250.00
Orange, Tex.: Post office.....	No year.	583.88		360.00	360.00	223.88	
Oshkosh, Wis.: Post office.....	No year.		125,000.00				125,000.00
Ottawa, Ill.: Post office.....	No year.		50,000.00				50,000.00
Paris, Tenn.: Post office.....	No year.		35,000.00	8.75	8.75		34,991.25
Paris, Tex.: Post office and courthouse.....	No year.	55,819.90		37,396.52	37,396.52		18,423.38
Passaic, N. J.: Post office.....	No year.		75,000.00				75,000.00
Paterson, N. J.: Post office.....	No year.		325,000.00				325,000.00
Pawtucket, R. I.: Post office.....	No year.		200,000.00				200,000.00
Paxton, Ill.: Post office.....	No year.	60,000.00	35,000.00	15,175.00	15,175.00		79,825.00
Philadelphia, Pa.— Mint building.....	1927	7,614.62					7,614.62
Post office and court- house.....	No year.	26,186.50				26,186.50	
Pikeville, Ky.: Post office and courthouse.....	No year.	7,000.00					7,000.00
Pittsburgh, Pa.: Post office and courthouse.....	No year.		300,000.00				300,000.00
	1928		25,000.00				25,000.00
Pittsburg, Tex.: Post office.....	No year.	3,188.35					3,188.35
Pittsfield, Mass.: Post office.....	No year.		100,000.00				100,000.00
Pittston, Pa.: Post office.....	No year.	6,512.70					6,512.70
Plattsburg, N. Y.: Cust- omhouse and post office.....	No year.		100,000.00				100,000.00
Plymouth, Ind.: Post office.....	No year.	10,000.00					10,000.00
Pontiac, Mich.: Post office.....	No year.		200,000.00				200,000.00
Portland, Me.: Post office.....	No year.		225,000.00				225,000.00
Portland, Oreg.: Court- house.....	No year.		500,000.00				500,000.00
Portsmouth, Va.: Post office and customhouse.....	No year.		50,000.00				50,000.00
Pottsville, Pa.: Post office.....	No year.	250.00				250.00	

³³ Balance of \$1,600,000 and appropriation of \$900,000 transferred to "Newark, N. J.: Post office and courthouse."

³⁴ See note 33.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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.									
Post offices, courthouses, customhouses, etc.—Con.									
Poughkeepsie, N. Y.—									
Post office	No year.	\$2,289.09			\$1,288.24	\$1,288.24	\$1,000.85		
Rent of buildings	No year.	10,000.00					10,000.00		
Pratt, Kans.: Post office	No year.	8,911.55			120.00	120.00		\$8,791.55	
Prescott, Ark.: Post office	No year.	5,399.30			2,559.10	2,559.10		2,840.20	
Price, Utah: Post office	No year.		\$50,000.00					50,000.00	
Pullman, Wash.: Post office	No year.		20,000.00					20,000.00	
Putnam, Conn.: Post office	No year.	56,344.00						56,344.00	
Racine, Wis.: Post office	No year.		175,000.00					175,000.00	
Red Bluff, Calif.: Post office	No year.	50,100.00	40,000.00	77,119.07	76,918.60			12,980.93	
Reno, Nev.: Post office	No year.		150,000.00					150,000.00	
Rhineland, Wis.: Post office	No year.	22,684.04					22,684.04		
Richmond, Va.: Post office, courthouse, and customhouse	No year.		100,000.00					100,000.00	
Ripon, Wis.: Post office	No year.	645.17					645.17		
Roanoke, Va.: Post office and courthouse	No year.		350,000.00					350,000.00	
Rochester, Ind.: Post office	No year.	9,889.35		448.00	448.00			9,441.35	
Rushville, Ind.: Post office	No year.		40,000.00					40,000.00	
Russellville, Ark.: Post office	No year.	1,671.45		489.00	489.00			1,182.45	
St. Johns, Oreg.: Post office	No year.	5,000.00						5,000.00	
St. Johnsbury, Vt.: Post office	No year.	8,298.24		930.00	930.00			7,368.24	
St. Louis, Mo.—									
Customhouse	1927	126.00						126.00	
Courthouse and customhouse	No year.		600,000.00					600,000.00	
Federal office building	No year.	500,000.00						500,000.00	
Post office	1926	1,125.00					1,125.00		
St. Paul, Minn.: Post office, courthouse, and customhouse	1926	15,401.00				15,401.00			
Saco, Me.: Post office	No year.	839.40		442.75	442.75	396.65			
Salem, Ind.: Post office	No year.	5,000.00						5,000.00	
Salem, Va.: Post office	No year.	3,344.15		619.00	619.00	2,725.15			
Salisbury, Md.: Post office	No year.	533.55		362.00	362.00			171.55	
Salisbury, N. C.: Post office	No year.		25,000.00					25,000.00	
Salt Lake City, Utah: Post office and courthouse	No year.		400,000.00					400,000.00	

San Bernardino, Calif.: Post office	No year.		75,000.00				75,000.00	
Sandpoint, Idaho: Post office	No year.	63,166.98	10,000.00	70,369.77	70,369.77		2,797.21	
Sandusky, Ohio: Post office	No year.	4,855.24		3,628.40	3,628.40		1,226.84	
San Francisco, Calif.— Mint building	1928		90,000.00				90,000.00	
Post office, courthouse, etc.	No year.	10,000.00				10,000.00		
San Luis Obispo, Calif.: Post office	No year.	8,994.68		1,594.25	1,594.25		7,400.43	
San Pedro, Calif.: Post office and customhouse	No year.	60,000.00	100,000.00				160,000.00	
Santa Fe, N. Mex.— Post office, etc.	No year.	12,138.85				12,138.85		
Courthouse	No year.		270,000.00				270,000.00	
Saranac Lake, N. Y.: Post office	No year.	2,957.05		991.05	991.05		1,966.00	
Savannah, Ga.: Post office and courthouse	No year.		300,000.00				300,000.00	
Sayre, Pa.: Post office	No year.	80,000.00	20,000.00	18,500.00	18,500.00		81,500.00	
Scottsbluff, Nebr.: Post office	No year.		40,000.00				40,000.00	
Scranton, Pa.: Post office and courthouse	No year.		500,000.00				500,000.00	
Seattle, Wash.— Federal building	No year.		500,000.00				500,000.00	
Immigrant station and assay office	No year.		100,000.00				100,000.00	
Sedalia, Mo.: Post office	No year.		85,000.00				85,000.00	
Shawnee, Okla.: Post office	No year.	10,939.51		4,296.81	4,296.81		6,642.70	
Sheffield, Ala.: Post office	No year.		50,000.00				50,000.00	
Shelbyville, Ky.: Post office	No year.	48,537.25	20,000.00	50,967.84	50,967.84		17,569.41	
Sioux Falls, S. Dak.: Post office and courthouse	No year.		100,000.00				100,000.00	
Sitka, Alaska: Custom- house	No year.	200.00				200.00		
South Bend, Ind.: Post office and courthouse	No year.		300,000.00				300,000.00	
Southbridge, Mass.: Post office	No year.	61,815.00	48,000.00				109,815.00	
South St. Paul, Minn.: Post office	No year.		50,000.00				50,000.00	
Spanish Fork, Utah: Post office	No year.	1,184.60		801.53	801.53		383.07	
Spartanburg, S. C.: Post office and courthouse	No year.		125,000.00				125,000.00	
Springfield, Ill.: Post office and courthouse	No year.		200,000.00	95.00	95.00		199,905.00	
Springfield, Mass.: Post office and courthouse	No year.		600,000.00				600,000.00	
Sterling, Colo.: Post office and courthouse	No year.		50,000.00				50,000.00	
Steubenville, Ohio: Post office	No year.	9,513.31		2,562.00	2,562.00	6,951.31		
Stuttgart, Ark.: Post office	No year.	4,000.00					4,000.00	
Syracuse, N. Y.: Post office	No year.	768,373.89	700,000.00	790,088.65	790,038.00		678,285.24	50.65
Tamaqua, Pa.: Post office	No year.	75,000.00	37,000.00				112,000.00	
Tampa, Fla.: Courthouse, post office, and custom- house	No year.		100,000.00				100,000.00	
Tarentum, Pa.: Post office	No year.	49,710.00	20,000.00	59,863.28	59,863.28		9,846.72	
Taylor, Tex.: Post office	No year.		50,000.00				50,000.00	

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		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.								
Post offices, courthouses, customhouses, etc.—Con.								
Thibodaux, La.: Post office..... No year.	\$3, 025. 18						\$3, 025. 18	
Thomasville, N. C.: Post office..... No year.	3, 842. 66			\$750. 00	\$750. 00		3, 092. 66	
Toledo, Ohio: Courthouse and customhouse..... No year.			\$200, 000. 00				200, 000. 00	
Tomah, Wis.: Post office..... No year.	46, 850. 00		25, 000. 00	53, 219. 95	53, 219. 95		18, 630. 05	
Topeka, Kans.: Post office and courthouse..... No year.			115, 000. 00				115, 000. 00	
Trenton, N. J.: Post office and courthouse..... No year.	20, 483. 47					\$20, 483. 47		
Tullahoma, Tenn.: Post office..... No year.			800, 000. 00				800, 000. 00	
Tucson, Ariz.: Post office and courthouse..... No year.	3, 301. 44			417. 50	417. 50		2, 883. 94	
Tulsa, Okla.: Post office and courthouse..... No year.			100, 000. 00				100, 000. 00	
Tyrone, Pa.: Post office..... No year.			285, 000. 00				285, 000. 00	
Utica, N. Y.— Post office, courthouse, and customhouse..... No year.	179, 950. 00		500, 000. 00	22, 337. 60	22, 337. 60		657, 612. 40	
Rent of buildings..... No year.	15, 000. 00					15, 000. 00		
Vernal, Utah: Post office..... No year.	869. 73			584. 50	584. 50	285. 23		
Vineland, N. J.: Post office..... No year.	6, 863. 88			430. 00	430. 00		6, 433. 88	
Vinton, Iowa: Post office..... No year.	400. 20			398. 00	398. 00	2. 20		
Walden, N. Y.: Post office..... No year.	8, 678. 60			6, 572. 06	6, 572. 06		2, 106. 54	
Waltham, Mass.: Post office..... No year.	58, 948. 80						58, 948. 80	
Washington Court House, Ohio: Post office..... No year.	11, 753. 39			220. 00	220. 00		11, 533. 39	
Waterloo, N. Y.: Post office..... No year.	837. 81			480. 00	480. 00	357. 81		
Watertown, N. Y.: Post office..... No year.			100, 000. 00	174. 50	174. 50		99, 825. 50	
Water Valley, Miss.: Post office..... No year.	775. 51			775. 00	775. 00	. 51		
Waukegan, Ill.: Post office..... No year.			100, 000. 00				100, 000. 00	
Waynesburg, Pa.: Post office..... No year.	26, 000. 00		50, 000. 00				76, 000. 00	
West Point, Ga. (Lanett, Ala.): Post office..... No year.	43, 885. 00						43, 885. 00	
White Plains, N. Y.: Post office..... No year.			150, 000. 00				150, 000. 00	
Wichita, Kans.: Post office and courthouse..... No year.			250, 000. 00				250, 000. 00	

Wilkes-Barre, Pa.: Post office	No year.		100,000.00				100,000.00
Williamson, W. Va.: Post office	No year.	95,767.35	99,000.00	22,194.00	22,194.00		172,573.35
Wilmington, N. C.: Customhouse and appraisers' stores	No year.	72,041.80				72,041.80	
Wilmington, Ohio: Post office	No year.	74,974.49	55,000.00	20,000.00	20,000.00		109,974.49
Wilson, N. C.: Post office	No year.	109,930.00	95,000.00	85,919.81	85,919.81		119,010.19
Winchester, Ky.: Post office	No year.	20,000.00					20,000.00
Winchester, Mass.: Post office	No year.	49,909.93	19,500.00	51,738.96	51,738.96		17,670.97
Woodbury, N. J.: Post office	No year.	1,376.11					1,376.11
Woonsocket, R. I.: Post office	No year.		75,000.00				75,000.00
Wooster, Ohio: Post office	No year.		80,000.00	85.00	85.00		79,915.00
Worcester, Mass.— Post office and courthouse	No year.		250,000.00				250,000.00
Post office, etc.	No year.	1,400.00					1,400.00
Wyandotte, Mich.: Post office	No year.	74,958.25	65,000.00	41,050.00	41,050.00		98,908.25
Yonkers, N. Y.: Post office	No year.	178,937.57	318,603.56	303,551.17	303,551.17		193,989.96
Youngstown, Ohio: Post office and courthouse	No year.		100,000.00				100,000.00
Zanesville, Ohio: Post office	No year.		20,000.00				20,000.00
Washington, D. C.— Acquisition of triangle properties	No year.		2,680,000.00				2,680,000.00
Agricultural Department buildings	No year.	1,625,000.00	1,750,000.00	113,057.00	113,057.00		3,261,943.00
Archives Building	No year.	1,000,000.00					1,000,000.00
Auditor's Building, fireproofing	1926	50.00				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	1,400,000.00	27,822.22	27,822.22		1,972,177.78
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	600,000.00	27,486.90	27,486.90		672,513.10
Internal Revenue Building	No year.	1,692,552.53	1,500,000.00	829,411.62	829,411.62		2,363,140.91
Liberty Loan Building	No year.	187,837.00	125,000.00	214,262.29	214,262.29		98,574.71
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	

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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.									
Washington, D. C.—Contd.									
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, cash-room changes and equipment	No year.		³⁵ \$30, 000. 00	\$29, 042. 96	\$29, 039. 76		957. 04	\$3. 20	
Treasury building, cash-room equipment	1928		(³⁶)						
Treasury Building, new roof, etc	No year.	47, 743. 31					25, 856. 01		
United States Supreme Court Building, site	No year.	1, 500, 000. 00	³⁷ 10, 000. 00	11, 887. 30	11, 887. 30		1, 500, 000. 00		
Water mains and other utilities, Washington, D. C.	No year.		225, 000. 00	150, 000. 00	83, 280. 28		75, 000. 00	66, 719. 72	
Total, sites, construction, and rent, post offices, customhouses, courthouses, etc		16, 869, 345. 30	54, 056, 083. 56	6, 100, 963. 55	6, 030, 960. 84	\$501, 310. 92	64, 323, 154. 39	70, 002. 71	
Inspection stations—									
Alburg, Vt.: Inspection station	No year.		2, 000. 00				2, 000. 00		
Babb-Piegan, Mont.: Inspection station	No year.		1, 000. 00				1, 000. 00		
Beecher Falls, Vt.: Inspection station	No year.		2, 000. 00				2, 000. 00		
Blaine, Wash.: Inspection stations	No year.		60, 000. 00				60, 000. 00		
Calexico, Calif.: Inspection station	No year.		50, 000. 00				50, 000. 00		
Douglas, Ariz.: Inspection station	No year.		35, 000. 00				35, 000. 00		
Fort Fairfield, Me.: Inspection station	No year.		8, 500. 00				8, 500. 00		
Highgate Springs, Vt.: Inspection station	No year.		1, 500. 00				1, 500. 00		
Houlton, Me.: Inspection station	No year.		10, 500. 00				10, 500. 00		
Noyes, Minn.: Inspection station	No year.		5, 500. 00				5, 500. 00		
Rouses Point, N. Y.: Inspection stations	No year.		26, 000. 00				26, 000. 00		
St. Johns, N. Dak.: Inspection stations	No year.		1, 000. 00				1, 000. 00		

San Ysidro, Calif.: Inspection station	No year.			40,000.00				40,000.00	
Trout River, N. Y.: Inspection station	No year.			5,500.00				5,500.00	
Total, inspection stations				248,500.00				248,500.00	
Quarantine stations—									
Baltimore, Md.: Quarantine station	1927	165.00						165.00	
Boston, Mass.: Quarantine station	No year.	6,481.90			2,642.51	2,642.51	3,839.39		
	1927	2,286.00			804.00	804.00		1,482.00	
					3,446.51	3,446.51			
Cape Fear, N. C.: Quarantine station	No year.	500.00					500.00		
	1927	180.00						180.00	
Charleston, S. C.: Quarantine station	1927	5,128.00						5,128.00	
Columbia River quarantine station	1928			9,000.00	5,335.00	5,335.00		3,665.00	
Galveston, Tex.: Quarantine station	No year.	385.18					385.18		
	1928-29			³⁸ 15,000.00				15,000.00	
Galveston, Tex.: Quarantine station (transfer to Coast Guard, act May 29, 1928)	1928-29			³⁹ 22,000.00				22,000.00	
Gulf, Miss.: Quarantine station	No year.	3,308.27			411.80	411.80	2,896.47		
Marcus Hook, Pa.: Quarantine station	No year.	1,512.97					1,512.97		
	1928			21,000.00				21,000.00	
	1927	6,550.40						6,550.40	
Mobile, Ala.: Quarantine station	No year.	24,172.65	\$14,022.70		12,818.93	25,049.12		11,353.72	1,792.51
New Orleans, La.: Quarantine station	No year.	8,725.03		150,000.00			8,725.03	150,000.00	
	1927	159.00						159.00	
New York, N. Y.: Quarantine station	No year.	14,541.60			3,661.16	3,661.16	2,141.60	8,738.84	
	1928			12,000.00				12,000.00	
	1927	2,659.55			2,639.14	2,639.14		20.41	
	1926	63.97					63.97		
					6,300.30	6,300.30			
Port Townsend, Wash.: Quarantine station	No year.	8,448.80					8,448.80		
	1927	2,500.00			1,950.00	1,950.00		550.00	
					1,950.00	1,950.00			
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		

³⁵ Transferred from the following accounts:
 Treasury Building, new roof, etc. \$10,000
 Treasury Building, cash-room equipment, 1928. 20,000
³⁶ Appropriation of \$20,000 transferred to "Treasury Building, cash-room changes and equipment."

³⁷ Transferred to "Treasury Building, cash-room changes and equipment."
³⁸ Exclusive of \$22,000 transferred to same object under Coast Guard.
³⁹ See note 38.

Expenditures, balances, etc.—Continued

Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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—Contd.									
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.	72,251.00			\$60,746.00	\$60,746.00	11,505.00		
Total, sites and construction, quarantine stations		183,516.75	\$14,022.70	\$229,000.00	91,008.54	103,238.73	47,107.97	274,400.24	\$1,792.51
Marine hospitals—									
Baltimore, Md.: Marine hospital	No year.	4,196.12				4,196.12			
	1926	9,464.31				9,464.31			
Boston, Mass.: Marine hospital	1926	68.00				68.00			
Cairo, Ill.: Marine hospital	No year.	14,871.00				14,871.00			
Carville, La.: Marine hospital	No year.	402.81			4.70	4.70	398.11		
	1928			30,000.00			30,000.00		
	1927	16,542.48	6,384.26		13,540.94	19,925.20	3,001.54		
	1926	24.59	103.13		103.13		127.72		
					13,442.51	19,929.90			
Chicago, Ill.: Marine hospital	No year.	191,800.20		232,000.00	330,806.72	330,806.72	92,993.48		
Detroit, Mich.: Marine hospital	No year.	260,018.00		350,000.00	15.00	15.00	10,613.00	599,390.00	
Galveston, Tex.: Marine hospital	No year.			100,000.00			100,000.00		
Key West, Fla.: Marine hospital	No year.	1,080.00					1,080.00		
	1928			6,000.00	5,976.65	5,976.65	23.35		
					5,976.65	5,976.65			
Louisville, Ky.: Marine hospital	No year.	7,672.81			5,014.00	5,014.00	2,610.31	48.50	
Mobile, Ala.: Marine hospital	No year.	4,350.02			449.53	449.53	3,900.49		

New Orleans, La.: Marine hospital	No year.	8,515.50		330,000.00			165.52	338,349.98	
	1927	2,211.00			2,042.48	2,042.48		168.52	
	1926	1,374.00					1,374.00		
					2,042.48	2,042.48			
New York, N. Y.: Marine hospital	No year.	14,132.57					14,132.57		
	1928			23,000.00	2,094.20	2,094.20		20,905.80	
	1927	3,788.62			3,372.69	3,372.69		415.93	
					5,466.89	5,466.89			
Philadelphia, Pa.: Marine hospital	No year.	16,357.36		75,000.00			16,357.36	75,000.00	
Portland, Me.: Marine hospital	1926	458.54					458.54		
Port Townsend, Wash.: Marine hospital	No year.	840.75					840.75		
San Francisco, Calif.: Marine hospital	No year.	5,213.40		150,000.00	1,415.70	1,415.70	6.25	153,791.45	
	1927	80.00						80.00	
					1,415.70	1,415.70			
Savannah, Ga.: Marine hospital	No year.	18,081.93					81.93	18,000.00	
St. Louis, Mo.: Marine hospital	No year.	945.00			700.00	700.00	245.00		
	1928			10,000.00	3,024.00	3,024.00		6,976.00	
					3,724.00	3,724.00			
Special fund— Cleveland, Ohio: Marine hospital (new)	No year.	562,033.18		812,500.00	191,887.09	191,887.09		1,182,646.09	
Total, sites and construction, marine hospitals		1,144,522.19	6,487.39	2,118,500.00	560,240.57	566,727.96	83,594.41	2,619,187.21	
Veterans' hospitals— Hospital facilities, etc., for war patients	No year.	11,592.40	11,487.14				236.22	11,592.40	11,250.92
Chicago, Ill.: Broadview hospital	No year.	7,738.86					7,738.86		
Total, sites, construction, etc., veterans' hospitals		19,331.26	11,487.14				236.22	11,592.40	11,250.92
Total, office of Supervising Architect, including public buildings, hospitals, etc.		19,998,631.51	487,403.04	71,662,615.77	21,056,243.23	20,745,779.52	981,429.47	69,623,574.58	797,866.75
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.	1,264.55		9,676.65	6,263.86	6,263.86		4,677.34	
Medal of Col. Charles A. Lindbergh	1928-29			1,500.00				1,500.00	

⁴⁰ Proceeds sale of portion of marine hospital reservation, Cleveland, Ohio, credited as repay warrants direct to this appropriation.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
TREASURY, MISCELLANEOUS—continued									
Judgments, Court of Claims, Treasury	No year.			\$11, 881. 33	\$9, 730. 98	\$9, 730. 98		\$2, 150. 35	
Judgments, United States courts, Treasury	No year.			707, 837. 24	79, 507. 30	79, 507. 30		628, 329. 94	
Payment of French spoliation claims	No year.	\$64, 237. 57						64, 237. 57	
Payment to State of North Carolina	No year.			118, 035. 69	118, 035. 69	118, 035. 69			
Reimbursement to Blanks & Norton	No year.	35. 00						35. 00	
Relief of:									
Will J. Allen	No year.			80. 00	80. 00	80. 00			
Marion Banta	No year.			81. 50	81. 50	81. 50			
William R. Boyce and Son	No year.			1, 208. 25	1, 208. 25	1, 208. 25			
James M. E. Brown and Lena Belle Brown	No year.			2, 500. 00	2, 500. 00	2, 500. 00			
E. A. Clatterbuck	No year.			24. 65	24. 65	24. 65			
Mary Clerkin	No year.			140. 00	140. 00	140. 00			
Augusta Cornog	No year.			2, 000. 00				2, 000. 00	
Farmers National Bank, Danville, Ky	No year.			1, 110. 00	1, 110. 00	1, 110. 00			
Gertie Foss, widow of Olaf Foss	No year.	1, 170. 00						1, 170. 00	
A. F. Gallagher	No year.			190. 40	190. 40	190. 40			
Letitia W. Garrison	No year.	375. 00						375. 00	
Widow of Mervin W. Glover	No year.			4, 725. 00				4, 725. 00	
Higgins Lumber Co	No year.			15, 293. 90	15, 293. 90	15, 293. 90			
Estate of Frank W. Knight	No year.	1, 500. 00			1, 500. 00	1, 500. 00			
H. C. Magoon	No year.			2, 500. 00				2, 500. 00	
Owner of schooner "Sentinel"	No year.			77. 60	77. 60	77. 60			
Pocahontas Fuel Co. (Inc.)	No year.			1, 200. 00	1, 200. 00	1, 200. 00			
Lillie B. Randell	No year.	975. 00						975. 00	
Jesse R. Shivers	No year.			796. 95	796. 95	796. 95			
Howard V. Sloan	No year.			77. 50	77. 50	77. 50			
Smith Tablet Company	No year.			150. 00	150. 00	150. 00			
Robert Spough	No year.	750. 00						750. 00	
Larry M. Temple	No year.			1, 174. 66	1, 174. 66	1, 174. 66			
Josephine Thibodeaux	No year.			2, 000. 00	2, 000. 00	2, 000. 00			
To promote the education of the blind	1928			65, 000. 00	65, 000. 00	65, 000. 00			
Increase of compensation, Treasury Department	1923				16. 00	16. 00	\$16. 00		
Certified claims.				53. 04	53. 04	53. 04			
					37. 04	37. 04			
Permanent and indefinite: Increase of compensation, Treasury Department	1922				111. 00	111. 00	111. 00		
	1921				47. 93	47. 93	47. 93		
	1920				53. 00	53. 00	53. 00		
	1919				3. 47	3. 47	3. 47		
					215. 40	215. 40			

To promote the education of the blind, interest ⁴² -----	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.	6,008,330.50		386,746.71	386,746.71			6,395,077.21	
Spanish indemnity, interest-----	No year.	6,452.06						6,452.06	
Spanish indemnity, principal-----	No year.	2,778.25						2,778.25	
Unclaimed condemnation awards, Treasury Department-----	No year.		27,510.00	27,500.00	27,500.00			10.00	
Special deposit accounts-----		\$11,691,131.67			2,105,392.37				\$9,585,739.30
Total, Treasury, miscellaneous-----		6,339,519.57	11,691,131.67	986,824.36	43,281.83	2,062,110.54	231.40	7,369,394.36	9,585,739.30
SPECIAL ACCOUNTS ⁴³									
Payment into German special deposit account of amount appropriated by deficiency act of May 29, 1928, for claims of German nationals against the United States (awards and expenses of administration, war claims arbiter), under sec. 3 of settlement of war claims, act of 1928, approved Mar. 10, 1928 ⁴⁴ -----	No year.		50,000,000.00	50,000,000.00	50,000,000.00				
Payment of Cape Cod Canal bonds ⁴⁵ -----	No year.		46 6,230,000.00	150,000.00				6,080,000.00	150,000.00
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.		1,267,010.15	1,267,010.15	1,267,010.15				
Total, special accounts-----		38,591,629.05	57,497,010.15	51,417,010.15	51,267,010.15			44,671,629.05	150,000.00
Total, Treasury Department-----		177,368,352.13	34,633,321.42	324,977,118.81	357,249,470.30	365,967,174.39	6,027,993.05	139,068,007.59	25,915,617.33
SUMMARY									
General expenditures: Treasury Department, exclusive of customs and internal-revenue refunds-----		80,710,741.99	20,108,593.68	257,975,039.71	196,013,644.49	199,271,921.10	5,581,136.34	137,091,000.87	16,850,317.07
Refunds of receipts: Customs-----		9,423.36	1,963,194.45	21,901,547.64	21,901,768.35	21,957,089.74	169.27	9,033.38	1,907,873.06
Internal revenue-----		96,648,186.78	12,561,533.29	45,100,531.46	139,334,057.46	144,738,163.55	446,687.44	1,967,973.34	7,157,427.20
Total, Treasury Department-----		177,368,352.13	34,633,321.42	324,977,118.81	357,249,470.30	365,967,174.39	6,027,993.05	139,068,007.59	25,915,617.33

⁴¹ See interest account following.

⁴² See note 41.

⁴³ Beginning with the fiscal year 1927, included under Treasury Department totals.

⁴⁴ See also "Expenses of administration of settlement of war claims act of 1928" under War, p. 271.

⁴⁵ See also, "Purchase of Cape Cod Canal," p. 304, and "Interest on bonds of Boston, Cape Cod and New York Canal Co.," p. 307.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
WAR DEPARTMENT									
MILITARY ACTIVITIES									
OFFICE OF SECRETARY OF WAR									
Salaries, Office of Secretary of War	1928			\$226,349.00	\$223,376.35	\$222,276.47		\$2,972.65	\$1,099.88
	1927	\$16.74	\$221.48		<i>221.48</i>			238.22	
	1925-26	2,977.81			49.00	49.00	\$2,928.81		
					223,203.87	222,325.47			
Additional employees, War Department	Certified claims.			40.00	40.00	40.00			
Administrative expenses, World War adjusted compensation act, War Department	1928-29			100,000.00	7,500.00	3,024.42		92,500.00	4,475.58
	1924-1928			¹ 32,183.67	32,183.67	31,652.70			530.97
	1924-1927	29,974.81	2,334.02	² 31,732.47	<i>1,757.66</i>	576.36			
	1924-1926	434.55		² 434.55					
	1924-25	16.65		<i>16.65</i>					
					37,926.01	35,253.48			
Contingent expenses, War Department	1928			88,340.00	72,763.32	70,802.08		15,576.68	1,961.24
	1927	10,730.12	16,331.58		6,495.34	22,826.92		4,234.78	
	1926	5,948.35			3.00	3.00	5,945.35		
	Certified claims.			.50	.50	.50			
					79,262.16	93,632.50			
Postage to Postal Union countries	1928			250.00	250.00	250.00			
	1927	10.00						10.00	
	1926	10.00					10.00		
					250.00	250.00			
Printing and binding, War Department	1928			500,000.00	287,885.00	272,088.21		212,115.00	15,796.79
	1927	272,482.84	42,559.72		212,552.32	220,234.41		59,930.52	34,877.63
	1926	93,340.04	43,132.68		46,327.63	89,460.31	47,012.41		
	1925	50,000.00		² 50,000.00	<i>143.38</i>	<i>143.38</i>	143.38		
					546,621.57	581,639.55			
Stationery, War Department	1928			62,500.00	44,361.41	39,044.32		18,138.59	5,317.09
	1927	21,190.26	2,250.21		8,091.78	10,341.99		13,098.48	
	1926	12,107.84					12,107.84		
					52,453.19	49,386.31			

Contingencies of the Army-----	1928		12,000.00	3,853.93	3,853.93		8,146.07	
	1927	7,214.24		495.21	495.21		6,719.03	
	1926	13,825.55		2.25	2.25	13,827.80		
Certified claims.			2.25	2.25	2.25			
				4,349.14	4,349.14			
Total, Office of Secretary of War-----		520,279.80	106,829.69	939,481.75	944,105.94	986,876.45	81,975.59	433,680.02
GENERAL STAFF CORPS								
Salaries, Office of Chief of Staff-----	1928		217,038.00	208,824.04	208,824.04		8,213.96	
	1927	4,837.76		25.70	25.70		4,812.06	
	1926	2,341.27				2,341.27		
				208,849.74	208,849.74			
Contingencies, Military Intelligence Division, General Staff Corps-----	1928		60,000.00	52,051.25	52,051.25		7,948.75	
	1927	9,963.93		7,373.96	7,373.96		2,589.97	
	1926	251.30		76	76	250.54		
	1923		20.14	20.14	20.14			
	1922		250.40	250.40	250.40			
				59,696.51	59,696.51			
Contingencies, Military Information Section, General Staff Corps, act June 15, 1917-----	1917-18			140.00	140.00	140.00		
Contingencies, Military Information Section, General Staff Corps-----	1919			176.95	176.95	176.95		
	1917			95.87	95.87	95.87		
				272.82	272.82			
Total, General Staff Corps-----		17,394.26	277,308.54	268,133.43	268,133.43	3,004.63	23,564.74	
ADJUTANT GENERAL'S DEPARTMENT								
Salaries, Adjutant General's Office-----	1928		1,355,000.00	1,354,899.24	1,354,669.20		100.76	230.04
	1927	23,379.77	3,275.09	3,115.54	159.55		26,495.31	
	1926	1,754.85		52.93	52.93	1,701.92		
	1925	80,000.00	30,000.00					
				1,351,836.63	1,354,881.68			
Contingencies, headquarters of military departments, etc.	1928		4,500.00	3,291.98	3,291.98		1,208.02	
	1927	930.20		694.46	694.46		235.74	
	1926	90.47				90.47		
	1925			99.50	99.50	99.50		
				3,886.94	3,886.94			

¹ Includes \$16.65 transferred from 1924-25 account; \$434.55 from 1924-1926 account, and \$31,732.47 from 1924-1927 account.

² Transferred to 1924-1928 account.
³ Transferred to "Pay of the Army, 1928."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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—con.									
Completion of roster of Union and Confederate armies.....	1927	\$1, 907. 78	\$229. 01		\$229. 01		\$2, 136. 79		
Military post exchanges.....	1928		\$82, 400. 00	71, 375. 27	\$71, 375. 27		11, 024. 73		
	1927	17, 262. 60		15, 195. 43	15, 195. 43		2, 067. 17		
	1926	1, 509. 83		8. 78	8. 78	\$1, 501. 05			
Certified claims.....			1. 00	1. 00	1. 00				
				86, 580. 48	86, 580. 48				
Registration and selection for military service.....	1919			168. 48	168. 48	168. 48			
	1918			30. 33	30. 33	30. 33			
Certified claims.....		389. 39	1, 241. 74	1, 241. 74	1, 241. 74		389. 39		
				1, 042. 93	1, 042. 93				
Vocational training of soldiers									
Certified claims.....			115. 39	115. 39	115. 39				
Army War College.....	1928		68, 390. 00	66, 050. 14	66, 050. 14		2, 339. 86		
	1927	2, 002. 59		1, 543. 35	1, 543. 35		459. 24		
	1926	1, 806. 92		289. 03	289. 03	1, 517. 89			
Certified claims.....			2. 86	2. 86	2. 86				
				67, 885. 38	67, 885. 38				
Command and General Staff School, Fort Leavenworth, Kans.....	1928		40, 599. 00	38, 588. 22	38, 588. 22		2, 010. 78		
	1927	3, 708. 92		3, 694. 45	3, 694. 45		14. 47		
	1926	720. 70				720. 70			
				42, 282. 67	42, 282. 67				
Total, Adjutant General's Department.....		135, 464. 02	3, 504. 10	1, 472, 249. 99	1, 553, 401. 41	5, 830. 34	48, 482. 26	\$230. 04	
OFFICE OF THE INSPECTOR GENERAL									
Salaries, Office of Inspector General.....	1928		25, 180. 00	25, 043. 34	24, 671. 64		136. 66	371. 70	
	1927	88. 67	117. 23	117. 23			205. 90		
	1926	236. 57				236. 57			
Total, Office of the Inspector General.....		325. 24	117. 23	25, 180. 00	24, 926. 11	236. 57	342. 56	371. 70	

OFFICE OF THE JUDGE ADVOCATE GENERAL									
Salaries, Office of Judge Advocate General, U. S. Army--		1928		63,100.00	60,658.07	60,277.17		2,441.93	380.90
		1927	1,181.04		394.49	25.71		1,575.53	
		1926	5,110.33	420.20			5,110.33		
					60,263.58	60,302.88			
Special services, Office of Judge Advocate General, U. S. Army-----		1928		36,900.00	22,156.97	22,156.97		14,743.03	
		1927	5,126.75		2.23	2.23		5,128.98	
		1926	13,488.77				13,488.77		
					22,154.74	22,154.74			
Expenses of administration of settlement of war claims act of 1928, War Department ⁴ --		1928-29		160,000.00	424.16	424.16		159,575.84	
Total, Office of the Judge Advocate General-----			24,906.89	420.20	260,000.00	82,842.48	82,881.78	18,599.10	183,465.31
ARMY ACCOUNT OF ADVANCES									
Permanent working fund-- Army account of advances. ⁵ No year.			⁶ 10,237,173.26	7,893,631.03	¹¹ 655,430.10	595,231.33	1,721,346.48	⁶ 10,176,974.49	10,210,208.84
SPECIAL DEPOSITS									
Special deposit accounts-----				2,627,679.83		590,504.56			2,037,175.27
FINANCE DEPARTMENT									
Salaries, Office of Chief of Finance-----		1928		351,500.00	345,157.56	344,285.52		6,342.44	872.04
		1927	4,861.73		884.77	10.00		5,746.50	
		1926	2,540.02	894.77			2,540.02		
					344,272.79	344,295.52			
Increase of compensation, War Department-----		1924			6.00	6.00	6.00		
Finance Service-----		1928		1,050,000.00	1,027,801.30	1,027,801.30		22,198.70	
		1927	54,514.10		8,742.54	8,742.54		45,771.56	
		1926	121,926.35		⁸ 80,000.00		41,926.35		
		1925	200,000.00		⁷ 200,000.00				
		1924			99.25	99.25	99.25		
					1,036,444.59	1,036,444.59			

RECEIPTS AND EXPENDITURES, 1928

³ Transferred to "Pay of the Army, 1928."
⁴ See also "Claims of German Nationals against the United States," p. 267.
⁵ This account stands charged with the sum of \$10,237,173.26 at the beginning of the fiscal year 1928, and with \$10,176,974.49 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 Transferred to "Subsistence of the Army, 1928."
¹¹ Repay warrants credited direct to this account.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
FINANCE DEPARTMENT—continued									
Pay of the Army	1928		⁸ \$126,442,665.00	\$121,793,299.98	\$121,793,299.98		\$4,649,365.02		
	1927	\$2,424,709.91	⁹ 2,697,859.00	4,962,230.33	4,962,230.33		160,338.58		
	1926	121,271.97	1,000,000.00	1,028,962.52	1,028,962.52		92,309.45		
	1925	195,042.00	¹⁰ 194,991.47	20,890.77	20,890.77	\$20,941.30			
	1924		16,528.41	13,262.93	13,262.93	3,265.48			
	1923		5,470.42	3,503.74	3,503.74	1,966.68			
	Certified claims.		36,827.23	36,767.23	36,767.23	60.00			
				127,817,135.96	127,817,135.96				
Pay, etc., of the Army	1922		24.84	1,433.33	1,433.33	1,458.17			
	1921		45.81	676.10	676.10	721.91			
	1920		5.16	1,860.91	1,860.91	1,866.07			
	1919			8,759.76	8,759.76	8,759.76			
	1918		43.62	1,711.50	1,711.50	1,755.12			
	1917 and prior.			97.55	97.55	97.55			
	Certified claims.	1,948.53	277,084.08	276,822.83	276,822.83	111.87	2,097.91		
				262,283.68	262,283.68				
Pay etc., of the Army (estates of deceased soldiers, R. S. 4818)	Certified claims.		64,930.83	64,930.83	64,930.83				
Pay, etc., of the Army (longevity act Jan. 29, 1927)	Certified claims.		1,047,762.61	1,042,587.57	1,042,587.57	4.00	5,171.04		
Pay, etc., of the Army, war with Spain	Certified claims.		796.44	796.44	796.44				
Arrears of pay, bounty, etc.	Certified claims.		953.80	953.80	953.80				
Mileage of the Army	1928		767,000.00	608,031.44	608,031.44		158,968.56		
	1927	224,325.23		134,829.81	134,829.81		89,495.42		
	1926	134,076.28		8,053.27	8,053.27	126,023.01			
	1925	65,000.00	⁷ 65,000.00	17.16	17.16	17.16			
	1924			9.86	9.86	9.86			
	Certified claims.		56.97	56.97	56.97				
				750,944.47	750,944.47				
Mileage to officers and contract surgeons	1919			61.08	61.08	61.08			
	Certified claims.		373.13	373.13	373.13				
				312.05	312.05				
Apprehension of deserters, etc.	1928		125,000.00	124,950.00	124,950.00		50.00		
	1927	12,069.95		12,667.94	12,667.94		24,737.89		
				112,282.06	112,282.06				

Expenses of courts-martial		1928		100,000.00	75,859.26	75,859.26		24,140.74	
		1927	17,778.05		3,266.91	3,266.91		14,511.14	
					79,126.17	79,126.17			
24196-29-18	Claims of officers, enlisted men, and nurses of the Army for destruction of private property	No year.	28,116.70	50,000.00	55,109.40	55,109.40		23,007.30	
	Claims for damages to and loss of private property	No year.	50,053.58	6,000.00	10,145.73	10,145.73		45,907.85	
	Claims for damages, act Dec. 28, 1922, War Department	No year.	115.07	488.97	336.72	336.72		267.32	
	Permanent and indefinite:								
	Claims of officers and men of the Army for destruction of private property	No year.		856.38	856.38	856.38			
	Extra pay, Regular Army, war with Spain	No year.		196.12	196.12	196.12			
	Extra pay to volunteers, war with Spain	No year.		831.55	831.55	831.55			
	Increase of Compensation, War Department	1918			5.00	5.00	5.00		
	Certified claims.			249.95	249.95	249.95			
					244.95	244.95			
Increase of compensation, Military Establishment	1922			4.00	4.00	4.00			
	1920			19.61	19.61	19.61			
	1919			6.00	6.00	6.00			
Certified claims.		334.33	46,730.93	43,831.69	43,831.69		3,233.57		
				43,802.08	43,802.08				
Trust funds—									
Army allotments (transfer to Veterans' Bureau, act Oct. 6, 1917) ¹¹	No year.	19,577,240.56	\$18,979.12		25,336.06	15,834.97		19,602,576.62	\$9,478.03
Pay of the Army, deposit fund	No year.	1,167,134.97		1,562,980.63	1,221,979.03	1,221,979.03		1,508,136.57	
Total, Finance Department		24,403,059.33	19,873.89	135,113,270.41	132,820,230.31	132,829,754.13	211,725.25	26,484,374.18	10,350.07
QUARTERMASTER CORPS									
Salaries, Office of Quartermaster General	1928			683,878.00	672,934.14	671,300.37		10,943.86	1,633.77
	1927		232.86		207.86	25.00		8,797.89	
	1926		19,324.25				19,324.25		
					672,726.28	671,325.37			

⁷ Transferred to "Subsistence of the Army, 1928."

⁸ Includes \$1,753,961 transferred from accounts as follows:

Printing and binding, War Department, 1925	\$50,000
Salaries, Adjutant General's Office, 1925	80,000
Finance Service, 1926	80,000
Pay of the Army, 1925	195,000
Army transportation, 1926	80,000
Army transportation, 1925	500,000
Barracks and quarters, 1925	35,000
Clothing and equipment, 1925	45,000
Incidental expenses of the Army, 1926	80,000
Land, Fort Bliss, Tex., 1926	275,000
Pay, Military Academy, 1926	3,961
Organized Reserves, 1926	80,000
Organized Reserves, 1925	250,000

⁹ Includes \$271,050 transferred from "Incidental expenses of the Army, 1927."

¹⁰ This account was credited with an appropriation of \$8.53 and charged with \$195,000 transferred to "Pay of the Army, 1928."

¹¹ Represents allotments of Army pay under war risk insurance act.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
QUARTERMASTER CORPS—continued									
Army transportation	1928-29			\$2,000,000.00	\$4,572.87	\$4,572.87		\$1,995,427.13	
	1928			13,683,253.00	10,958,939.72	10,958,939.72		2,724,313.28	
	1927-28	\$970,901.52			850,044.75	850,044.75		120,856.77	
	1927	3,252,000.89			3,033,619.85	3,033,619.85		218,381.04	
	1926-27	412,376.40			281,690.08	281,690.08		130,686.32	
	1926	1,183,587.92		⁸ 80,000.00	29,642.01	29,642.01	\$493,945.91	580,000.00	
	1925	2,000,000.00		¹² 2,000,000.00	2,751.28	2,751.28	2,751.28		
	1924				1,203.34	1,203.34	1,203.34		
	1923				21.76	21.76	21.76		
	1922				7,065.07	7,065.07	7,065.07		
	Certified claims.			18,408.88	18,408.88	18,408.88			
					15,165,876.71	15,165,876.71			
Barracks and quarters, other buildings and utilities	1928-29			180,000.00	4.00	4.00		179,996.00	
Barracks and quarters	1928			4,528,837.00	3,932,359.84	3,932,359.84		596,477.16	
	1927	488,924.06			436,113.22	436,113.22		52,810.84	
	1926	22,852.72			1,923.74	1,923.74	20,928.98		
	1925	35,000.00		³ 35,000.00	.31	.31	.31		
	1924				.50	.50	.50		
	1923				9.00	9.00	9.00		
	1918				12,473.75	12,473.75	12,473.75		
	Certified claims.			33,399.98	33,399.98	33,399.98			
					4,391,313.22	4,391,313.22			
Barracks and quarters, act Feb. 28, 1920		79,565.15						79,565.15	
Barracks and quarters, act June 15, 1917	1917-18				9,246.71	9,246.71	9,246.71		
Barracks and quarters, Philippine Islands	No year.	162,441.13		350,000.00	311,579.39	311,579.39		200,861.74	
Barracks and quarters, sea-coast defenses	Certified claims.			428.00	428.00	428.00			
Clothing and equipage	1928-29			36,000.00				36,000.00	
	1928			6,511,995.00	5,323,526.43	5,323,526.43		1,188,468.57	
	1927-28	41,191.15			32,919.79	32,919.79		8,271.36	
	1927	847,734.82			769,943.07	769,943.07		77,791.75	
	1926	96,170.77			31,623.81	31,623.81	64,546.96		
	1925	45,000.00		¹³ 44,975.20	292.46	292.46	317.26		
	1924				119.80	119.80	119.80		
	Certified claims.			495.52	495.52	495.52			
					6,158,096.36	6,158,096.36			

Clothing and camp and garrison equipage	1914			1.09	1.09	1.09	
	1909			.85	.85	.85	
Certified claims.			40.44	40.44	40.44		
				38.50	38.50		
General appropriations, Quartermaster Corps	1921			24,178.72	24,178.72	24,178.72	
	1920			2,299.00	2,299.00	2,299.00	
	1919			25,987.53	25,987.53	25,987.53	
Certified claims.		738.82	112,994.65	112,994.65	112,994.65		738.82
				60,529.40	60,529.40		
General appropriations, Quartermaster Corps, act Feb. 28, 1920		1,752,698.97					1,752,698.97
Horses for Cavalry, Artillery, Engineers, etc.	1928		504,750.00	468,825.26	468,825.26		35,924.74
	1927	51,161.92		40,320.04	40,320.04		10,841.88
	1926	12,034.98		64.14	64.14	11,970.84	
	1925			346.15	346.15	346.15	
Certified claims.			461.92	461.92	461.92		
				509,325.21	509,325.21		
Incidental expenses of the Army	1928		¹⁴ 3,616,724.00	3,424,957.34	3,424,957.34		191,766.66
	1927	510,668.28	¹⁵ 271,050.00	150,647.80	150,647.80		88,970.48
	1926	109,856.56	¹⁶ 79,625.35	11,047.85	11,047.85	41,279.06	
	1925	275,000.00	⁷ 275,000.00	457.06	457.06	457.06	
	1924			196.60	196.60	196.60	
	1923			10.00	10.00	10.00	
	1922			8.34	8.34	8.34	
Certified claims.			976.00	976.00	976.00		
				3,564,861.29	3,564,861.29		
Incidental expenses of the Army (transfer to Department of Commerce, Bureau of Standards):							
Act Feb. 24, 1927	1928		¹⁷ 10,000.00	10,000.00	9,361.62		\$638.38
Act Apr. 29, 1926	1927	1,035.01	\$697.04	1,000.00	1,471.10		35.01
Act Feb. 27, 1925	1926	374.65	¹⁸ 374.65				225.94
Inland and port storage and shipping facilities	No year.	199,064.57		24,186.99	24,186.99		174,877.58
Regular supplies of the Army	1928-29		3,000,000.00	5,562.68	5,562.68		2,994,437.32
	1928		10,436,034.00	8,678,073.46	8,678,073.46		1,757,960.54
	1927-28	2,077,314.30		1,955,894.73	1,955,894.73		121,419.57
	1927	1,198,903.81		1,101,307.80	1,101,307.80		97,596.01
	1926-27	259,490.25		175,632.37	175,632.37		83,857.88
	1926	198,278.98		24,818.65	24,818.65	173,460.33	
	1925	150,000.00	¹⁹ 145,300.00	98.00	98.00	4,798.00	
	1923			625.00	625.00	625.00	
	1922			65.89	65.89	65.89	
Certified claims.			3,045.95	3,045.95	3,045.95		
				11,943,546.75	11,943,546.75		

² Transferred to "Pay of the Army, 1928."

⁷ Transferred to "Subsistence of the Army, 1928."

¹² Transferred to accounts as follows:

Pay of the Army, 1928..... \$500,000

Subsistence of the Army, 1928..... 1,500,000

¹³ This account was credited with an appropriation of \$24.80 and charged with \$45,000 transferred to "Pay of the Army, 1928."

¹⁴ Exclusive of \$10,000 transferred to same object under Department of Commerce, Bureau of Standards.

¹⁵ Transferred to "Pay of the Army, 1927."

¹⁶ This account was credited with \$374.65 returned from same object under Department of Commerce, and charged with \$80,000 transferred to "Pay of the Army, 1928."

¹⁷ See note 14.

¹⁸ Returned to same object under War Department.

¹⁹ This account was credited with an appropriation of \$4,700 and charged with \$150,000 transferred to "Subsistence of the Army, 1928."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1974, 18 Stat. 110)	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.....	1928		\$14,400.00	\$13,093.80	\$13,093.80		\$1,306.20		
	1927	\$9,406.34		2,128.76	2,128.76		7,277.58		
	1926	1,971.08				\$1,971.08			
				15,222.56	15,222.56				
Roads, walks, wharves, and drainage.....	1928		1,007,000.00	815,364.89	815,364.89		191,635.11		
	1927	101,773.72		99,332.19	99,332.19		2,441.53		
	1926	2,831.09		1,470.29	1,470.29	1,360.80			
	1918			463.16	463.16	463.16			
Certified claims.			213.42	213.42	213.42				
				915,917.63	915,917.63				
Improvement and repair of roads, Fort Canby, Wash.....	1927	1,391.20		1,390.06	1,390.06		1.14		
Completing construction of military roads, Presidio of San Francisco, Calif.....	1928-29		47,200.00				47,200.00		
Shooting galleries and ranges..	1928		40,000.00	33,532.05	33,532.05		6,467.95		
	1927	9,085.33		8,712.80	8,712.80		372.53		
	1926	1,094.54		950.17	950.17	144.37			
				43,195.02	43,195.02				
Subsistence of the Army.....	1928		²⁰ 25,202,855.00	23,032,407.12	23,032,407.12		2,170,447.88		
	1927	1,533,044.54	²¹ 300,000.00	1,057,130.62	1,057,130.62		175,913.92		
	1926-27	299,189.50		208,469.90	208,469.90		90,719.60		
	1926	26,545.68		174.09	174.09	26,719.77			
	1925		4,700.00	1,037.98	1,037.98	5,737.98			
	1924			327.41	327.41	327.41			
	1923			429.73	429.73	429.73			
	1922			48.49	48.49	48.49			
1900 and prior.				50.00	50.00	50.00			
Certified claims.			1,148.72	1,148.72	1,148.72				
				24,297,088.66	24,297,088.66				
Supplies, services, and transportation, Quartermaster Corps.....	1918			52,595.97	52,595.97	52,595.97			
	1917-18			625.03	625.03	625.03			
	1917			12,929.93	12,929.93	12,929.93			
Certified claims.		9,129.21	262,263.96	244,738.57	244,738.57		26,654.60		
				178,587.64	178,587.64				

Supplies, services, and transportation, Quartermaster Corps, act June 15, 1917.....	1917-18			255.51	255.51	255.51	
Transportation of the Army and its supplies.....	1915			150.00	150.00	150.00	
	Certified claims.		6.82	6.82	6.82		
				143.18	143.18		
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	193,906.51		192,402.23	192,402.23		1,504.28
Acquisition of land, Fort Monmouth, N. J.....	1928-29		1,000.00				1,000.00
Acquisition of land, Selfridge Field, Mich.....	1928-29		1,750.00				1,750.00
Compensation for land and damages, Camp Knox, Ky.							
	Certified claims.		14,400.36	14,400.36	14,400.36		
Completion of acquisition of land for military purposes, Camp Bragg, N. C.....			59.17	59.17	59.17		
Completion of acquisition of land, Camps Custer, Dix, and Grant.....	1926-27	9,916.95					9,916.95
Completion of acquisition of land, Scott Field, Ill.			75.00	75.00	75.00		
Completion of acquisition of land, Schofield Barracks, Hawaii.....	1928-29		34,700.00				34,700.00
Completion of hospital, Schofield Barracks, Hawaii.....	No year.	449,047.50		434,130.94	434,130.94		14,916.56
Construction of buildings, utilities, and appurtenances at military posts.....	No year.	1,305,705.82	22 7,359,975.00	781,743.21	781,743.21		7,883,937.61
	1927-29	3,519,280.20		2,678,999.98	2,678,999.98		840,280.22
				3,460,743.19	3,460,743.19		
Construction of barracks, Camp Lewis, Wash.....	No year.	799,405.12		775,600.78	775,600.78		23,804.34
Construction of officers' quarters, Fort Riley, Kans.....	No year.		126,000.00	8,628.25	8,628.25		117,371.75
Construction and repair of hospitals.....	1928		571,434.00	424,754.16	424,754.16		146,679.84
	1927	126,625.96		125,280.24	125,280.24		1,345.72
	1926	17,730.35		13,501.02	13,501.02	4,229.33	
	1925		23 1,921.09	10,159.74	10,159.74	8,238.65	
	1924			4,927.44	4,927.44	4,927.44	
	1918			1.00	1.00	1.00	
	Certified claims.		4,347.50	4,347.50	4,347.50		
				552,794.74	552,794.74		

²⁰ Includes \$2,990,039 transferred from accounts as follows:

Subsistence of the Army, 1927.....	\$300,000
Finance Service, 1925.....	200,000
Mileage of the Army, 1925.....	65,000
Army transportation, 1925.....	1,500,000
Incidental expenses of the Army, 1925.....	275,000
Regular supplies of the Army, 1925.....	150,000
Water and sewers at military posts, 1925.....	50,000
Organized Reserves, 1925.....	75,000
Pay, Military Academy, 1925.....	147,000
Pay, National Guard for armory drills, 1925.....	200,000
Arms, uniforms, equipment, etc., for field service, National Guard, 1925.....	28,039

²¹ Transferred to 1928 account.

²² Includes \$3,680,006 transferred from "Military post construction fund."

²³ Transferred to "Civil service retirement and disability fund," p. 468.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
QUARTERMASTER CORPS—continued									
Construction and repair of hospitals, act June 15, 1917	1917-18				\$16. 57	\$16. 57	\$16. 57		
Disciplinary Barracks, Fort Leavenworth, Kans.	No year.	\$2, 452. 08					2, 452. 08		
Enlargement of water supply, Fort Douglas, Utah	1928-29		\$370, 000. 00	440. 50	440. 50		\$369, 559. 50		
Land, Fort Bliss, Tex.	1926	281, 257. 48	² 275, 000. 00	48. 02	48. 02	6, 305. 50			
Construction of additional facilities, Walter Reed General Hospital, District of Columbia	No year.	939, 999. 00	1, 250, 000. 00	1, 115, 326. 58	1, 115, 326. 58		1, 074, 672. 42		
Power Plant, Fort Mills, Corregidor, P. I.	1928-29		309, 000. 00				309, 000. 00		
Restoration, post hospital, Jefferson Barracks, Mo.	No year.		85, 000. 00	590. 00	590. 00		84, 410. 00		
Restoration of Fort McHenry, Md. ²⁴	1928-29		81, 678. 00				81, 678. 00		
Military posts	No year.	34, 510. 73		28, 977. 84	28, 977. 84	200. 00	5, 332. 89		
Military posts, Hawaiian Islands	No year.	1, 837. 18		9. 00	9. 00	213. 07	1, 615. 11		
Reclamation, United States Military Reservation, Fort De Russy, Hawaii	No year.		100, 000. 00	67, 556. 92	67, 556. 92		32, 443. 08		
Purchase of land, military post, Schofield Barracks, Hawaii	No year.	10, 300. 00					10, 300. 00		
Sites for military purposes	No year.	882, 526. 38		229, 981. 75	229, 981. 75	93, 736. 92	558, 807. 71		
	1923-1926	33, 872. 93		2, 040. 95	2, 040. 95	31, 831. 98			
				232, 022. 70	232, 022. 70				
Sewerage system, Fort Monroe, Va.	1928		16, 866. 00	15, 970. 02	15, 970. 02		895. 98		
	1927	3, 335. 88		2, 999. 60	2, 999. 60		336. 28		
	1926			123. 03	123. 03	123. 03			
Certified claims.			140. 57	140. 57	140. 57				
				18, 987. 16	18, 987. 16				
Water and sewers at military posts	1927-1929		²⁶ 15, 000. 00				15, 000. 00		
	1928		2, 750. 841. 00	2, 099, 690. 57	2, 099, 690. 57		651, 150. 43		
	1927-28	121, 515. 82		55, 695. 07	55, 695. 07		65, 820. 75		
	1927	516, 718. 04	²⁶ 15, 000. 00	493, 160. 68	493, 160. 68		8, 557. 36		
	1926	42, 490. 43		12, 129. 33	12, 129. 33	30, 361. 10			
	1925	50, 000. 00	²⁷ 49, 631. 09	368. 91	368. 91				
	1924-25			368. 91	368. 91	368. 91			
	1923			352. 50	352. 50	352. 50			
Certified claims.			14, 639. 55	14, 639. 55	14, 639. 55				
				2, 674, 962. 70	2, 674, 962. 70				

Indefinite:										
Replacing Army transportation	1928-29			289,822.48	289,822.48			289,822.48		
	1927-28	315,668.31		265,890.86	265,890.86			49,777.45		
	1926-27	7,716.65		706.09	706.09			8,422.74		
	1925-26	11,592.23		4,481.78	4,481.78	7,110.45				
	1923-24			7.81	7.81			7.81		
	1922-23			5.15	5.15			5.15		
				20,168.89	20,168.89					
Replacing clothing and equipage										
	1928-29			2,277,653.72	2,277,653.72			2,277,653.72		
	1927-28	2,306,984.04		775,519.93	775,519.93			1,531,464.11		
	1926-27	1,801,827.41		1,556,088.20	1,556,088.20			245,739.21		
	1225-26	22,920.11		531.58	531.58	22,388.53				
	1924-25			1,354.11	1,354.11	1,354.11				
	1923-24			180.76	180.76			180.76		
	1922-23			49.34	49.34			49.34		
				52,901.78	52,901.78					
Replacing regular supplies of the Army										
	1928-29			528,967.00	528,967.00			528,967.00		
	1927-28	429,500.29		356,482.26	356,482.26			73,018.03		
	1926-27	50,036.09		37,056.74	37,056.74			12,979.35		
	1925-26	13,839.87		360.03	360.03	13,479.84				
	1924-25			61.31	61.31	61.31				
	1923-24			191.10	191.10	191.10				
	Certified claims.		790.94	790.94	790.94					
				134,529.44	134,529.44					
Replacing water and sewers at military posts										
	1928-29			9,373.24	9,373.24			9,373.24		
	1927-28	15,174.74		5,928.76	5,928.76			9,245.98		
	1926-27	5,059.99		4,031.35	4,031.35			1,028.64		
				586.87	586.87					
Special funds:										
Construction of noncommissioned officers' quarters, San Juan, Porto Rico	No year.	26.09	4,000.00	3,999.99	3,999.99			26.10		
Construction of barracks and quarters, etc., Second Corps Area, act Feb. 12, 1925	No year.	233.50		230.44	230.44			3.06		
Military post construction fund	No year.	2,534,372.01	²⁸ 624,619.59					3,158,991.60		
Restoration of Fort McHenry, Md. ²⁹	1926-27	6,444.76		6,151.52	6,151.52			293.24		
Total, Quartermaster Corps		35,323,765.28	\$929.90	82,454,949.56	77,742,084.01	77,740,515.82	1,251,825.74	38,784,805.09	\$2,498.09	

²³ Transferred to "Pay of the Army, 1928."

²⁴ See special fund account, p. 279.

²⁵ Transferred from 1927 account.

²⁶ See note 25.

²⁷ This account was credited with an appropriation of \$368.91 and charged with \$50,000 transferred to "Subsistence of the Army, 1928."

²⁸ Exclusive of \$3,680,000 transferred to "Construction of buildings, utilities, and appurtenances at military posts."

²⁹ See annual account, p. 278.

Expenditures, balances, etc.—Continued

(Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*)

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
SIGNAL CORPS									
Salaries, Signal Office.....	1928			\$56, 836. 00	\$56, 836. 00			\$70. 17	
	1927	\$284. 17	\$263. 35		<i>263. 35</i>		\$547. 52		
	1926	659. 73				\$659. 73			
					56, 572. 65	56, 765. 83			
War Department message center.....	1928				<i>694. 68</i>	<i>694. 68</i>	694. 68		
	1927	852. 42			852. 42	852. 42			
					157. 74	157. 74			
Increase for aviation, Signal Corps.....	1918				<i>56, 627. 07</i>	<i>56, 627. 07</i>	56, 627. 07		
Certified claims.		441. 00		20, 647. 22	20, 647. 22	20, 647. 22	441. 00		
					<i>35, 979. 85</i>	<i>35, 979. 85</i>			
Increase for aviation, Signal Corps, act Feb. 28, 1920.....		102, 848. 76					102, 848. 76		
Maintenance of fire-control installations.....	1928			126, 000. 00	72, 526. 58	72, 526. 58	53, 473. 42		
	1927	65, 436. 68			62, 834. 12	62, 834. 12	2, 602. 56		
	1926	19, 272. 16			12, 000. 00	12, 000. 00	7, 272. 16		
					147, 360. 70	147, 360. 70			
Maintenance of fire-control installations, insular possessions.....	1928			25, 000. 00	9, 096. 97	9, 096. 97	15, 903. 03		
	1927	13, 294. 31			13, 181. 86	13, 181. 86	112. 45		
	1926	4, 235. 60					4, 235. 60		
					22, 278. 83	22, 278. 83			
Signal Service of the Army.....	No year.	1, 552. 38					1, 552. 38		
	1928			³⁰ 2, 220, 552. 00	1, 394, 660. 87	1, 394, 660. 87	825, 891. 13		
	1927	687, 237. 29			510, 982. 27	510, 982. 27	176, 255. 02		
	1926	236, 739. 53		³¹ 132. 84	161, 764. 50	161, 764. 50	75, 107. 87		
	1925				60. 71	60. 71	60. 71		
	1924				11. 62	11. 62	11. 62		
	1921				27. 34	27. 34	27. 34		
	1920				7. 59	7. 59	7. 59		
	1919				3, 760. 11	3, 760. 11	3, 760. 11		
Certified claims.				6, 409. 14	6, 409. 14	6, 409. 14			
					2, 069, 949. 41	2, 069, 949. 41			

Signal Service of the Army (transfers to Department of Commerce, Bureau of Standards):								
Act Feb. 24, 1927	1928			³² 1, 800. 00	1, 500. 00	1, 261. 60		300. 00
Act Apr. 29, 1926	1927	145. 00	247. 06		135. 40	382. 46		9. 60
Act Feb. 27, 1925	1926	24. 18		³³ 24. 18				
Act May 21, 1920	1926	1, 500. 00	887. 58	³³ 108. 66	1, 391. 34	2, 278. 92		
Signal Service of the Army (transfer to Navy Department, act of May 21, 1920)	1926	27, 080. 00			27, 080. 00	27, 080. 00		
Signal Service of the Army (transfer to Treasury Department, Coast Guard, act May 21, 1920)	1928			³² 6, 200. 00				6, 200. 00
Indefinite:								
Replacing Signal Corps supplies and equipment	1928-29			³⁴ 6, 200. 00	230, 259. 90	230, 259. 90		224, 059. 90
	1927-28	173, 664. 83			59, 940. 46	59, 940. 46		113, 724. 37
	1926-27	193, 274. 82			163, 601. 47	163, 601. 47		29, 673. 35
	1925-26	40, 471. 60			32, 552. 01	32, 552. 01	7, 919. 59	
	1924-25				3. 64	3. 64	3. 64	
					25, 830. 40	25, 830. 40		
Replacing Signal Corps supplies and equipment (transfer to Treasury Department, Coast Guard, act May 21, 1920)	1928-29			³⁵ 6, 200. 00				6, 200. 00
Total, Signal Corps		1, 569, 014. 46	1, 397. 99	2, 463, 444. 36	2, 316, 276. 62	2, 317, 366. 04	157, 245. 41	1, 558, 936. 79
AIR CORPS								
Salaries, Office of Chief of Air Corps	1928			206, 294. 00	202, 886. 20	202, 309. 09		3, 407. 80
Salaries, Office of Chief of Air Service	1927	13, 276. 06	804. 35		804. 35			14, 080. 41
	1926	4, 942. 50					4, 942. 50	
					804. 35			
Air Corps, Army	1928-29			300, 000. 00				300, 000. 00
	1928			³⁶ 19,477, 800. 00	11, 404, 525. 65	11, 404, 525. 65		8, 073, 274. 35
	1927-28	1, 750, 002. 66			1, 024, 341. 93	1, 024, 341. 93		725, 660. 73
					12, 428, 867. 58	12, 428, 867. 58		
Air Corps, Army (transfers to Department of Commerce, Bureau of Standards):								
Act Feb. 24, 1927	1928			³⁷ 2, 500. 00	2, 500. 00	2, 214. 00		286. 00
Act May 21, 1920	1928			³⁷ 500. 00	500. 00	425. 71		74. 29

³⁰ Exclusive of \$1,800 transferred to same object under Department of Commerce and \$6,200 to Treasury Department.

³¹ Returned from same object under Department of Commerce and Navy Department.

³² See note 30.

³³ See note 31.

³⁴ Transferred to same object under Treasury Department.

³⁵ See note 34.

³⁶ Exclusive of \$3,000 transferred to same object under Department of Commerce, Bureau of Standards, and \$160,500 transferred to "Helium conservation, production and exploitation, Bureau of Mines, act Feb. 24, 1927, 1928."

³⁷ See note 36.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
AIR CORPS—continued									
Air Service, Army	1927	\$6,350,682.66			\$5,841,054.91	\$5,841,054.91		\$509,627.75	
	1926-27	174,168.52			174,168.52	174,168.52			
	1926	1,049,696.91		³⁸ \$2,776.22	872,448.19	872,448.19	\$116,469.94	63,555.00	
	1925-26				<i>324.23</i>	<i>324.23</i>	<i>324.23</i>		
	1925	95,784.00		³⁹ 95,415.88	95,514.02	95,514.02	95,685.86		
	1924				<i>48.15</i>	<i>48.15</i>	<i>48.15</i>		
	1920				<i>28.70</i>	<i>28.70</i>	<i>28.70</i>		
Certified Claims.				832.99	832.99	832.99			
					6,983,617.55	6,983,617.55			
Air Service, Army (transfers to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926	1927	1,225.00	\$1,296.73		1,200.00	2,370.89		25.00	\$125.84
Act Feb. 27, 1925	1926	166.91		⁴⁰ 166.91					
Act May 21, 1920	1927	1,000.00			500.00	100.00		500.00	400.00
	1926	1,000.00		⁴⁰ 40.00	960.00	960.00			
Air Service, Army (transfers to Department of Commerce, Bureau of Mines):									
Act June 5, 1924	1925			⁴⁰ 54.43	54.43	54.43			
Act May 21, 1920	1925		205.64	⁴⁰ 276.63	276.63	70.99			
Air Service, Army (transfers to Department of Commerce, Coast and Geodetic Survey, act May 21, 1920)	1927		1,542.43		559.86	982.57		559.86	
Air Service, Army (transfer to Navy Department, act May 21, 1920)	1926	4,498.00		⁴⁰ 2,569.31	1,928.69	1,928.69			
Air Service, military	1919				15.00	15.00	15.00		
Air Service, production. Certified Claims.				16,403.76	16,403.76	16,403.76			
Buildings and facilities at aviation stations, etc., Army	No year.				9.04	9.04		9.04	
Total, Air Corps		9,446,443.22	3,849.15	20,099,415.57	19,637,644.47	19,640,030.38	217,514.38	9,690,699.94	1,463.24
MEDICAL DEPARTMENT									
Salaries, Office of Surgeon General	1928			261,347.00	261,347.00	260,604.24			742.76
	1927	4,555.54	635.62		635.62			5,191.16	
	1926	4,021.55			29.17	29.17	3,992.38		
					260,740.55	260,633.41			

Army Medical Museum-----	1928			7,500.00	7,420.58	7,420.58		79.42	
	1927	1,254.02			1,106.59	1,106.59		147.43	
	1926	63.46					63.46		
					8,527.17	8,527.17			
Hospital care, Canal Zone garrisons-----	1928			40,000.00	30,000.00	30,000.00		10,000.00	
	1927	6,666.67			6,666.67	6,666.67			
					36,666.67	36,666.67			
Library, Surgeon General's Office-----	1928			19,500.00	12,854.62	12,854.62		6,645.38	
	1927	7,921.66			7,460.01	7,460.01		461.65	
	1926	1,757.13			352.28	352.28	1,404.85		
					20,666.91	20,666.91			
Medical and Hospital Depart- ment-----	1928			⁴¹ 1,086,741.00	955,530.58	955,530.58		131,210.42	
	1927	86,947.35		⁴² 179.15	76,031.03	76,031.03		11,095.47	
	1926	23,050.57		⁴² 44	7.99	7.99	23,059.00		
	1925				12.35	12.35	12.35		
	1924			9.00	9.00	9.00			
	1919				48,719.12	48,719.12	48,719.12		
Certified claims.				128.21	128.21	128.21			
					982,959.36	982,959.36			
Medical and Hospital Depart- ment (transfer to Depart- ment of Agriculture, act May 21, 1920)-----	1928			⁴³ 629.00	500.00	290.25		129.00	209.75
	1927	300.00	216.27	⁴⁴ 179.15	120.85	337.12			
	1926	.44		⁴⁴ 44					
					620.85	627.37			
Medical and hospital services, War Department ⁴⁵ -----									
Indefinite:									
Replacing medical supplies	1928-29				197,957.76	197,957.76		197,957.76	
	1927-28	283,774.72			253,539.43	253,539.43		30,235.29	
	1926-27	43,506.12			28,027.53	28,027.53		15,478.59	
	1925-26	3,406.09			2,360.15	2,360.15	1,045.94		
	1924-25				2,499.84	2,499.84	2,499.84		
Certified claims.				718.19	718.19	718.19			
					84,187.70	84,187.70			
Total, Medical Depart- ment-----		467,225.32	851.89	1,416,572.40	1,394,369.21	1,394,268.59	80,796.94	408,631.57	952.51
BUREAU OF INSULAR AFFAIRS									
Salaries, Bureau of Insular Af- fairs-----	1928			78,463.00	76,825.37	76,426.48		1,637.63	398.89
	1927	2,371.68	286.36		273.20	13.16		2,644.88	
	1926	2,806.01					2,806.01		
					76,552.17	76,439.64			

³⁸ Returned from same object under Department of Commerce and Navy Department.
³⁹ Includes \$331.06 returned from same object under Department of Commerce, Bureau of Mines.
⁴⁰ Returned to same object under War Department.
⁴¹ Exclusive of \$629 transferred to same object under Department of Agriculture.
⁴² Returned from same object under Department of Agriculture.

⁴³ See note 41.
⁴⁴ See note 42.
⁴⁵ All accounts for medical and hospital services under the War Department transferred from the Veterans Bureau, stated on p. 311.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italics*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
BUREAU OF INSULAR AFFAIRS—continued									
Care of insane Filipino soldiers	1928			\$400. 00	\$302. 50	\$302. 50		\$97. 50	
	1927	\$699. 80			201. 30	201. 30		498. 50	
	1926	498. 50					\$498. 50		
					503. 80	503. 80			
Care of insane Porto Rico soldiers	1928			50. 00				50. 00	
	1927				50. 00	50. 00		50. 00	
	1926	50. 00					50. 00		
					50. 00	50. 00			
Reimbursement to Philippine Government, expenses maintaining alien crews	1928			11, 400. 81	11, 400. 81	11, 400. 81			
Total, Bureau of Insular Affairs		6, 425. 99	\$286. 36	90, 313. 81	88, 406. 78	88, 294. 25	3, 354. 51	4, 978. 51	\$398. 89
CORPS OF ENGINEERS									
Salaries, Office of Chief of Engineers	1928			116, 820. 00	116, 750. 98	116, 088. 55		69. 02	662. 43
	1927	2, 136. 62	619. 67		596. 51	23. 16		2, 733. 13	
	1926	868. 00					868. 00		
					116, 154. 47	116, 111. 71			
Civilian assistants to Engineer officers	1926	3, 386. 90					3, 386. 90		
	1925			10. 37	528. 57	528. 57	518. 20		
	1923			532. 32	528. 57	528. 57	3. 75		
Engineering school	1928			29, 910. 00	23, 507. 41	23, 507. 41		6, 402. 59	
	1927	8, 791. 41			8, 197. 11	8, 197. 11		594. 30	
	1926	210. 21					210. 21		
					31, 704. 52	31, 704. 52			
Engineers depots	1928			87, 000. 00	80, 422. 66	80, 422. 66		6, 577. 34	
	1927	9, 093. 75			8, 075. 65	8, 075. 65		1, 018. 10	
	1926	3, 652. 70					3, 652. 70		
					88, 498. 31	88, 498. 31			

Engineer equipment of troops--	1928		85,408.00	68,545.81	68,545.81		16,862.19
	1927	9,585.66		6,883.23	6,883.23		2,702.43
	1926	4,910.10		27.62	27.62	4,937.72	
	1925			30.28	30.28	30.28	
				75,371.14	75,371.14		
Engineer operations in the field.	1928		81,223.00	68,205.64	68,205.64		13,017.36
	1927	7,898.42		6,218.98	6,218.98		1,679.44
	1926	167.97		5.40	5.40	173.37	
				74,419.22	74,419.22		
Military surveys and maps							
1928-Dec. 31, 1928			125,000.00				125,000.00
1927-Dec. 31, 1928		79,979.50		49,682.07	49,682.07		30,297.43
1926-Dec. 31, 1927		16,375.18		15,934.67	15,934.67		440.51
1925-Dec. 31, 1926		2,701.57		296.29	296.29		2,405.28
1925-Dec. 31, 1925		1,577.89				1,577.89	
				65,913.03	65,913.03		
Fortification in insular possessions							
Certified claims.			92.78	92.78	92.78		
Gun and mortar batteries	1928		100.00				100.00
	1927	100.00					100.00
	1926	12,996.72				12,996.72	
Plans for fortifications	1928		6,100.00	6,100.00	6,100.00		
	1927	281.09		278.71	278.71		2.38
	1926	588.44		175.06	175.06	413.38	
				6,553.77	6,553.77		
Plans for fortifications, insular possessions	1928		2,000.00	908.00	908.00		1,092.00
	1927	172.30		172.30	172.30		
	1926	3.18				3.18	
				1,080.30	1,080.30		
Preservation and repair of fortifications	1928		229,000.00	215,857.27	215,857.27		13,142.73
	1927	34,667.50		29,774.66	29,774.66		4,892.84
	1926	2,752.82		74.64	74.64	2,827.46	
				245,557.29	245,557.29		
Preservation and repair of fortifications, insular possessions.	1928		60,000.00	46,100.25	46,100.25		13,899.75
	1927	6,420.14		6,002.44	6,002.44		417.70
	1926	197.64		100.55	100.55	97.09	
				52,203.24	52,203.24		
Preservation of historical fortifications	No year.		4,400.00				4,400.00
	1927	3,981.74		1,276.37	1,276.37		2,705.37
				1,276.37	1,276.37		
Seacoast batteries, Hawaiian Islands	1928		100.00				100.00
	1927	251.38		251.38	251.38		
				251.38	251.38		

RECEIPTS AND EXPENDITURES, 1928

* Transferred to "Civil service retirement and disability fund," p. 408.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
CORPS OF ENGINEERS—continued									
Seacoast defenses, Philippine Islands and Hawaii.....	1921				\$722. 00	\$722. 00	\$722. 00		
Searchlights and electrical installations at seacoast fortifications.....	1928		\$81, 100. 00	78, 294. 53	78, 294. 53		\$2, 805. 47		
	1927	\$45, 761. 33		41, 670. 10	41, 670. 10		4, 091. 23		
	1926	100. 96				100. 96			
				119, 964. 63	119, 964. 63				
Searchlights and electrical installations, Hawaiian Islands.....	1928		12, 000. 00	12, 000. 00	12, 000. 00				
	1927	100. 00					100. 00		
				12, 000. 00	12, 000. 00				
Sea walls and embankments...	1926	3. 00				3. 00			
	1925			141. 29	141. 29	141. 29			
				141. 29	141. 29				
Supplies for seacoast defenses...	1928		55, 640. 00	46, 767. 35	46, 767. 35		8, 872. 65		
	1927	26, 609. 22		25, 542. 33	25, 542. 33		1, 066. 89		
	1926	2, 675. 44		5. 79	5. 79	2, 669. 65			
				72, 315. 47	72, 315. 47				
Supplies for seacoast defenses, insular possessions.....	1928		34, 000. 00	17, 584. 69	17, 584. 69		16, 415. 31		
	1927	13, 010. 24		12, 638. 67	12, 638. 67		371. 57		
	1926	785. 92		300. 00	300. 00	485. 92			
				30, 523. 36	30, 523. 36				
Indefinite:									
Replacing Engineer equipment of troops, act July 9, 1918.....	1928-29			32, 654. 13	32, 654. 13		32, 654. 13		
	1927-28	10, 325. 29		8, 281. 67	8, 281. 67		2, 043. 62		
	1926-27	192. 94		. 81	. 81		192. 13		
	1924-25			. 55	. 55	. 55			
				24, 372. 20	24, 372. 20				

Replacing Engineer operations in the field, act July 9, 1918	1928-29				96.67	96.67		96.67	
	1927-28	216.66			20.00	20.00		236.66	
	1926-27	.90						.90	
					116.67	116.67			
Replacing Engineer depots	1928-29				2,546.07	2,546.07		2,546.07	
	1927-28				212.34	212.34		212.34	
					2,758.41	2,758.41			
Total, Corps of Engineers		313,530.73	\$619.67	1,010,415.73	965,768.71	965,725.95	35,820.22	322,357.53	\$662.43
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.	439.31			170.49	170.49	200.00	68.82	
UNDER SIGNAL CORPS									
Maintenance of fire-control installations, Panama Canal	1928		15,000.00		5,581.80	5,581.80		9,418.20	
	1927	5,219.01			4,765.39	4,765.39		453.62	
	1926	1,952.99					1,952.99		
					10,347.19	10,347.19			
UNDER CORPS OF ENGINEERS									
Plans for fortifications, Panama Canal	1928		3,000.00		2,681.98	2,681.98		318.02	
	1927	342.48			342.48	342.48			
					3,024.46	3,024.46			
Preservation and repair of fortifications, Panama Canal	1928		46,000.00		36,867.76	36,867.76		9,132.24	
	1927	5,568.29			5,492.98	5,492.98		75.31	
	1926	1.16					1.16		
					42,360.74	42,360.74			
Seacoast batteries, Panama Canal	1928		369,201.00		274,537.60	274,537.60		94,663.40	
	1927	40,408.09			39,387.03	39,387.03		1,021.06	
	1926	17,272.17					17,272.17		
					313,924.63	313,924.63			
Searchlights and electrical installations, Panama Canal	1928		45,680.00		26,708.67	26,708.67		18,971.33	
	1927	24,000.00			24,000.00	24,000.00			
					50,708.67	50,708.67			
Supplies for seacoast defenses, Panama Canal	1928		32,600.00		14,657.52	14,657.52		17,942.48	
	1927	7,417.32			6,368.56	6,368.56		1,048.76	
	1926	553.69			378.57	378.57	175.12		
					21,404.65	21,404.65			

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
FORTIFICATIONS, ETC., PANAMA CANAL—continued									
UNDER ORDNANCE DEPARTMENT									
Armament of fortifications, Panama Canal.....	1928			\$604, 460. 00	\$482, 789. 52	\$482, 789. 52		\$121, 670. 48	
	1927	\$101, 076. 98			51, 975. 30	51, 975. 30		49, 101. 68	
	1926	87, 041. 20			85, 569. 74	85, 569. 74	\$1, 471. 46		
Certified claims.				10. 82	10. 82	10. 82			
					620, 345. 38	620, 345. 38			
UNDER CHIEF OF COAST ARTILLERY									
Fire control, Panama Canal...	1928			138, 430. 00	38, 488. 59	38, 488. 59		99, 941. 41	
	1927	88, 332. 79			62, 495. 72	62, 495. 72		25, 837. 07	
					100, 984. 31	100, 984. 31			
Submarine mines, Panama Canal.....	1928			3, 020. 00	2, 589. 51	2, 589. 51		430. 49	
	1927	1. 51						1. 51	
	1926	75. 66			227. 50	227. 50	303. 16		
					2, 362. 01	2, 362. 01			
Total, Fortification, etc., Panama Canal.....		636, 189. 27		1, 257, 401. 82	1, 165, 632. 53	1, 165, 632. 53	73, 316. 07	654, 642. 49	
ORDNANCE DEPARTMENT									
Salaries, Office of Chief of Ordnance.....	1928			155, 685. 00	155, 383. 87	154, 620. 17		301. 13	
	1927	4, 588. 92	\$392. 53		392. 53			4, 981. 45	
	1926	5, 052. 83					5, 052. 83		
					154, 991. 34	154, 620. 17			
Ordnance service.....	1928			1, 023, 000. 00	825, 715. 39	825, 715. 39		197, 284. 61	
	1927	199, 898. 53			181, 038. 60	181, 038. 60		18, 859. 93	
	1926	28, 526. 29			13, 265. 61	13, 265. 61	15, 260. 68		
	1924				45. 23	45. 23	45. 23		
	1921				54. 02	54. 02	54. 02		
	1919				223. 42	223. 42	223. 42		
Certified claims.				174. 02	174. 02	174. 02			
					1, 019, 870. 95	1, 019, 870. 95			

Ordnance stores and supplies--	1928-29			577,000.00	191,548.82	191,548.82		385,451.18	
	1927-28	431,433.36			348,564.54	348,564.54		82,868.82	
	1926-27	19,094.89			10,901.08	10,901.08		8,193.81	
	1925-26	10,878.17			7,932.90	7,932.90	2,945.27		
	1924-25			3.35	1.31	1.31	2.04		
	1923-24				3.35	3.35	3.35		
	1918-19				144.32	144.32	144.32		
Certified claims.				7.65	7.65	7.65			
					558,808.63	558,808.63			
Ordnance stores and supplies, act June 15, 1917-----	1917-19				350.50	350.50	350.50		
Ordnance stores, ammunition--	1928-29			⁴⁷ 2,863,521.00	1,644,784.72	1,644,784.72		1,218,736.28	
	1927-28	1,624,686.57			570,939.78	570,939.78		1,053,746.79	
	1926-27	373,319.35			201,557.17	201,557.17		171,762.18	
	1925-26	91,436.43		⁴⁸ 104.57	79,482.55	79,482.55	12,058.45		
	1918-19				362.30	362.30	362.30		
Certified claims.				14,061.14	14,061.14	14,061.14			
					2,510,463.06	2,510,463.06			
Ordnance stores, ammunition (transfers to Department of Commerce, Bureau of Standards):									
Act May 21, 1920-----	1928-29			⁴⁹ 1,000.00				1,000.00	
Act Apr. 29, 1926-----	1927-28	200.00	800.00		200.00	983.50			16.50
Act May 28, 1924-----	1925-26	104.57		⁵⁰ 104.57					
Ammunition storage facilities, Army-----	1928-29			1,914,161.00				1,914,161.00	
Automatic rifles-----	1928-29			⁵¹ 219,500.00	100,377.70	100,377.70		119,122.30	
	1927-28	284,739.29			278,116.08	278,116.08		6,623.21	
	1926-27	18,133.20			16,103.46	16,103.46		2,029.74	
	1925-26	1,092.80			1,014.66	1,014.66	78.14		
					395,611.90	395,611.90			
Automatic rifles (transfers to Department of Commerce, Bureau of Standards):									
Act Apr. 29, 1926-----	1927-28	500.00	433.99		500.00	725.44			208.55
Act Feb. 27, 1925-----	1926-27	5.00	24.84					5.00	24.84
Act May 21, 1920-----	1928-29			⁵² 2,000.00	2,000.00	1,316.63			683.37
Distribution of captured war devices and trophies-----	1927-28			⁵³ 6,060.16	3,629.45	3,629.45		2,430.71	
	1927	9,484.82		⁵⁴ 6,060.16	3,406.66	3,406.66		18.00	
	1925-26	116.14			.57	.57	115.57		
					7,036.68	7,036.68			
Gauges, dies, and jigs for manu- facture-----	1928			⁵⁵ 72,250.00	50,292.39	50,292.39		21,957.61	
	1927	7,442.88			6,514.38	6,514.38		928.50	
	1926	733.79		⁵⁶ 197.80			931.59		
					56,806.77	56,806.77			

⁴⁷ Exclusive of \$1,000 transferred to same object under Department of Commerce, Bureau of Standards.

⁴⁸ Returned from same object under Department of Commerce, Bureau of Standards.

⁴⁹ See note 47.

⁵⁰ See note 48.

⁵¹ Exclusive of \$2,000 transferred to same object under Department of Commerce, Bureau of Standards.

⁵² See note 51.

⁵³ Transferred from 1927 account.

⁵⁴ See note 53.

⁵⁵ Exclusive of \$2,750 transferred to same object under Department of Commerce, Bureau of Standards.

⁵⁶ Returned from same object under Department of Commerce.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund Fiscal year for which appropriation was made	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued								
ORDNANCE DEPARTMENT—continued								
Gauges, dies, and jigs for manufacture (transfers to Department of Commerce, Bureau of Standards, act May 21, 1920)-----	1928		⁵⁷ \$2, 750. 00	\$2, 000. 00	\$1, 616. 64			
	1927	\$2, 750. 00		2, 750. 00	2, 978. 27		\$750. 00	\$383. 36
	1926	782. 50	⁵⁸ 197. 80	584. 70	891. 66			30. 10
				5, 334. 70	5, 486. 57			
Manufacture of arms-----	1928-29		312, 848. 00	127, 591. 63	127, 591. 63		185, 256. 37	
	1927-28	202, 924. 17		136, 370. 81	136, 370. 81		66, 553. 36	
	1926-27	151, 689. 97		138, 010. 26	138, 010. 26		13, 679. 71	
	1925-26	6, 238. 57		4, 629. 02	4, 629. 02	\$1, 609. 55		
	1924-25			<i>303. 74</i>	<i>303. 74</i>	303. 74		
	1923-24		1, 267. 30	1, 267. 30	1, 267. 30			
	1919-20			<i>1, 500. 00</i>	<i>1, 500. 00</i>	1, 500. 00		
	Certified claims.		387. 50	387. 50	387. 50			
				406, 452. 78	406, 452. 78			
Manufacture of arms, act June 15, 1927-----	1917-1919			<i>200. 00</i>	<i>200. 00</i>	200. 00		
Nitrate plants-----	No year.	67, 838. 40	6, 422. 82	3, 777. 91	3, 906. 91		64, 060. 49	6, 293. 82
Armament of fortifications-----	No year.			<i>1, 427, 182. 71</i>	<i>1, 427, 182. 71</i>	1, 427, 182. 71		
	1928		830, 353. 00	461, 413. 07	461, 413. 07		368, 939. 93	
	1927	477, 502. 53		375, 239. 16	375, 239. 16		102, 263. 37	
	1926	56, 571. 30		56, 571. 30	56, 571. 30			
	1925			<i>11. 88</i>	<i>11. 88</i>	11. 88		
	1924			<i>12. 12</i>	<i>12. 12</i>	12. 12		
	1919-20			<i>155. 57</i>	<i>155. 57</i>	155. 57		
	Certified claims.		55, 131. 76	55, 131. 76	55, 131. 76			
				<i>479, 006. 99</i>	<i>479, 006. 99</i>			
Armament of fortifications, act Feb. 28, 1920-----		496, 398. 31		450, 617. 77	450, 617. 77		45, 780. 54	
Armament of fortifications, act June 15, 1917-----	No year.			<i>279. 09</i>	<i>279. 09</i>	279. 09		
Armament of fortifications, in- sular possessions-----	1928		336, 074. 00	157, 203. 12	157, 203. 12		178, 870. 88	
	1927	174, 805. 32		161, 748. 25	161, 748. 25		13, 057. 07	
	1926	123, 140. 03		116, 511. 81	116, 511. 81	6, 628. 22		
	Certified claims.		56. 61	56. 61	56. 61			
				435, 519. 79	435, 519. 79			

Field artillery armament-----	1928			1, 828, 600. 00	961, 585. 40	961, 585. 40		867, 014. 60	
	1927	814, 522. 78			624, 784. 94	624, 784. 94		189, 737. 84	
	1926	212, 116. 63			189, 860. 56	189, 860. 56	22, 256. 07		
	1925			19. 68	37. 45	37. 45	57. 13		
Certified claims.				1, 531. 61	1, 531. 61	1, 531. 61			
					1, 777, 725. 06	1, 777, 725. 06			
Field artillery armament (transfer to Department of Commerce, Bureau of Stand- ards): Act Apr. 29, 1926-----	1927	1, 000. 00	555. 24		600. 00	1, 088. 43		400. 00	66. 81
Evacuation of ordnance de- pots-----	No year.	122, 904. 22					122, 904. 22		
Proving grounds, Army-----	1928			169, 000. 00	73, 183. 52	73, 183. 52		95, 816. 48	
	1927	73, 023. 37			42, 608. 45	42, 608. 45		30, 414. 92	
	1926	13, 322. 01			10, 895. 45	10, 895. 45	2, 426. 56		
	1925				. 02	. 02	. 02		
	1924			99. 22	99. 22	99. 22			
Certified claims.				60. 15	60. 15	60. 15			
					126, 846. 77	126, 846. 77			
Radiodynamic torpedoes (transfer to Navy Depart- ment, act May 21, 1920)-----	No year.	126, 583. 97			39, 032. 55	39, 032. 55		87, 551. 42	
Frankford Arsenal, Philadel- phia, Pa.-----	No year.	94, 123. 44					25, 183. 44	68, 940. 00	
Rock Island Arsenal, Rock Island, Ill.-----	No year.	143, 191. 48					89, 191. 48	54, 000. 00	
Rock Island bridge, Rock Is- land, Ill.-----	1928			30, 000. 00	23, 076. 84	23, 076. 84		6, 923. 16	
	1927	6, 992. 84			6, 522. 05	6, 522. 05		470. 79	
	1926	1, 055. 68					1, 055. 68		
					29, 598. 89	29, 598. 89			
Moline-Rock Island bridge----	1928-29			50, 000. 00				50, 000. 00	
Repairs of arsenals-----	1928			750, 000. 00	468, 887. 97	468, 887. 97		281, 112. 03	
	1927	208, 790. 18			197, 821. 59	197, 821. 59		10, 968. 59	
	1926	30, 352. 37			29, 279. 74	29, 279. 74	1, 072. 63		
Certified claims.				18. 00	18. 00	18. 00			
					696, 007. 30	696, 007. 30			
Rehabilitation of Picatinny Arsenal, N. J.-----	No year.			2, 300, 000. 00	80, 282. 87	80, 282. 87		2, 219, 717. 13	
Terminal storage and shipping buildings-----	No year.	322, 381. 63					322, 381. 63		
Tanks-----	1928-29			237, 500. 00	162, 778. 95	162, 778. 95		74, 721. 05	
	1927-28	146, 340. 15			115, 616. 00	115, 616. 00		30, 724. 15	
	1926-27	42, 139. 58			36, 915. 41	36, 915. 41		5, 224. 17	
	1925-26	36, 336. 36			34, 897. 35	34, 897. 35	1, 439. 01		
					350, 207. 71	350, 207. 71			
Testing machines-----	1928			20, 000. 00	14, 419. 17	14, 419. 17		5, 580. 83	
	1927	8, 757. 00			5, 377. 55	5, 377. 55		3, 379. 45	
	1926	3, 687. 48			3, 245. 14	3, 245. 14	442. 34		
	1925			13. 18	13. 18	13. 18			
					23, 055. 04	23, 055. 04			

⁵⁷ See note 55.

⁵⁸ See note 56.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund Fiscal year for which appropriation was made	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued								
ORDNANCE DEPARTMENT—continued								
Permanent and indefinite: Replacing ordnance and ordnance stores.....								
1928-29				\$1, 883, 877. 67	\$1, 883, 877. 67		\$1, 883, 877. 67	
1927-28	\$1, 205, 775. 36			399, 849. 47	399, 849. 47		1, 605, 624. 83	
1926-27	935, 772. 91			630, 920. 25	630, 920. 25		304, 852. 66	
1925-26	197, 434. 76			194, 548. 42	194, 548. 42	\$2, 886. 34		
1924-25				60. 20	60. 20	60. 20		
1923-24				290. 81	290. 81	290. 81		
1922-23				3. 53	3. 53	3. 53		
1921-22				19. 00	19. 00	19. 00		
1920-21				62. 85	62. 85	62. 85		
1919-20				1. 83	1. 83	1. 83		
Certified claims.			\$1, 582. 13	1, 582. 13	1, 582. 13			
				1, 457, 114. 56	1, 457, 114. 56			
Special fund— Ordnance material, proceeds of sales (War)..... No year.	462, 452. 52		76, 892. 16	146, 898. 14	146, 898. 14	160, 000. 00	232, 446. 54	
Total, Ordnance Department.....	10, 081, 165. 65	\$9, 194. 75	13, 846, 547. 46	7, 341, 295. 47	7, 342, 019. 17	2, 227, 245. 36	14, 359, 172. 28	\$8, 471. 05
CHEMICAL WARFARE SERVICE								
Salaries, Office of Chief of Chemical Warfare Service--			21, 272. 00	21, 272. 00	21, 269. 12			2. 88
1928								
1927	111. 00	213. 10		193. 10	20. 00		304. 10	
1926	219. 73					219. 73		
				21, 078. 90	21, 289. 12			
Chemical Warfare Service, Army. No year.	56, 278. 99			11. 57	11. 57		56, 290. 56	
1928			1, 304, 780. 00	1, 014, 354. 77	1, 014, 354. 77		290, 425. 23	
1927-Oct. 1, 1927	25, 000. 00			6. 38	6. 38		24, 993. 62	
1927	237, 862. 82			218, 536. 41	218, 536. 41		19, 326. 41	
1926	27, 103. 15			17, 102. 41	17, 102. 41	10, 000. 74		
1925				30. 00	30. 00	30. 00		
1924				240. 00	240. 00	240. 00		
1923				50. 00	50. 00	50. 00		
Certified claims.			1, 247. 12	1, 247. 12	1, 247. 12			
				1, 250, 915. 52	1, 250, 915. 52			
Total, Chemical Warfare Service.....	346, 575. 69	213. 10	1, 327, 299. 12	1, 271, 994. 42	1, 272, 204. 64	10, 540. 47	391, 339. 92	2. 88

		1928	1927	1926	1925	1928	1927	1926	1925	1928	1927	1926	1925
CHIEF OF INFANTRY													
Infantry School, Fort Benning, Ga.													
	1928					33,858.00	31,332.21	31,332.21				2,525.79	
	1927	3,804.03					2,461.82	2,461.82				1,342.21	
	1926	353.03								353.03			
	1925						64.53	64.53		64.53			
							33,729.50	33,729.50					
Tank Service						25,018.00	22,934.86	22,934.86				2,083.14	
	1927	1,675.35					1,645.15	1,645.15				30.20	
	1926	1,061.94								1,061.94			
							24,580.01	24,580.01					
Total, Chief of Infantry		6,894.35				58,876.00	58,309.51	58,309.51		1,479.50		5,981.34	
CHIEF OF CAVALRY													
Cavalry School, Fort Riley, Kans.													
	1928					17,172.00	15,281.06	15,281.06				1,890.94	
	1927	786.74					757.20	757.20				29.54	
	1926	504.02								504.02			
	1924					99.25	99.25	99.25					
Total, Chief of Cavalry		1,290.76				17,271.25	16,137.51	16,137.51		504.02		1,920.48	
CHIEF OF FIELD ARTILLERY													
Field Artillery School, Fort Sill, Okla.													
	1928					18,820.00	17,199.67	17,199.67				1,620.33	
	1927	1,053.54					1,051.23	1,051.23				2.31	
	1926	248.82					248.82	248.82					
							18,499.72	18,499.72					
Instruction in Field Artillery activities						4,000.00	3,022.95	3,022.95				977.05	
	1927	1,977.36					1,953.78	1,953.78				23.58	
	1926	836.23					729.14	729.14		107.09			
							5,705.87	5,705.87					
Total, Chief of Field Artillery		4,115.95				22,820.00	24,205.59	24,205.59		107.09		2,623.27	
CHIEF OF COAST ARTILLERY													
Salaries, Office of Chief of Coast Artillery													
	1928					23,150.00	23,150.00	23,149.64					.36
	1927		2.62				2.62					2.62	
	1926	783.15								783.15			
							23,147.38	23,149.64					
Coast Artillery School, Fort Monroe, Va.													
	1928					24,966.00	24,139.79	24,139.79				826.21	
	1927	1,525.45					1,315.96	1,315.96				209.49	
	1926	6.53								6.53			
							25,455.75	25,455.75					

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
CHIEF OF COAST ARTILLERY—continued									
Coast artillery war instruction	1928		\$100. 00	\$93. 55	\$93. 55		\$6. 45		
	1927	\$95. 38		94. 67	94. 67		. 71		
	1926	14. 00		12. 28	12. 28	\$1. 72			
				200. 50	200. 50				
Fire control at fortifications	1928		148, 500. 00	100, 531. 16	100, 531. 16		47, 968. 84		
	1927	53, 126. 62		53, 009. 63	53, 009. 63		116. 99		
	1926	6, 596. 72		6, 123. 96	6, 123. 96	472. 76			
	Certified claims.		3. 96	3. 96	3. 96				
				159, 668. 71	159, 668. 71				
Fire control in insular possessions	1928		118, 500. 00	67, 234. 26	67, 234. 26		51, 265. 74		
	1927	39, 673. 26		38, 650. 68	38, 650. 68		1, 022. 58		
	1926	3, 538. 89		3, 538. 89	3, 538. 89				
				109, 423. 83	109, 423. 83				
Submarine mines	1928		25, 000. 00	21, 535. 37	21, 535. 37		3, 464. 63		
	1927	8, 072. 26		7, 992. 56	7, 992. 56		79. 70		
	1926	293. 34		53. 42	53. 42	239. 92			
				29, 581. 35	29, 581. 35				
Submarine mines in insular possessions	1928		1, 680. 00	1, 485. 97	1, 485. 97		194. 03		
	1927	10. 40		10. 00	10. 00		. 40		
	1926	535. 82				535. 82			
				1, 495. 97	1, 495. 97				
Total, Chief of Coast Artillery		114, 271. 82	\$2. 62	341, 899. 96	348, 973. 49	348, 975. 75	2, 039. 90	105, 158. 39	\$0. 36
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.	1, 087. 87					1, 087. 87		
	1928		1, 092, 543. 80	1, 002, 690. 64	1, 002, 690. 64		89, 853. 16		
	1927	89, 285. 76		80, 737. 87	80, 737. 87		8, 547. 89		
	1926	7, 371. 34		10. 45	10. 45	7, 360. 89			
	1925-26	922. 94				922. 94			
	1925			. 38	. 38	. 38			
	1919	11, 591. 43					11, 591. 43		
				1, 083, 438. 58	1, 083, 438. 58				

New cadet mess hall and drawing academy, United States Military Academy-----	No year.	116, 418. 30	987, 334. 00	798, 567. 19	798, 567. 19		305, 185. 11
Pay of Military Academy-----	1928		1, 214, 354. 72	1, 145, 531. 82	1, 145, 531. 82		68, 822. 90
	1927	79, 472. 47		59, 198. 18	59, 198. 18		20, 274. 29
	1926	123, 157. 38	³ 3, 961. 00			119, 196. 38	
	1925	147, 000. 00	⁷ 147, 000. 00				
				1, 204, 730. 00	1, 204, 730. 00		
Total, Military Academy-----		726, 787. 75	3, 143, 271. 52	3, 086, 735. 77	3, 086, 735. 77	127, 960. 85	655, 362. 65
MILITIA BUREAU							
Salaries, Militia Bureau-----	1928		132, 000. 00	132, 000. 00	131, 526. 77		473. 23
	1927	401. 95	340. 78	340. 78			742. 73
	1926	4, 475. 06				4, 475. 06	
				131, 659. 22	131, 526. 77		
Pay ^m of National Guard for armory drills-----	1928		⁶⁰ 10, 804, 618. 00	7, 862, 275. 43	7, 862, 275. 43		2, 942, 342. 57
	1927-Dec. 31, 1927	3, 235, 769. 31		3, 207, 066. 17	3, 207, 066. 17		28, 703. 14
	1926-Dec. 31, 1926	72, 649. 47		² 227. 53	² 227. 53		74, 877. 00
	1925	236, 602. 52	⁷ 200, 000. 00	887. 69	887. 69	37, 490. 21	
				11, 066, 226. 38	11, 066, 226. 38		
Pay ^r of Hawaiian National Guard for 1924 and 1925-----	No year.		4, 000. 00				4, 000. 00
Arming, equipping, and training the National Guard-----	1928		⁶⁰ 15, 467, 677. 00	13, 585, 427. 66	13, 585, 427. 66		1, 882, 249. 34
	1927-Dec. 31, 1927	2, 662, 601. 99		2, 337, 007. 44	2, 337, 007. 44		325, 594. 55
	1926-Dec. 31, 1926	674, 715. 67		140, 089. 21	140, 089. 21		534, 626. 46
	1925	411, 453. 72		6, 749. 05	6, 749. 05	404, 704. 67	
	1924			¹² 405. 23	¹² 405. 23	12, 405. 23	
	1923			1, 651. 56	1, 651. 56	1, 651. 56	
	1922			² 265. 48	² 265. 48	2, 265. 48	
	1921			72. 74	72. 74	72. 74	
Certified claims.		4, 449. 03	71, 154. 11	71, 154. 11	71, 154. 11		4, 449. 03
				16, 124, 032. 46	16, 124, 032. 46		
Arms, uniforms, equipment, etc., for field service, National Guard-----	1928-29						
	1928		4, 512, 280. 00	101, 543. 39	101, 543. 39		101, 543. 39
	1927-28	131, 438. 03		2, 064, 239. 92	2, 064, 239. 92		2, 448, 040. 08
	1927-Dec. 31, 1927	3, 459, 824. 21		98, 401. 92	98, 401. 92		33, 036. 11
	1926-27	102, 469. 87		3, 015, 296. 09	3, 015, 296. 09		444, 528. 12
	1926	129, 258. 35		26, 674. 76	26, 674. 76		75, 795. 11
	1925-26	27, 118. 96		66, 124. 31	66, 124. 31	63, 134. 04	
	1925	28, 039. 00	⁷ 27, 895. 62	143. 38	143. 38	27, 118. 96	
Certified claims.			1, 530. 07	1, 530. 07	1, 530. 07		
				5, 170, 867. 06	5, 170, 867. 06		
Equipment of Coast Artillery, armories, Organized Militia. Permanent and indefinite: Arming and equipping the militia-----	No year.	21, 568. 96		19, 460. 71	19, 460. 71	488. 54	1, 619. 71
				20. 00	20. 00	20. 00	
Total, Militia Bureau-----		11, 202, 836. 10	340. 78	30, 765, 363. 56	32, 512, 225. 83	553, 826. 49	8, 902, 147. 34
							473. 23

³ Transferred to "Pay of the Army, 1928."
⁷ Transferred to "Subsistence of the Army, 1928."

⁶⁰ Includes \$320,000 transferred from "Arming, equipping, and training the National Guard, 1928."
⁶⁶ Exclusive of \$320,000 transferred to "Pay of National Guard for Armory drills, 1928."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
MILITARY ACTIVITIES—Continued									
ORGANIZED RESERVES AND MILITARY TRAINING OF CITIZENS									
Citizens' military training camps	1928-Dec. 31, 1928		\$2, 801, 240. 00	\$2, 140, 206. 09	\$2, 140, 206. 09		\$661, 033. 91		
	1927-Dec. 31, 1927	\$751, 097. 35		736, 312. 71	736, 312. 71		14, 784. 64		
	1926-Dec. 31, 1926	68, 871. 33		17, 035. 94	17, 035. 94		85, 907. 27		
	1925-Dec. 31, 1925	110, 086. 00		27. 56	27. 56	\$10, 113. 56	100, 000. 00		
				2, 859, 455. 30	2, 859, 455. 30				
Civilian military training camps	1924-Dec. 31, 1924			658. 76	658. 76	658. 76			
	1923			25. 24	25. 24	25. 24			
	1922			5. 00	5. 00	5. 00			
	1916-17			23. 33	23. 33	23. 33			
	Certified claims.		11. 46	11. 46	11. 46				
				700. 87	700. 87				
Military supplies and equipment for schools and colleges.	1928		8, 900. 00	4, 355. 25	4, 355. 25		4, 544. 75		
	1927	1, 954. 39		463. 86	463. 86		1, 490. 53		
	1926	2, 192. 29				2, 192. 29			
				4, 819. 11	4, 819. 11				
Organized Reserves	1928		4, 158, 641. 00	3, 604, 135. 93	3, 604, 135. 93		554, 505. 07		
	1927	484, 829. 91		216, 546. 64	216, 546. 64		268, 283. 27		
	1926	469, 434. 82	380, 000. 00	2, 001. 17	2, 001. 17	387, 433. 65			
	1925	325, 000. 00	61324, 940. 00	51. 75	51. 75	8. 25			
	1924			34. 55	34. 55	34. 55			
	Certified claims.		1, 215. 61	1, 215. 61	1, 215. 61				
				3, 823, 916. 55	3, 823, 916. 55				
Quartermaster supplies, equipment, etc., Reserve Officers' Training Corps	1923-Dec. 31, 1923			240. 30	240. 30	240. 30			
	Certified claims.		56. 10	56. 10	56. 10				
				184. 20	184. 20				
Reserve Officers' Training Corps	1928-Dec. 31, 1928		2, 645, 914. 00	990, 437. 99	990, 437. 99		1, 655, 476. 01		
	1927-Dec. 31, 1927	2, 853, 566. 03		2, 684, 197. 02	2, 684, 197. 02		169, 369. 01		
	1926-Dec. 31, 1926	276, 398. 66		31, 436. 52	31, 436. 52		244, 962. 14		
	1925-Dec. 31, 1925	300, 727. 55		1, 451. 45	1, 451. 45	9, 276. 10	290, 000. 00		
	1924-Dec. 31, 1924			1, 008. 40	1, 008. 40	1, 008. 40			
	Certified claims.		9. 87	9. 87	9. 87				
				3, 706, 524. 45	3, 706, 524. 45				
Total, Organized Reserves and Military Training of Citizens		5, 644, 158. 33	9, 211, 048. 04	10, 393, 830. 34	10, 393, 830. 34	411, 019. 43	4, 050, 356. 60		

NATIONAL BOARD FOR PROMOTION OF RIFLE PRACTICE								
National trophy and medals for rifle contests	1928		7,500.00	1,986.15	1,986.15		5,513.85	
	1927	5,435.03		2,919.38	2,919.38		2,515.65	
	1926	197.16		155.00	155.00	42.16		
				5,060.53	5,060.53			
Ordnance equipment for rifle ranges for civilian instruction	1928		241,650.00	158,007.59	158,007.59		83,642.41	
	1927	1,828.01		643.58	643.58		1,184.43	
	1926	3,006.40				3,006.40		
				158,651.17	158,651.17			
Quartermaster supplies and services for rifle ranges for civilian instruction	No year.	130,373.69	110,690.00	109,759.12	109,759.12		131,304.57	
Rifle ranges for civilian instruction	No year.	92,224.73		30,956.67	30,956.67		61,268.06	
Transportation of rifle teams to national matches. Certified claims.			90.73	90.73	90.73			
Total, National Board for Promotion of Rifle Practice		233,065.02	359,930.73	304,518.22	304,518.22	3,048.56	285,428.97	
Total, Military Activities		90,988,011.97	\$10,669,742.18	306,629,761.68	294,957,279.49	293,289,014.42	5,479,016.42	97,181,477.74
NONMILITARY ACTIVITIES								
UNDER FINANCE DEPARTMENT ⁶²								
Annuity to—								
Jennie Carroll	1928		1,500.00	1,500.00	1,500.00			
John R. Kissinger	1928		1,200.00	1,200.00	1,200.00			
Mabel H. Lazear	1928		1,500.00	1,375.00	1,375.00		125.00	
Clyde L. West	1928		1,200.00	1,200.00	1,200.00			
Total, Finance Department, Nonmilitary			5,400.00	5,275.00	5,275.00		125.00	
UNDER QUARTERMASTER CORPS								
NATIONAL CEMETERIES								
Antietam Battlefield: Preservation	1928		6,500.00	5,465.63	5,465.63		1,034.37	
	1927	1,525.92		1,489.54	1,489.54		36.38	
	1926	239.68				239.68		
				6,955.17	6,955.17			
Burial of indigent patients, Army and Navy Hospital, Hot Springs, Ark	1928		100.00				100.00	
	1927	100.00					100.00	
	1926	100.00				100.00		

RECEIPTS AND EXPENDITURES, 1928

⁶² Transferred to "Pay of the Army, 1928."
⁶¹ This account was credited with an appropriation of \$60 and charged with \$325,000 transferred to accounts as follows:
Pay of the Army, 1928..... \$250,000
Subsistence of the Army, 1928..... 75,000

⁶³ Heretofore stated under war claims and relief acts.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italics*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NONMILITARY ACTIVITIES—Continued									
UNDER QUARTETMASTER CORPS—con.									
NATIONAL CEMETERIES—continued									
Care, etc., of Confederate burial plats.....	1928		\$1, 250. 00	\$900. 20	\$900. 20		\$349. 80		
	1927	\$322. 64		314. 24	314. 24		8. 40		
	1926	104. 28				\$104. 28			
				1, 214. 44	1, 214. 44				
Confederate mound, Oakwood Cemetery, Chicago, Ill.-----	1928		500. 00	375. 00	375. 00		125. 00		
	1927	125. 00		125. 00	125. 00				
				500. 00	500. 00				
Confederate Stockade Cemetery, Johnstons Island, Sandusky Bay, Ohio.-----	1928		350. 00	150. 00	150. 00		200. 00		
	1927	200. 00		50. 00	50. 00		150. 00		
	1926	60. 60				60. 60			
				200. 00	200. 00				
Disposition of remains of officers, soldiers, and civil employees.....	1928		100, 000. 00	73, 165. 94	73, 165. 94		26, 834. 06		
	1927	25, 450. 40		14, 537. 50	14, 537. 50		10, 912. 90		
	1926	2, 971. 56		1, 028. 63	1, 028. 63	1, 942. 93			
	1921			46. 53	46. 53	46. 53			
Certified claims.		1. 68	137. 99	137. 99	137. 99		1. 68		
				88, 823. 53	88, 823. 53				
Funeral expenses of Lieut. Louis Brumelet, Eighty-first Heavy Field Artillery, French Army.....	No year.	507. 50					507. 50		
Memorial Day services, Grand Army of the Republic.....	1928		2, 000. 00	2, 000. 00	2, 000. 00				
Headstones for graves of soldiers.....	1928		235, 000. 00	204, 430. 08	204, 430. 08		30, 569. 92		
	1927	26, 619. 40		20, 619. 99	20, 619. 99		5, 999. 41		
	1926	6, 761. 87		3, 708. 18	3, 708. 18	3, 053. 69			
Certified claims.			45. 81	45. 81	45. 81				
				228, 804. 06	228, 804. 06				
Headstones for graves of American soldiers in Europe. No year.	1928-29	521, 255. 53		396, 064. 86	396, 064. 86		125, 190. 67		
			186, 000. 00	5, 682. 37	5, 682. 37		180, 317. 63		
				401, 747. 23	401, 747. 23				

Monuments or tablets in Cuba and China	No year.	1, 190. 00					1, 190. 00		
	1928			1, 000. 00	569. 10	569. 10		430. 90	
	1927	419. 20			122. 60	122. 60		296. 60	
	1926	337. 35					337. 35		
					691. 70	691. 70			
National cemeteries	1928-29		94, 000. 00		49, 415. 72	49, 415. 72		44, 584. 28	
	1928		539, 132. 00		425, 335. 07	425, 335. 07		113, 796. 93	
	1927	56, 236. 34			49, 285. 60	49, 285. 60		6, 950. 74	
	1926	3, 753. 32			3. 64	3. 64	3, 749. 68		
	1924				. 54	. 54		. 54	
Certified claims.			52. 22		52. 22	52. 22			
					524, 091. 71	524, 091. 71			
Pay of superintendents of national cemeteries	1926	816. 42					816. 42		
Repairing roads to national cemeteries	1928		15, 000. 00		11, 388. 45	11, 388. 45		3, 611. 55	
	1927	7, 529. 13			7, 466. 52	7, 466. 52		62. 61	
	1926	77. 14					77. 14		
					18, 854. 97	18, 854. 97			
Paving Government road, St. Elmo, Tenn., to Rossville, Ga.	1928-29		75, 000. 00					75, 000. 00	
Paving LaFayette Extension Road	1928-29		193, 500. 00					193, 500. 00	
Paving Ringgold Road	1928-29		117, 000. 00					117, 000. 00	
Repairs, Arlington Memorial Amphitheater and Chapel	1927	33. 23			31. 71	31. 71		1. 52	
Tomb of the Unknown Soldier	1928-29		2, 500. 00					2, 500. 00	
Zachary Taylor National Cemetery	1928-29		24, 215. 00					24, 215. 00	
Total, National Cemeteries		656, 738. 19	1, 593, 283. 02	1, 273, 914. 52	1, 273, 914. 52	10, 528. 84	965, 577. 85		
NATIONAL MILITARY PARKS									
Chickamauga and Chattanooga National Military Park	No year.	1, 653. 41			386. 81	386. 81		2, 040. 22	
	1928		60, 000. 00		60, 000. 00	54, 653. 36			\$5, 346. 64
	1927	2, 550. 00	\$9, 679. 04		1, 195. 18	10, 874. 22		1, 354. 82	
	1926	971. 87					971. 87		
					60, 808. 37	65, 140. 77			
Fredericksburg and Spotsylvania County Battlefields Memorial	1928-29		50, 000. 00		5, 981. 66	4, 427. 36		44, 018. 34	1, 554. 30
Gettysburg National Military Park	No year.	16, 376. 54			2, 342. 50	2, 342. 50		18, 719. 04	
	1928		53, 026. 00		52, 504. 22	46, 829. 78		521. 78	5, 674. 44
	1927	907. 73	5, 615. 67		418. 73	5, 196. 94		1, 326. 46	
	1926	148. 92					148. 92		
					49, 742. 99	49, 684. 22			

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NONMILITARY ACTIVITIES—Continued									
UNDER QUARTERMASTER CORPS—CON.									
NATIONAL MILITARY PARKS—CONTINUED									
Guilford Courthouse National Military Park	1928			\$9, 115. 00	\$9, 015. 00	\$8, 796. 25		\$100. 00	\$218. 75
	1927	\$100. 00	\$229. 10		2. 75	226. 35		102. 75	
	1926	159. 05					\$159. 05		
					9, 012. 25	9, 022. 60			
Moore's Creek National Military Park	1927-1929			⁸³ 1, 500. 00	1, 429. 75	799. 01		70. 25	630. 74
	1927	1, 500. 00		⁸⁴ 1, 500. 00					
					1, 429. 75	799. 01			
National monuments, War Department	1928			21, 961. 00	19, 254. 15	19, 254. 15		2, 706. 85	
	1927	3, 148. 98			2, 012. 21	2, 012. 21		1, 136. 77	
					21, 266. 36	21, 266. 36			
Petersburg National Military Park	No year.			15, 000. 00	1, 000. 00	181. 69		14, 000. 00	818. 31
Shiloh National Military Park	1928-29			10, 000. 00	673. 20	673. 20		9, 326. 80	
	1928			45, 672. 00	31, 672. 00	30, 216. 65		14, 000. 00	1, 455. 35
	1928-Dec. 31, 1928			7, 100. 00				7, 100. 00	
	1927		918. 29		6. 67	911. 62		6. 67	
	1926	1. 51					1. 51		
					32, 338. 53	31, 801. 47			
Stones River National Military Park	1928-29			5, 000. 00	807. 44	294. 45		4, 192. 56	512. 99
Survey of battle fields	1928-29			⁸⁵ 4, 782. 75				4, 782. 75	
	1928			⁸⁶ 10, 217. 25	3, 276. 29	3, 276. 29		6, 940. 96	
					3, 276. 29	3, 276. 29			
Vicksburg National Military Park	No year.	3, 281. 01					3, 281. 01		
	1928			23, 826. 00	23, 826. 00	22, 003. 77			1, 822. 23
	1927	50, 105. 32	2, 052. 14		32, 639. 49	34, 691. 63		17, 465. 83	
	1926	325. 50			1. 16	1. 16	324. 34		
					56, 466. 65	56, 696. 56			
Total, National Military Parks		81, 229. 84	18, 494. 24	315, 700. 00	242, 130. 29	242, 590. 78	4, 886. 70	149, 912. 85	18, 033. 75

UNDER SIGNAL CORPS							
Replacing Washington-Alaska submarine cable.....	No year.	39,408.00				39,408.00	
Washington-Alaska military cable and telegraph system.....	1928-29		⁶⁷ 161,880.00	132,489.32	132,489.32		29,390.68
	1927-28	30,299.37		24,393.80	24,393.80		5,905.57
	1927	589.81					589.81
	1926-27	4,792.82		3,326.60	3,326.60		1,466.22
	1925-26	1,770.71	⁶⁸ 63.34	54.99	54.99	1,779.06	
				160,264.71	160,264.71		
Washington-Alaska military cable and telegraph system (transfer to Treasury Department, Coast Guard, act May 21, 1920).....	1928-29		⁶⁹ 6,200.00				6,200.00
Washington-Alaska military cable and telegraph system (transfer to Department of Commerce, Bureau of Standards), act May 28, 1924.....	1925-26	63.34	⁷⁰ 63.34				
Total, Signal Corps, non-military.....		76,924.05	168,080.00	160,264.71	160,264.71	41,187.06	43,552.28
UNDER MEDICAL DEPARTMENT							
Appliances for disabled soldiers.....	1928		800.00	393.77	393.77		406.23
	1927	524.56		6.00	6.00		518.56
	1926	185.22				185.22	
				399.77	399.77		
Artificial limbs.....	1928		64,885.00	59,292.06	59,292.06		5,592.94
	1927	170.13		150.00	150.00		20.13
	1926	468.38				468.38	
Certified claims.....			175.00	175.00	175.00		
				59,617.06	59,617.06		
Trusses for disabled soldiers....	1928		300.00	216.42	216.42		83.58
	1927	659.88		24.45	24.45		635.43
	1926	689.02				689.02	
				240.87	240.87		
Medical and Surgical History of the World War.....	1928		14,500.00	12,707.67	12,707.67		1,792.33
	1927	90.67					90.67
	1926	1,158.41				1,158.41	
				12,707.67	12,707.67		
Hospital facilities and services, War Department.....	No year.	1.25					1.25
Total, Medical Department, nonmilitary.....		3,947.52	80,660.00	72,965.37	72,965.37	2,501.03	9,141.12

⁶² Transferred from 1927 account.
⁶⁴ See note 63.
⁶⁵ Transferred from 1928 account.
⁶⁶ Exclusive of \$4,782.75 transferred to 1928-29 account.

⁶⁷ Exclusive of \$6,200 transferred to same object under Treasury Department.
⁶⁸ Returned from same object under Department of Commerce.
⁶⁹ See note 67.
⁷⁰ See note 68.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
NONMILITARY ACTIVITIES—Continued									
UNDER CORPS OF ENGINEERS									
CORPS OF ENGINEERS, MISCELLANEOUS									
Care and improvement, Zachary Taylor Memorial Grounds	1925-26	\$0. 90					\$0. 90		
Improvements, birthplace of George Washington, Wakefield, Va.	1928			\$4, 200. 00	\$4, 200. 00	\$2, 959. 76			\$1, 240. 24
	1927	320. 00	\$339. 67		229. 67	110. 00		\$549. 67	
	1926	5. 31					5. 31		
					3, 970. 33	3, 069. 76			
Inspection of battle fields, Appomattox Court House, Va.	1927	907. 44						907. 44	
Inspection of battle fields in State of Georgia	1927	1, 916. 16						1, 916. 16	
Inspection of battle field, Pea Ridge, Ark.	1927	487. 92						487. 92	
Inspection of battle field, Fort Donelson, Tenn.	1928-29			5, 000. 00				5, 000. 00	
Inspection of battle fields in and around Fredericksburg and Spotsylvania Court House, Va.	1925-26	1, 045. 11					1, 045. 11		
Inspection of battle field, Kings Mountain, S. C.	1928-Dec. 31, 1928			1, 000. 00				1, 000. 00	
Lincoln Birthplace Memorial	1928-29			5, 000. 00				5, 000. 00	
Memorial to Virginia Dare	1927-1929			2, 500. 00				2, 500. 00	
	1927	2, 500. 00		<i>2, 500. 00</i>					
Memorial to Roger Williams	1927-1929			1, 500. 00				1, 500. 00	
	1927	1, 500. 00		<i>1, 500. 00</i>					
Memorials for Revolutionary battle field, White Plains, N. Y.	1927	1, 980. 32			1, 904. 20	1, 904. 20		76. 12	
Removal of Confederate Monument and tablets from Greenlawn Cemetery to Garfield Park, Indianapolis, Ind.	No year.			3, 000. 00				3, 000. 00	
Construction and maintenance of roads, bridges, and trails, Alaska	1928-29			825, 000. 00	97, 422. 73	97, 422. 73		727, 577. 27	
	1927-28	747, 852. 40			747, 852. 40	747, 852. 40			
	1926-27	140. 93			140. 93	140. 93			
	1924-25				51. 31	51. 31	51. 31		
					845, 364. 75	845, 364. 75			

Construction and maintenance of military and post roads, bridges, and trails, Alaska. Certified claims.			29.63	29.63	29.63			
Wharf, Juneau, Alaska. No year.			22,500.00	14,858.85	14,858.85		7,641.15	
Wharf and walk, Jamestown, Va. 1928-29			15,000.00				15,000.00	
Emergency shipping fund construction of barges and towboats, Upper Mississippi River. No year.	181,429.44	3,901.17		3,901.17		185,330.61		
Expenses, California Débris Commission. 1928			15,000.00	15,000.00	14,923.46			76.54
1927		119.71			119.71			
1925		10.00		10.00		10.00		
				14,990.00	15,043.17			
Indefinite—Special funds:								
Wagon roads, bridges, and trails, Alaska fund. No year.	128,305.25		123,862.63	125,460.53	125,460.53		126,707.35	
Funds contributed for improvement of roads, bridges, and trails, Alaska. No year.	3,485.36		213,230.17	178,743.66	178,743.66		37,971.87	
Total, Corps of Engineers, miscellaneous.	1,071,876.54	4,370.55	1,232,822.43	1,181,420.78	1,184,474.55	186,443.24	936,834.95	1,316.78
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			300.00	300.00		23,700.00	
Stonington and New London and Mystic and Thames Rivers, Conn., and Pawcatuck River, R. I. and Conn. No year.		218.17			218.17			
New York, N. Y. No year.	45,488.02	92,290.75		89,529.45	99,715.49		135,017.47	102,476.79
Port Jefferson, Mattituck, Huntington, Glencove, Flushing Bay, Canarsie Bay, and Sag Harbor, N. Y. No year.		6,619.25			6,619.25			
Inland waterway from Delaware River to Chesapeake Bay, Del. and Md. No year.		9,200.97			9,200.97			
Harbor of refuge, Cape Lookout, N. C. No year.	1,905.94	666.21		793.18	1,459.39		1,112.76	
Charleston, S. C. No year.	3,051.92	6,248.92		3,051.92	7,419.16			1,881.68
Hillsboro Bay, Fla. No year.	10,000.00						10,000.00	
St. Augustine, Fla. No year.	1,500.00						1,500.00	
St. Lucie Inlet, Fla. No year.	26,500.00						26,500.00	
Reimbursement of funds advanced by City of Miami, Fla. ⁷⁴ No year.			605,000.00	605,000.00	605,000.00			

⁷¹ Transferred from 1927 account.
⁷² See note 71.

⁷³ Includes \$23,965.26 transferred from "Redistribution, funds for indigent, Alaska fund," p. 77.
⁷⁴ See special fund account for "Miami Harbor, Fla.," p. 305.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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—Contd.									
Toledo, Port Clinton, Sandusky, Huron, Vermilion, Lorain, Cleveland, Fairport, Ashtabula, and Conneaut, Ohio.....	No year.	\$4,800.00					\$4,800.00		
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. ⁷⁶	No year.	600,000.00	\$137,615.68		\$600,000.00	\$737,615.68			
Intracoastal waterway from Jacksonville to Miami, Fla.....	No year.			\$10,000.00	7,000.00	5,872.65	3,000.00	\$1,127.35	
Louisiana and Texas Intracoastal Waterway, Louisiana and Texas.....	No year.	3,034.16	2,551.60	52,000.00	53,899.99	43,824.88	1,134.17	12,626.71	
Olympia Harbor, Wash.....	No year.	45,000.00	25,000.00		45,000.00	70,000.00			
Kahului Harbor, Hawaii.....	No year.			1,000.00	29.96	29.96	970.04		
Umpqua Harbor and River Oreg.....	No year.		20,000.00	30,000.00	30,000.00	50,000.00			
Funds contributed for improvement of—									
Sandusky Harbor, Ohio.....	No year.			275,000.00			275,000.00		
Brazos Island Harbor, Tex.....	No year.	638.33					638.33		
Port Aransas Harbor, Tex.....	No year.			105,000.00	15,000.00	3,069.32	90,000.00	11,930.68	
Richmond Harbor, Calif.....	No year.	122,500.00	30,000.00	50,000.00	172,500.00	190,215.89		12,284.11	
Yaquina Bay, Oreg.....	No year.		13,279.16	25,050.00	4,996.52	8,282.64	30,046.52		
Seattle Harbor, Wash.....	No year.			45,000.00			45,000.00		
Nome Harbor, Alaska.....	No year.			2,500.00	2,500.00	2,500.00			
Ponce Harbor, P. R.....	No year.			28,000.00			28,000.00		
Total, Harbors.....		889,137.60	343,690.71	1,228,550.00	1,440,549.08	1,641,912.47	677,138.52	142,327.32	
Improving rivers:									
Purchase of Cape Cod Canal ⁷⁶									
Harlem, N. Y.....	No year.	79,726.12	7,764.05	5,500,000.00	5,500,000.00	5,500,000.00	79,680.53	1,908.48	
Delaware, Pa. and N. J.....	No year.		567.95			567.95			
Allegheny, Pa.....	No year.	363.14	7,575.57		2,106.02	5,470.55	2,468.16		
Flood control, Allegheny and Monongahela Rivers.....									
Schuylkill, Pa.....	No year.	4,429.85	2,222.52		4,429.85	6,356.60		295.77	
James, Va.....	No year.	14,763.02	8,344.68		6.20	3,870.54	14,769.22	4,467.94	
James, Nansemond, Pagan, and Appomattox, Va.....	No year.	104.84	937.46		104.84	1,042.30			
Total, Rivers.....		18,470.85	11,283.01		18,470.85	29,753.86			

Blackwater, Va., and Meherrin and Roanoke, N. C.	No year.	1, 488. 34	463. 00	1, 488. 34	1, 951. 34		
Newbegun Creek, N. C.	No year.		123. 86		123. 86		
Waterway from Norfolk, Va., to Sounds of North Carolina	No year.	13, 148. 74	488. 49	2, 179. 00	1, 604. 74	10, 969. 74	1, 062. 75
Santee, Wateree, and Congaree, S. C.	No year.	12, 500. 00	403. 04	250. 34	165. 75	12, 249. 66	819. 13
Maintenance and operation, Dam No. 2, Muscle Shoals, Ala.	1928-29					275, 000. 00	
	1927-28	300, 000. 00		239, 048. 69	222, 822. 03	60, 951. 31	16, 226. 66
	1926-27	9, 622. 38	6, 930. 17	9, 067. 98	15, 998. 15	554. 40	
				248, 116. 67	238, 820. 18		
Dam No. 2, Muscle Shoals, Ala.	No year.	1, 194, 332. 99	203, 604. 28	345, 212. 95	471, 731. 08	849, 120. 04	77, 086. 15
Atchafalaya, La.	No year.		2, 618. 89		8. 14		2, 610. 75
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.		3, 387. 70		3, 387. 70		
Flood protection on White River, Woodruff and Monroe Counties, Ark.	No year.			25, 000. 00	18, 250. 13	1, 000. 00	5, 749. 87
Ohio	No year.	5, 000. 00	6, 054. 87		1, 399. 79	5, 000. 00	4, 655. 08
Ohio, below Pittsburgh, Pa.	No year.	2, 000. 00	18, 259. 11	2, 000. 00	20, 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	
Protective works and measures, Lake of the Woods and Rainy River, Minn. ⁷⁷	1928-1930			375, 000. 00		375, 000. 00	
Sacramento and Feather, Calif.	No year.		495. 25		495. 25		
Columbia, at Three Mile Rapids, Oreg. and Wash.	No year.	5, 461. 20	6, 436. 82		1, 086. 28	5, 461. 20	5, 350. 54
Mouth of Columbia, Oreg. and Wash.	No year.	12, 220. 42	2, 344. 37	1, 402. 43	2, 053. 85	10, 817. 99	1, 692. 95
Snohomish, Wash.	No year.	6, 986. 58	699. 63	2, 500. 00	3, 103. 42	4, 486. 58	96. 21
Swinomish Slough, Wash.	No year.	4, 293. 78				4, 293. 78	
Flood control, Lowell Creek, Alaska	No year.			100, 000. 00		100, 000. 00	
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	754. 04	104. 01	330. 66	26, 805. 01	980. 69
Experimental towboats for Mississippi River and tributaries	No year.	65, 266. 56	565. 19	472. 51	453. 86	64, 794. 05	583. 84
Protecting levees not under Government control on Mississippi River, its tributaries, and outlets during flood emergency	No year.	2, 122. 13				2, 122. 13	

* Includes \$41,813.18 repayments to contributors under act of Mar. 3, 1925.
⁷⁵ See "Reimbursement of funds advanced by city of Miami, Fla.," p. 303.

⁷⁶ See special fund account "Interest on bonds of Boston, Cape Cod and New York Canal Co.," p. 307, and "Payment of Cape Cod Canal bonds," p. 267.
⁷⁷ See also special fund account, p. 307.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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.									
Reservoirs at headwaters of Mississippi River	No year.	\$8,900.25			\$5,045.00	\$5,045.00		\$13,945.25	
Flood control, Mississippi River	No year.	7,954,710.13	\$1,563,858.39	\$10,000,000.00	6,972,723.38	6,049,197.60		10,981,986.75	
Flood control, Mississippi River and tributaries	No year.			14,000,000.00		36,878.53		14,000,000.00	
Flood relief, Mississippi River	No year.			1,500,000.00				1,500,000.00	
Emergency flood control, Mississippi River	No year.	13.50		7,000,000.00	6,806,654.75	6,738,644.49		193,358.75	
Emergency fund for flood control on tributaries of Mississippi River	No year.			1,000,000.00		273.64		1,000,000.00	
Flood control, Sacramento River, Calif.	No year.	386,557.45	97,790.78	400,000.00	348,433.64	437,566.18		438,123.81	
Examinations, surveys, and contingencies of rivers and harbors	No year.	299,146.55	108,536.24	50,000.00	289,091.09	322,459.02		60,055.46	
Maintenance and improvement of existing river and harbor works	No year.	69,542,606.44	6,335,767.13	55,886,310.00	47,993,161.85	47,817,726.9		77,435,754.59	
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.			3,524.43	1,317.20	1,317.20		2,207.23	
Permanent and indefinite—Examinations and surveys at South Pass, Mississippi River	1928			10,000.00	10,000.00	9,678.72		321.28	
Gauging waters of the Mississippi River and its tributaries	1928			9,600.00	9,450.00	9,450.00		150.00	
	1927	150.00						150.00	
	1926	150.00					\$150.00		
					9,450.00	9,450.00			
Maintenance of channel, South Pass, Mississippi River	1928			100,000.00	100,000.00	98,666.87		1,333.13	

total flood control exp. G.F. 13,286,893.53

Operating snag and dredge boats on upper Mississippi, Illinois, and Minnesota Rivers.....	1928		25,000.00	25,000.00	23,747.40		1,252.60
	1927	7,000.00	3,617.50	1,199.83	2,417.67	8,199.83	
	1926	5,598.33				5,598.33	
				23,800.17	26,165.07		
Operating snag boats on the Ohio River.....	1928		50,000.00	33,585.34	30,345.74	16,414.66	3,239.60
	1927	5,288.61	1,366.00	3,423.51	4,789.51	1,865.10	
	1926	4,676.13				4,676.13	
	1923			.18	.18	.18	
				37,008.67	35,135.07		
Operating and care of canals and other works of navigation.....	No year.	569,049.36	5,384,678.66	5,384,678.66	5,526,081.71		427,646.31
Permanent International Commission of Congresses of Navigation...	1928		3,000.00	2,000.00	1,838.85	1,000.00	161.15
	1927		106.99		103.00		3.99
	1926	1,138.77	245.58	245.58		1,384.35	
				1,754.42	1,941.85		
Removing obstructions in Mississippi, Atchafalaya, and Old Rivers.....	1928		100,000.00	99,991.50	94,171.14	8.50	5,820.36
	1927	5,286.78	21,095.22	16,499.69	4,595.53	21,786.47	
	1926	69.87				69.87	
				83,491.81	98,766.67		
Removing sunken vessels or craft obstructing or endangering navigation	No year.	131,989.32	302,677.29	300,050.10	357,203.44	2,627.19	74,835.98
Special funds—							
Maintenance and operation of dams and other improvements of navigable waters...	No year.	341,727.16	141,720.74			483,447.90	
Protective works and measures, Lake of the Woods and Rainy River, Minn. ⁸⁰	No year.	250,000.00	24,801.50	20,139.50	34,520.74	229,860.50	10,420.26
Interest on bonds of Boston, Cape Cod & New York Canal Co. ⁸¹	No year.		74,166.67			74,166.67	

⁸⁰ Includes \$710,186.82 repayments to contributors for funds advanced for improvement of river and harbor work under the act of Mar. 3, 1925, for the following projects:

Miami Harbor, Fla.....	\$500,000.00
Intracoastal waterway from Jacksonville to Miami, Fla.....	10,000.00
Louisiana and Texas intracoastal waterway, Louisiana and Texas.....	40,000.00
Olympia Harbor, Wash.....	28,186.82
Umpqua Harbor and River, Oreg.....	50,000.00
Sacramento River, Calif.....	10,000.00
St. Mary's River, Mich.....	2,000.00
Mississippi River at Hastings, Minn.....	30,000.00
Mississippi River at Moline, Ill.....	40,000.00

⁷⁸ Debit balance, reimbursable from sundry river and harbor appropriations during fiscal year 1929.

⁷⁹ For additional flood reliefs see Department of Agriculture, pp. 99,104.

⁸⁰ See also annual account, p. 304.

⁸¹ See also "Purchase of Cape Cod Canal," p. 304, and "Payment of Cape Cod Canal bonds," p. 267.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	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—Continued.									
Funds advanced for improvement, act Mar. 3, 1925, of—									
San Joaquin River and Stockton Channel, Calif.	No year.	\$3,000.00	\$4,933.03	\$14,000.00	\$17,000.00	\$21,933.03			
Sacramento River, Calif.	No year.			10,000.00	10,000.00	10,000.00			
St. Mary's River, Mich.	No year.			2,000.00	1,500.00	1,055.44	\$500.00	\$444.56	
Mississippi River at Hastings, Minn.	No year.	25,000.00	4,393.66		25,000.00	25,325.81		4,067.85	
Mississippi River at Moline, Ill.	No year.		40,000.00	40,000.00	39,137.20	74,370.93	862.80	4,766.27	
Mississippi River, Louisiana, between Baton Rouge and New Orleans, La.	No year.			15,000.00	14,057.49	14,057.49	942.51		
Funds contributed for improvement of—									
Saco River, Me.	No year.	20,000.00			20,000.00	20,000.00			
Hudson River at Albany, N. Y.	No year.			110,000.00			110,000.00		
Salem River, N. J.	No year.	30,000.00		18,628.18	35,000.00	34,438.95	13,628.18	561.05	
Monongahela River, Pa.	No year.			2,182.00			2,182.00		
Missouri River at Bakers Bend, Mo.	No year.		6,197.45			6,197.45			
Missouri River near Cote San Dessein, Mo.	No year.	10,000.00			10,000.00	10,000.00			
Missouri River at Sheep Nose Bend, Mo.	No year.		19,090.54			19,090.54			
Missouri River at Kansas City, Mo.	No year.			3,000.00	3,000.00	3,000.00			
Missouri River at Sni Bend, Mo.	No year.			40,000.00	40,000.00	40,000.00			
Missouri River at Booneville, Mo.	No year.			16,250.00	16,250.00	16,250.00			
Missouri River at Bellefontaine Bend, Mo.	No year.			20,000.00	20,000.00	20,000.00			
Missouri River at Miami Bend, Mo.	No year.			16,000.00	16,000.00	16,000.00			

Cypress Bayou and waterway between Jefferson, Tex., and Shreveport, La.	No year.		324.35			324.35			
Mississippi River, Yazoo, Miss., Delta Levee, District, Miss.	No year.	987.59	46,912.95	330,000.00	300,007.70	313,132.88		30,979.89	33,787.77
Flood control, Allegheny and Monongahela Rivers	No year.	1,046.58	3,405.86	14,894.14	14,063.97	17,459.38		1,876.75	10.45
Flood control, Mississippi	No year.	373,063.46	152,130.59	1,351,897.73	1,690,796.62	1,761,113.16		34,164.57	81,814.05
Flood control, Sacramento River, Calif.	No year.		84,448.23	400,000.00	343,521.28	343,223.06		56,478.72	84,746.45
Sacramento and Feather Rivers, Calif.	No year.	3,840.10			2,000.00	653.15		1,840.10	1,346.85
San Joaquin River and Stockton Channel, Calif.	No year.			8,500.00	8,500.00	8,262.47			237.53
Columbia and Lower Willamette Rivers below Vancouver, Wash., and Portland, Oreg.	No year.			20,000.00	20,000.00	20,000.00			
Flood control, Lowell Creek, Alaska	No year.			15,000.00				15,000.00	
Special deposit accounts			119,730.83			77,301.49			42,429.34
Total, Rivers		81,579,511.49	9,632,235.87	104,763,029.84	77,171,002.64	76,787,134.05	\$14,506.05	109,157,032.64	10,016,104.46
Total, Rivers and Harbors		82,468,649.09	9,975,926.58	105,991,579.84	78,611,551.72	78,429,046.52	14,506.05	109,834,171.16	10,158,431.78
INLAND AND COASTWISE WATERWAYS SERVICE									
Capital stock, Inland Waterways Corporation	No year.	1,000,000.00			1,000,000.00	1,000,000.00			
NATIONAL HOMES FOR DISABLED VOLUNTEER SOLDIERS									
National Home for Disabled Volunteer Soldiers:									
Central Branch	1928			1,237,632.00	1,237,277.55	1,140,410.38		354.45	96,867.17
	1927	47,355.73		15,283.86	53,163.98	53,163.98		9,475.61	
	1926	20,908.00					20,908.00		
	1924				4.00	4.00	4.00		
Certified claims.				15.00	15.00	15.00			
					1,290,452.53	1,193,585.36			
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	1928			605,000.00	604,786.65	551,613.75		213.35	53,172.90
	1927	10,907.75		6,770.02	15,834.86	15,834.86		1,842.91	
	1926	2,884.62					2,884.62		
					620,621.51	567,448.61			

Includes \$13,475.48 repayments to contributors under the act of Mar. 3, 1925.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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—continued									
National Home for Disabled Volunteer Soldiers—Con. Eastern Branch	1928		\$422,000.00	\$421,664.90	\$392,755.05		\$335.10	\$28,909.85	
	1927	\$3,806.68	10,020.24	12,233.14	12,233.14		1,593.78		
	1926	2,757.07				\$2,757.07			
				433,898.04	404,988.19				
Marion Branch	1928		806,000.00	805,716.66	735,536.22		283.34	70,180.44	
	1927	61,824.53		26,378.05	26,378.05		35,446.48		
	1926	28,028.06		17.82	17.82	28,045.88			
				832,076.89	761,896.45				
Hospital construction, National Home for Disabled Volunteer Soldiers, Marion Branch	1928-29		700,000.00				700,000.00		
Hospital facilities, National Home for Disabled Volunteer Soldiers, Marion Branch additional building	No year.	149.63					149.63		
Mountain Branch	1928		769,000.00	768,662.61	672,835.58		337.39	95,827.03	
	1927	132,547.12		22,130.44	22,130.44		110,416.68		
	1926	89,241.02		200.00	200.00	89,041.02			
				790,993.05	695,166.02				
Northwestern Branch	1928		896,500.00	896,339.09	809,563.95		160.91	86,775.14	
	1927	87,562.41		38,718.18	38,718.18		48,844.23		
	1926	42,668.90				42,668.90			
Certified claims.			3.97	3.97	3.97				
				935,061.24	848,286.10				
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	.15					.15		
Pacific Branch	1928		1,206,500.00	1,206,096.03	1,105,616.86		403.97	100,479.17	
	1927	83,405.34	8,914.60	76,384.51	76,384.51		15,935.43		
	1926	18,112.16		233.42	233.42	17,878.74			
				1,282,713.96	1,182,234.79				

Hospital construction, National Home for Disabled Volunteer Soldiers, Pacific Branch-----	No year.	54,633.40		54,590.69	54,491.57		42.71	99.12
Mess hall, National Home for Disabled Volunteer Soldiers, Pacific Branch-----	1928-29		200,000.00				200,000.00	
Southern Branch-----	1928		703,450.00	703,255.38	656,299.73		194.62	46,955.65
	1927	9,301.35	5,436.10	11,062.31	11,062.31		3,675.14	
	1926	9,819.90				9,819.90		
				714,317.69	667,362.04			
Repairing revetment and dredging Jones Creek, National Home for Disabled Volunteer Soldiers, Southern Branch-----	1926-27	56,000.00		51,208.61	51,208.61		4,791.39	
Western Branch-----	1928		732,300.00	732,192.34	669,884.67		107.66	62,307.67
	1927	6,200.10	27,282.83	30,347.67	30,347.67		3,135.26	
	1926	12,601.17				12,601.17		
				762,540.01	700,232.34			
Clothing-----	1928		195,000.00	194,988.73	191,248.36		11.27	3,740.37
	1927	6,791.63		5,597.64	5,597.64		1,193.99	
	1926	3,196.91		750.00	750.00	2,446.91		
				201,336.37	197,596.00			
Medical and hospital services, Veterans' Bureau, transfers:								
Act Feb. 11, 1927... 1928 and prior.	1928 and prior.		⁸² 1,116,459.67			1,116,459.67		
Act Apr. 22, 1926... 1927	1927		⁸² 506,751.72			506,751.72		
Salaries and incidental expenses-----	1928		59,000.00	58,585.01	52,137.12		414.99	6,447.89
	1927	5,204.58		1,523.80	1,523.80		3,680.78	
	1926	1,742.78		2.14	2.14	1,744.92		
				60,106.67	53,658.78			
Increase of compensation, National Home for Disabled Volunteer Soldiers-----								
Certified claims.			2.38	2.38	2.38			
National Sanitarium for Disabled Volunteer Soldiers, Hot Springs, S. Dak-----	1928		390,500.00	390,373.40	351,066.76		126.60	39,306.64
	1927	5,037.64	37,201.61	41,236.48	41,236.48		1,002.77	
	1926	10,605.15				10,605.15		
				431,609.88	392,303.24			
State and Territorial homes for disabled soldiers and sailors--	1928		570,000.00	570,000.00	437,705.33			132,294.67
	1927	132,795.65	3,373.69	136,169.34	136,169.34			
	1926	27,899.65				27,899.65		
				706,169.34	573,874.67			
Total, National Homes for Disabled Volunteer Soldiers-----		976,912.21	11,230,397.69	9,167,698.86	8,344,335.15	1,892,517.32	1,147,093.72	823,363.71

⁸² Transferred from "Medical and hospital services, Veterans' Bureau" and carried to surplus fund on war under the provisions of the acts of Apr. 22, 1926, and Feb. 11, 1927.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	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									
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.	58, 090. 47	⁸³ \$2, 752, 907. 73	\$2, 326, 867. 36	\$2, 326, 867. 36			484, 130. 84	
Judgments, United States courts, War	No year.	796. 37	⁸⁴ 214, 155. 03	189, 927. 30	189, 927. 30			25, 024. 10	
Payment of claims for damages and losses incident to operations of the Army	Certified claims.		6, 321. 17	6, 251. 78	6, 251. 78	\$69. 39			
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	
Annuitiy to:									
Jennie Carroll			(⁸⁵)						
John R. Kissinger			(⁸⁵)						
Mabel H. Lazear			(⁸⁵)						
Clyde L. West			(⁸⁵)						
Payment to:									
Col. Nathan D. Ely	No year.		375. 00	375. 00	375. 00				
Sergt. Charles Falkenthal	No year.		27. 00	27. 00	27. 00				
Franklin Ice Cream Co.	No year.		23, 445. 95	23, 445. 95	23, 445. 95				
Heirs, etc., of persons killed on Mexican border	No year.	5, 000. 00		2, 000. 00	2, 000. 00			3, 000. 00	
Della James, widow of Alfred J. James, killed by explosion	No year.	517. 50		517. 50	517. 50				
Award of National War Labor Board in favor of certain employees of Bethlehem Steel Co.	No year.	641, 609. 91		77, 672. 04	77, 672. 04			563, 937. 87	
Relief of—									
Anton Anderson	No year.		170. 00					170. 00	
Sabino Apodaca	No year.		704. 00	704. 00	704. 00				
Gunther Carl Back	No year.		5, 522. 00					5, 522. 00	
Capt. Clarence Barnard	No year.		1, 374. 21	1, 374. 21	1, 374. 21				
Ida F. Baum	No year.		5, 000. 00	5, 000. 00	5, 000. 00				
Christine Brenzinger	No year.		150. 00	150. 00	150. 00				
George M. Browder and F. N. Browder	No year.		7, 500. 00					7, 500. 00	
Harry V. Buckson	No year.		333. 31	333. 31	333. 31				

Paul D. Carlisle	No year.		341. 28			341. 28
Frank D. Carrow	No year.		121. 00	121. 00	121. 00	
Charles Caudwell	No year.		10, 219. 65			10, 219. 65
Lulu Chaplin	No year.		5, 000. 00			5, 000. 00
Certain natives of Borongan						
Samar, P. I.	Certified claim.		741. 50	741. 50	741. 50	
William Childers	No year.		840. 00	840. 00	840. 00	
Clarence Cleghorn	No year.		406. 00			406. 00
Heirs of Theodore Dehon	No year.	500. 00				500. 00
James A. De Loach	No year.		2, 500. 00	2, 500. 00	2, 500. 00	
Frances V. Dodge	No year.		384. 50	384. 50	384. 50	
Estate of Malinda Frye	No year.	1, 680. 00		1, 680. 00	1, 680. 00	
Edward I. Gallagher, ad- ministratoꝛ of estate of Charles Gallagher	No year.		23, 387. 03			23, 387. 03
Harry L. Gray	No year.		212. 83			212. 83
Ona Harrington	No year.		667. 40	667. 40	667. 40	
Martha A. Hauch	No year.		2, 000. 00	2, 000. 00	2, 000. 00	
Martha Henson	No year.		2, 500. 00	2, 500. 00	2, 500. 00	
Mary E. Hildebrand	No year.		266. 45			266. 45
Hottum-Kennedy Dry Dock Co.	No year.		1, 231. 50	1, 231. 50	1, 231. 50	
Philip Hudspeth	No year.	134. 00				134. 00
Thomas Huggins	No year.		750. 00			750. 00
Charles H. Jamison	No year.		200. 15	200. 15	200. 15	
Mary M. Janvier	No year.		87. 85	87. 85	87. 85	
Claude N. Jester	No year.		341. 64			341. 64
Louis Jones, for injuries	No year.	61. 50				61. 50
Mary M. Jones	No year.		1, 035. 00	1, 035. 00	1, 035. 00	
Estate of S. C. Kile	No year.	760. 00				760. 00
James W. Kingon	No year.		170. 00	170. 00	170. 00	
Capt. H. Bert Knowles	No year.	2, 000. 00				2, 000. 00
M. Levin & Sons	No year.		269. 70			269. 70
Heirs of Thomas C. Longino	No year.		1, 000. 00			1, 000. 00
Kate Mathews	No year.		5, 000. 00			5, 000. 00
McAteer Shipbuilding Co. (Inc.)	No year.		50, 000. 00	50, 000. 00	50, 000. 00	
Alice E. Moore	No year.		2, 000. 00			2, 000. 00
Charles H. Niehaus	No year.		33, 121. 00	33, 121. 00	33, 121. 00	
Estate of Haller Nutt	No year.		75, 000. 00	75, 000. 00	75, 000. 00	
Old Dominion Land Co.	No year.		3, 314. 40	3, 314. 40	3, 314. 40	
Persons for damages by fire at Rock Island Arsenal	No year.	13. 35				13. 35
Persons for damages by ex- plosions at Frankford Ar- senal, Pa.	No year.	44. 49				44. 49
Persons for injuries and damages due to mutinous soldiers at Houston, Tex.	No year.	500. 00		500. 00	500. 00	
Persons suffering damage due to condemnation of land for Camp Benning, Ga.	No year.	2, 754. 00				2, 754. 00
Maj. F. Ellis Reed	No year.		261. 26	261. 26	261. 26	
May Gordon Rodes and Sara Louise Rodes	No year.		35, 750. 00	35, 750. 00	35, 750. 00	
G. W. Rogers	No year.		400. 00	400. 00	400. 00	
Charles W. Shumate	No year.	2, 500. 00		2, 500. 00	2, 500. 00	
Standard American Dredg- ing Co.	No year.	3, 020. 72				3, 020. 72
Sallie Stapleford	No year.		100. 54	100. 54	100. 54	
Mrs. J. C. Stuckert	No year.		331. 74	331. 74	331. 74	
Sufferers from famine in China	No year.	5, 563. 11				5, 563. 11
George H. Swain	No year.		51. 65	51. 65	51. 65	

⁸³ Exclusive of \$3,265.97 transferred to "Judgments, Court of Claims, Navy," p. 209.
⁸⁴ Exclusive of \$3,202 transferred to "Judgments, United States Courts, Navy," p. 209.

⁸⁵ Account stated under Finance Department, p. 297.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	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.									
Heirs of Jacob Thomas	No year.			\$497. 28				\$497. 28	
Benito Viscaina and Maria Viscaina	No year.	\$1, 500. 00						1, 500. 00	
F. C. Wallace	No year.			2, 910. 87	\$2, 910. 87	\$2, 910. 87			
Ralph R. Walton	No year.	238. 70						238. 70	
Lewis H. Francke and Blanche F. Shelley, heirs of Ralph K. Warrington	No year.			3, 092. 63	3, 092. 63	3, 092. 63			
Capt. Frank B. Watson	No year.	593. 60						593. 60	
General Hospital of Weston	No year.			569. 50	569. 50	569. 50			
Kate Wright	No year.			362. 00	362. 00	362. 00			
Jennie Wyant	No year.			546. 00	546. 00	546. 00			
Robert F. Yeaman	No year.			217. 70	217. 70	217. 70			
M. Zingarell and wife, Mary Alice Zingarell	No year.			1, 140. 00	1, 140. 00	1, 140. 00			
Indefinite:									
Judgments in admiralty suits under act of Mar. 9, 1920, War	No year.			250. 00	250. 00	250. 00			
Total, War Claims and Relief Acts		739, 681. 03		3, 287, 575. 45	2, 859, 223. 64	2, 859, 223. 64	\$69. 39	1, 167, 963. 45	
TRUST FUNDS									
Permanent and indefinite:									
Pay of the Army, deposit fund ⁸⁶	No year.								
Soldiers' Home permanent fund	No year.	3, 586, 845. 92	\$79, 445. 33	⁸⁷ 719, 468. 23	681, 970. 81	659, 579. 55		3, 624, 343. 34 \$101, 836. 59	
Estates of deceased soldiers, United States Army	1928			26, 372. 83	6, 191. 28	6, 191. 28		20, 181. 55	
	1927	19, 648. 77		11, 107. 54	10, 772. 61	10, 772. 61		19, 983. 70	
	1926	18, 155. 41		1, 501. 73	3, 420. 99	3, 420. 99		16, 236. 15	
	1925	4, 310. 46		⁸⁸ 4, 310. 46					
	1922			(⁸⁹)					
	1919			(⁸⁹)					
	1917			(⁸⁹)					
	1915			(⁸⁹)					
	1908			(⁸⁹)					
					20, 384. 88	20, 384. 88			
Effects of deceased civilian employees War Department	No year.			⁹⁰ 342. 49				342. 49	
Effects of Stanford Joseph Sarafin, deceased employee	No year.	64. 84		⁹¹ 64. 84					

Effects of Frank Williams. No year.	227. 50		⁹¹ 227. 50						
Effects of Alphonse Strehler, deceased, U. S. Army. No year.	50. 15		⁹¹ 50. 15						
Amount due Private A. Phillips, payment by Capt. Rumsey Campbell for money turned over to him. No year.	35. 00							35. 00	
Total, trust funds	3, 629, 338. 05	79, 445. 33	754, 139. 87	702, 355. 69	679, 964. 43		3, 681, 122. 23	101, 836. 59	
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.	26, 904. 72		105, 491. 72	106, 197. 65	106, 197. 65			26, 198. 79	
Special funds: Expenses, sale of surplus Government property. No year.	215, 607. 35							215, 607. 35	
Preservation, birthplace of Abraham Lincoln. No year.	2, 005. 97	887. 52	2, 040. 00	928. 63	1, 816. 15			3, 117. 34	
Total, Miscellaneous Nonmilitary	244, 617. 43	887. 52	107, 531. 72	107, 126. 28	108, 013. 80			245, 022. 87	
Total, Nonmilitary Activities	90, 949, 913. 95	10, 079, 124. 22	124, 767, 170. 02	95, 383, 926. 86	94, 360, 068. 47	2, 152, 639. 63	118, 180, 517. 48	11, 102, 982. 61	
Total, Military Activities	90, 988, 011. 97	10, 669, 742. 18	306, 629, 761. 68	294, 957, 279. 49	293, 289, 014. 42	5, 479, 016. 42	97, 181, 477. 74	12, 338, 007. 25	
Total, War Department, excluding Panama Canal	181, 937, 925. 92	20, 748, 866. 40	431, 396, 931. 70	390, 341, 206. 35	387, 649, 082. 89	7, 631, 656. 05	215, 361, 995. 22	23, 440, 989. 86	
PANAMA CANAL									
MAINTENANCE AND OPERATION									
Civil Government, Panama Canal and Canal Zone. No year.	104, 997. 03	47, 558. 43	1, 100, 000. 00	1, 591, 011. 84	1, 054, 045. 32		113, 985. 19	84, 524. 95	
Maintenance and operation, Panama Canal. No year.	7, 065, 648. 64	1, 156, 140. 14	5, 830, 000. 00	8, 653, 949. 76	8, 513, 182. 53		4, 241, 698. 88	1, 296, 907. 37	
Sanitation, Canal Zone, Panama Canal. No year.	258, 856. 25	102, 792. 39	670, 000. 00	914, 480. 67	939, 389. 10		14, 375. 58	77, 883. 96	
Payment to certain employees of the Government for injuries, Isthmian Canal. No year.	1, 500. 00						1, 500. 00		
Revision and codification of laws of Canal Zone, Panama Canal. 1928-29			10, 000. 00				10, 000. 00		
Special deposit accounts		677, 125. 55			15, 880. 15			661, 245. 40	
Total, Panama Canal, maintenance and operation	7, 431, 001. 92	1, 983, 616. 51	7, 610, 000. 00	10, 659, 442. 27	10, 522, 497. 10		4, 381, 559. 65	2, 120, 561. 68	
Total, War Department, including Panama Canal	189, 368, 927. 84	22, 732, 482. 91	439, 006, 931. 70	401, 000, 648. 62	398, 171, 579. 99	7, 631, 656. 05	219, 743, 554. 87	25, 561, 551. 54	

⁸⁶ Account stated under Finance Department, p. 273.

⁸⁷ Includes \$5,204.23 transferred from the following accounts of "Estates of deceased soldiers, United States Army": 1925, \$438.86; 1922, \$140.36; 1919, \$138.14; 1917, \$203.13; 1915, \$20.00; and 1908, \$403.74.

⁸⁸ This amount, together with the appropriation of \$78.40, was transferred to "Soldiers' Home permanent fund."

⁸⁹ Transferred to "Soldiers' Home permanent fund."

⁹⁰ Transferred from the three accounts following.

⁹¹ Transferred to "Effects of deceased civilian employees, War Department."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
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.									
Executive office, District of Columbia	1928			\$232, 810. 00	\$232, 810. 00	\$230, 774. 44			\$2, 035. 56
	1927		\$2, 000. 22		1, 181. 09	819. 13		\$1, 181. 09	
	1926	\$2, 438. 46					\$2, 438. 46		
					231, 628. 91	231, 593. 57			
Salaries, offices of the District of Columbia	1921				11. 76	11. 76	11. 76		
Assessor's office	1928			175, 787. 00	175, 733. 93	174, 808. 20		53. 07	925. 73
	1927	176. 11	519. 10		. 22	519. 32		175. 89	
	1926	1, 331. 92					1, 331. 92		
					175, 734. 15	175, 327. 52			
Mechanical equipment, assessor's office	1928-29			15, 000. 00				15, 000. 00	
Auditor's office	1928			88, 640. 00	88, 640. 00	87, 637. 46			1, 002. 54
	1927		1, 280. 88		1, 023. 00	257. 88		1, 023. 00	
	1926	924. 63					924. 63		
					87, 617. 00	87, 895. 34			
Board of examiners, steam engineers	1928			450. 00	450. 00	425. 00			25. 00
Care of District Building	1928			96, 260. 00	95, 460. 58	91, 375. 32		799. 42	4, 085. 26
	1927	447. 56	4, 509. 37		103. 79	4, 405. 58		551. 35	
	1926	584. 23					584. 23		
					95, 356. 79	95, 780. 90			
Central garage	1928			4, 800. 00	4, 800. 00	4, 785. 98			14. 02
	1927		26. 11		12. 68	13. 53		12. 58	
	1926	58. 50					58. 50		
					4, 787. 42	4, 799. 51			

Collector's office	1928			38,600.00	38,600.00	38,178.12			421.88
	1927		685.66		574.01	111.65		574.01	
	1926	741.21					741.21		
					38,025.99	38,289.77			
Coroner's office	1928			11,960.00	11,960.00	11,746.33			213.67
	1927		1,160.16	89.79	16.94	1,177.10		72.85	
	1926	428.66			1.25	1.25		427.41	
	1925 and prior.			201.00	201.00				201.00
					12,179.19	12,924.68			
Department of insurance	1928			17,600.00	17,600.00	16,997.03			602.97
	1927		48.81			48.81			
	1926	19.48					19.48		
					17,600.00	17,045.84			
Salaries, highways department.	1928			192,220.00	191,932.45	188,207.17		287.55	3,725.28
Office of chief clerk, engineer department	1928			24,000.00	24,000.00	23,023.07			976.93
Engineer commissioner's office	1928			(1)					
	1927		2,538.98		1,236.90	1,302.08		1,236.90	
	1926	1,784.50					1,784.50		
					1,236.90	1,302.08			
License bureau	1928			19,140.00	19,140.00	19,057.87			82.13
	1927	8.04	397.07	1,644.56	1,494.72	1,891.79		157.88	
	1926	500.46					500.46		
					20,634.72	20,949.66			
Municipal architect's office	1928			43,320.00	43,278.99	37,427.82		41.01	5,851.17
	1927	4,920.00	2,838.08		2,351.50	486.58		7,271.50	
	1926	2,849.88					2,849.88		
					40,927.49	37,914.40			
Office of corporation counsel	1928			45,960.00	45,960.00	45,801.22			158.78
	1927		182.66		67.65	115.01		67.65	
	1926	36.63						36.63	
					45,892.35	45,916.23			
Office of director of traffic	1928			95,300.00	77,954.09	56,609.01		17,345.91	21,345.08
	1927	28,002.72	1,283.44		16,144.92	12,037.58		11,857.80	5,390.78
	1926	26,755.00	4,720.66		9,694.60	14,415.26	17,060.40		
					103,793.61	83,061.85			
Traffic lines and signals	1926	20.35					20.35		
	1925-26	4,334.99			3,332.91	3,332.91	1,002.08		
					3,332.91	3,332.91			
Office of recorder of deeds	1928			125,000.00	125,000.00	123,854.17			1,145.83
Office of register of wills	1928			77,620.00	77,619.00	75,563.51		1.00	2,055.49
	1927-28	4,000.00			4,000.00	3,993.40			6.60
					81,619.00	79,556.91			

RECEIPTS AND EXPENDITURES, 1928

¹ Appropriations for 1928 provided for under "Salaries, highways department, 1928," "Office of chief clerk, engineer department, 1928," "Salaries, trees, and parking department, 1928," and "Salaries, sewer department, 1928."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA—continued									
Office of superintendent of weights, measures, and markets	1928			\$51,080.00	\$51,080.00	\$49,004.39			\$2,075.61
	1927-28	\$1,200.00			1,087.15	1,087.15		6112.85	
	1927		\$3,090.66		<i>315.00</i>	2,537.66		315.00	298.00
	1926	1,462.23					\$1,462.23		
					51,852.15	52,629.20			
Public employment service	1928			9,880.00	9,826.93	9,287.73		53.07	539.20
	1927		248.08		<i>181.48</i>	66.60		181.48	
	1926	98.35					98.35		
					9,645.45	9,354.33			
Public Utilities Commission	1928			73,540.00	72,914.22	70,920.56		625.78	1,993.66
	1927	5,987.03	3,389.38		17.42	3,406.80		5,969.61	
	1926	589.93					589.93		
					72,931.64	74,327.36			
Rent Commission (wholly District of Columbia)	No year.			² 12,572.70	5,000.00	4,152.63		7,572.70	847.37
	1924-25	12,572.70	430.63	³ 12,572.70		430.63			
	1924			13.07	13.07	13.07			
	1923			241.50	241.50	241.50			
					5,254.57	4,837.83			
Rent Commission, act May 26, 1924 (60-40)	No year.	69.04						69.04	
Payment of costs, Rent Commission cases	1928			773.49	773.49	773.49			
Surveyor's office	1928			75,860.00	75,860.00	74,600.29			1,259.71
	1927		2,338.23		<i>2,114.01</i>	224.22		2,114.01	
	1926	1,263.08					1,263.08		
					73,745.99	74,824.51			
Employees' compensation fund (wholly District of Columbia)	No year.	75.95	1,806.31	5,000.00	4,975.40	6,781.71		100.55	
	1928			21,500.00	21,500.00	21,500.00			
	1926	146.46					146.46		
					26,475.40	28,281.71			
Employees' compensation fund (60-40)	No year.		417.19		<i>417.19</i>		417.19		

Salaries, Free Public Library--	1928			220,520.00	220,000.00	210,320.98		520.00	9,679.02
	1927	860.31	7,875.18		753.70	8,456.37		106.61	172.51
	1926	66.64					66.64		
					220,753.70	218,777.35			
Expenses, Free Public Library--	1928			79,900.00	78,998.91	74,389.69		901.09	4,609.22
	1927	10,500.00	6,758.00		10,499.75	17,257.75		.25	
	1926	231.63					231.63		
	1924			13.40	13.40	13.40			
					89,512.06	91,660.84			
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-----	1928			97,608.10	93,296.28	83,155.27		4,311.82	10,141.01
	1927	871.79	8,993.21	5,076.85	5,645.14	12,874.00		303.50	1,764.35
	1926	315.75	999.77	2,398.60	1,429.08	2,428.85		1,285.27	
	1925			25.20	25.20	25.20			
	1924			616.11	616.11	616.11			
	1923			61.81	61.81	61.81			
					101,073.62	99,161.24			
Rent and repairs of buildings--	1928-29			25,000.00				25,000.00	
Motor vehicles-----	1928			103,730.00	97,535.75	89,841.35		6,194.25	7,694.40
	1927	4,415.07	8,941.78		3,297.98	3,334.62		7,713.05	2,309.18
	1926	535.25	3,817.47		3,796.75	20.72	4,332.00		
					90,441.02	93,196.69			
Emergency fund-----	1928			4,000.000	4,000.00	3,101.84			898.16
	1927		1,411.99		334.07	1,077.92		334.07	
	1926	3,130.53					3,130.53		
					3,665.93	4,179.76			
Interest and sinking fund-----	1925		112,766.06			749.18			113,515.24
Marking historical places-----	1928			500.00				500.00	
	1927	500.00			418.00	418.00		82.00	
					418.00	418.00			
Refund of erroneous collections-----	1928			5,000.00	5,000.00	4,992.36			7.64
	1927		.75		.75			.75	
	1926	4.17	422.66		382.41	27.75		386.58	12.50
	1925		4.00						4.00
	1924		4.00			4.00			
					4,616.84	5,024.11			
Removal of dangerous buildings-----	1928			(*)					
	1927		395.00						395.00
	1926	225.00					225.00		
National Conference of Commissioners on Uniform State Laws-----	1928			250.00	250.00	250.00			
	1927		250.00			250.00			
					250.00	500.00			

* Transferred from 1924-25 account.

* See note 2.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

[Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA—continued									
Purchase of construction materials (reimbursable) (50-50).....	No year.	\$84. 29	\$1, 536. 34		\$8, 223. 45	\$24, 756. 75		\$8, 307. 74	\$18, 069. 64
Collection and disposal of refuse.....	1928			\$1, 499, 860. 00	1, 433, 461. 12	1, 363, 050. 78		66, 398. 88	70, 410. 34
	1927	55, 335. 14	28, 135. 77		34, 223. 21	44, 787. 57		21, 111. 93	17, 571. 41
	1926	24, 613. 22			29. 90	29. 90	\$24, 643. 12		
	1925			15. 91	11. 48	4. 43	4. 43		15. 91
					1, 467, 665. 91	1, 407, 804. 02			
Land, garbage reduction plant (wholly District of Columbia).....	No year.			25, 000. 00	25, 000. 00	25, 000. 00			
Street cleaning.....	1928			(⁶)					
	1927	1, 543. 27	3, 418. 71		5, 499. 44	3, 628. 48		7, 042. 71	1, 547. 75
	1926	7, 985. 31			3. 28	3. 28		7, 982. 03	
	1925			53. 41	53. 41	53. 41			
					5, 442. 75	3, 571. 79			
Streets.....	1922			42. 30	42. 30	42. 30			
Site, refuse transfer station (wholly District of Columbia).....	No year.	621. 25					621. 25		
Street and road improvement and repair.....	1928			1, 627, 000. 00	1, 514, 484. 40	1, 387, 705. 43		112, 515. 60	126, 778. 97
	1927-28	30, 009. 68	13, 453. 10		30, 009. 68	43, 159. 64			303. 14
	1927	80, 378. 68	33, 549. 88		72, 934. 92	103, 854. 96		7, 443. 76	2, 629. 84
	1926-27	42, 556. 14	110, 056. 75		40, 600. 94	150, 657. 69		1, 955. 20	
	1926	6, 442. 76	4, 874. 54		765. 42	4, 109. 12	7, 208. 18		
	1925-26	3, 796. 93			10. 00	10. 00	3, 786. 93		
					1, 657, 274. 52	1, 689, 496. 84			
Improvements and repairs.....	1923			6. 50	48. 81	48. 81	55. 31		
Street improvements.....	1928			194, 100. 00	174, 853. 10	157, 252. 69		19, 246. 90	17, 600. 41
	1926-27	14, 012. 19	4, 400. 71		11, 016. 00	14, 467. 61		2, 996. 19	949. 10
	1926	27, 446. 16	6, 141. 32		4, 666. 95	1, 474. 37	32, 113. 11		
	1925-26	30, 589. 92			172. 90	172. 90	30, 417. 02		
	1925	68, 024. 54		68, 024. 54					
	1923-24			4. 00	4. 00	4. 00			
					181, 379. 05	173, 371. 57			
Small parks.....	1928			(⁷)					
	1927-28			2, 001. 57	380. 90	291. 30		1, 620. 67	89. 60
	1927	1, 500. 00	560. 48	2, 001. 57	501. 57	58. 91			
	1926		3, 187. 02		1, 312. 33	1, 874. 69	1, 312. 33		
	1923			1. 10	1. 10	1. 10			
					1, 431. 90	2, 226. 00			

Elimination of Lamond grade crossing		1926	1,492.62		1,492.62		1,492.62	
	1925-26	3,996.37	¹⁰ 483.57		484.57	1.00	3,511.80	
					1,008.05	1.00		
Widening of Nichols Avenue SE. (wholly District of Columbia)	No year.	4,141.86					4,141.86	
Alleys (wholly District of Columbia)	No year.	63,526.22	12,347.10		8,194.50	9,184.21	55,331.72	11,357.39
Acquiring title to squares 612 and 613 (50-50)	No year.	6,060.00					6,060.00	
Repair and maintenance of bridges	1928			77,700.00	72,906.77	63,934.89	4,793.23	8,971.88
	1927	6,306.08	5,827.15		4,236.23	8,643.97	2,069.85	1,419.41
	1926-27	5,000.00	2,452.80		² 347.92	104.88	7,347.92	
	1926	1,373.95			447.00	447.00	926.95	
					75,242.08	73,130.74		
Repairs to Chain Bridge	1928-29			40,000.00	20,000.00	14,530.81	20,000.00	5,469.19
Repairs to Highway Bridge across Potomac River	1928-29			178,000.00			178,000.00	
Bridge over Rock Creek at Military Road (wholly District of Columbia)	No year.			20,000.00	1,000.00	39.87	19,000.00	960.13
M Street bridge over Rock Creek (wholly District of Columbia)	No year.			250,000.00	43,764.35	35,850.61	206,235.65	7,913.74
Wharf between M and N Streets SW. (60-40)	No year.	160.60					160.60	
Repairs to fish wharf	1927		62.32		62.32		62.32	
Repairs to harbor police wharf	1928-29			2,500.00	2,500.00	246.66		2,253.34
Salaries, trees and parking department	1928			18,820.00	18,820.00	18,763.15		56.85
Expenses, trees and parkings	1928			90,000.00	89,500.48	86,658.85	499.52	2,841.63
Trees and parkings	1928			(¹¹)				
	1927	990.93	3,506.86		1,051.14	2,455.72		2,042.07
	1926	1,093.71					1,093.71	
					1,051.14	2,455.72		
Salaries, sewer department	1928			173,720.00	173,554.52	171,279.84	165.48	2,274.68
Sewers	1928			1,590,390.00	1,261,165.90	1,171,266.35	329,224.10	89,899.55
	1927	3,528.95	33,281.01		2,618.25	34,389.32	910.70	1,509.94
	1926-27	173,565.80	94,343.61		173,180.10	267,523.71	385.70	
	1926	965.14	882.69		882.69		1,847.83	
	1921				15.00	15.00	15.00	
					1,436,066.56	1,473,164.38		
Sewage-disposal system	1928			110,000.00	44,862.04	29,870.80	65,137.96	14,991.24
	1927	10.64	3,533.94		490.40	3,043.54	501.04	
	1926	27,441.89	6,763.43		9,044.11	15,807.54	18,397.78	
					53,415.75	48,721.88		
Sewage-treatment works (50-50)	No year.	9,336.98					9,336.98	

⁵ Appropriation for 1928 provided for under "Collection and disposal of refuse, 1928."
⁶ Transferred to "General expenses, public parks, 1928."
⁷ Appropriation for 1928 provided for under "Street and road improvement and repair, 1928."
⁸ Transferred from 1927 account.

⁹ See note 8.
¹⁰ Debit balance.
¹¹ Appropriation for 1928 provided for under "Expenses, trees and parkings, 1928."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA—continued									
Electrical department	1928			\$969, 480. 00	\$906, 804. 82	\$764, 128. 69		\$62, 675. 18	\$142, 676. 13
	1927	\$141, 044. 39	\$30, 270. 21		93, 084. 75	122, 208. 17		47, 959. 64	1, 146. 79
	1926-27	228. 10						228. 10	
	1926	30, 690. 46	2, 986. 23		21, 063. 13	24, 049. 36	\$9, 627. 33		
	1925				123. 06	123. 06	123. 06		
	1924				99. 36	99. 36	99. 36		
	1923			5. 00	5. 00	5. 00			
					1, 020, 735. 28	910, 168. 80			
Addition to storehouse, electrical department (wholly District of Columbia)	No year.	9, 000. 00		2, 000. 00	5, 000. 00	130. 60		6, 000. 00	4, 869. 40
Playgrounds	1928			171, 965. 00	171, 913. 10	161, 646. 78		51. 90	10, 266. 32
	1927	12, 102. 57	5, 367. 42		9, 992. 22	13, 452. 11		2, 110. 35	1, 907. 53
	1926	516. 42	2, 596. 53		2, 596. 53		3, 112. 95		
	1925				15. 00	15. 00	15. 00		
					179, 293. 79	175, 083. 89			
Site for playgrounds	1927	8, 000. 00			6, 902. 30	6, 902. 30		1, 097. 70	
Public schools	1928-29			268, 605. 00	70, 000. 00	42, 022. 25		198, 605. 00	27, 977. 75
	1928			8, 627, 660. 00	8, 586, 270. 53	8, 253, 391. 49		41, 389. 47	332, 879. 04
	1926-1928	80, 112. 39	17, 622. 34		45, 000. 00	57, 393. 98		35, 112. 39	5, 228. 36
	1927	273, 171. 70	12, 030. 06		75, 651. 84	73, 092. 52		197, 519. 86	14, 589. 38
	1926-27	40, 927. 60	22, 016. 83		38, 364. 41	59, 321. 70		2, 563. 19	1, 059. 54
	1926	102, 877. 35	41, 911. 29		35, 008. 57	5, 342. 89	137, 885. 92		1, 559. 83
	1925-26	296. 66			3. 60	3. 60	293. 06		
	1925	42, 800. 00	517. 66	¹³ 41, 966. 98	43. 09	43. 09	789. 93		517. 66
	1924				200. 00	28. 00	228. 00		
	1923				751. 14	751. 14			
	1922				750. 24	750. 24			
					8, 781, 798. 28	8, 492, 084. 90			
Community centers	1926	40. 88					40. 88		
Teachers' retirement appropriated fund	1928			334, 000. 00	332, 644. 97	332, 616. 84		1, 355. 03	28. 13
	1927-28		11, 114. 91			11, 114. 91			
	1926	1, 869. 01					1, 869. 01		
					332, 644. 97	343, 731. 75			
Buildings and grounds, public schools (wholly District of Columbia)	No year.	189, 768. 29	71, 754. 76	2, 681, 000. 00	1, 331, 865. 55	1, 393, 986. 79		1, 538, 902. 74	9, 633. 52
	1928-29			45, 000. 00				45, 000. 00	
	1926-1928	208, 500. 00	10, 221. 43		29, 111. 83	39, 333. 26		179, 388. 17	
	1925-1928			¹³ 124, 887. 84	124, 882. 04	118, 476. 44		5. 80	6, 405. 60
	1925-1927	124, 887. 84		¹⁴ 124, 887. 84					
					1, 485, 859. 42	1, 551, 796. 49			

Buildings and grounds, public schools (60-40)-----	No year.	50, 422. 15	21, 541. 23			1, 131. 29		50, 422. 15	20, 409. 94
Buildings and grounds, public schools, surplus revenue fund (wholly District of Columbia)-----	No year.	1, 111, 603. 03	139, 611. 75	¹⁵ 148, 842. 75	877, 930. 02	966, 611. 78		382, 515. 76	50, 929. 99
	1926-1928	380, 000. 00	17, 013. 78		101, 834. 98	118, 848. 76		278, 165. 02	
					979, 765. 00	1, 085, 460. 54			
School building and playground sites-----	1928-29			37, 250. 00	20, 000. 00	9, 442. 82		17, 250. 00	10, 557. 18
School building and playground sites, surplus revenue fund-----	1925-Dec. 31, 1927			¹⁶ 151, 157. 25	150, 000. 00	146, 715. 05		1, 157. 25	3, 284. 95
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.	569. 31					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		
Education of deaf, dumb, and blind-----	1928			42, 500. 00	40, 000. 00	34, 250. 00		2, 500. 00	5, 750. 00
	1927	3, 500. 00	4, 500. 00		3, 500. 00	6, 416. 66		750. 00	1, 583. 34
	1926	750. 00							
					43, 500. 00	40, 666. 66			
Metropolitan police-----	1928-29			10, 000. 00				10, 000. 00	
	1928			3, 088, 760. 00	3, 087, 033. 00	2, 988, 730. 89		1, 727. 00	98, 302. 11
	1927	75, 901. 27	18, 669. 79		34, 707. 29	44, 006. 84		41, 193. 98	9, 370. 24
	1926	7, 070. 58	5, 387. 65		5, 154. 49	203. 90	11, 805. 07	420. 00	29. 26
	1921				17. 64	17. 64	17. 64		
					3, 116, 568. 16	3, 032, 923. 99			
Buildings, Metropolitan police (60-40)-----	No year.	53. 09					53. 09		
Land and buildings, Metropolitan police (wholly District of Columbia)-----	No year.		541. 04			100. 13			440. 91
Land and building, Metropolitan police-----	1926-1928		1, 302. 35		895. 75	406. 60		895. 75	

¹² Transferred to "Water department, general fund, 1928."

¹³ Transferred from 1925-1927 account.

¹⁴ See note 13.

¹⁵ Exclusive of \$151,157.25 transferred to "School building and playground sites, surplus revenue fund, 1925-Dec. 31, 1927."

¹⁶ See note 15.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	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	1928			¹⁷ \$584, 625. 00	\$584, 625. 00			\$53, 959. 62	
	1927-28		\$75, 826. 96	¹⁸ 27, 852. 50	27, 852. 50			214. 69	
	1927		165. 72	¹⁷ 3. 70	3. 70				
	1926		908. 18	¹⁸ 1, 039. 28	1, 039. 28				
					555, 736. 92				
Policemen and firemen's relief funds, act Apr. 13, 1926 (wholly District of Columbia)	No year.	\$179. 10	11, 902. 88				926. 38	\$179. 10 10, 976. 50	
Militia	1928			49, 000. 00	43, 674. 35			5, 325. 65	
	1927	4, 903. 75	1, 258. 45		4, 477. 38			426. 37	
	1926	103. 63	306. 92		33. 98				
	1925				18. 57		\$137. 59		
							18. 57		
					48, 099. 20				
Fire department	1928			2, 123, 205. 00	2, 099, 346. 71			23, 858. 29 125, 015. 07	
	1927	46, 716. 09	50, 257. 50		28, 851. 67			17, 864. 42 7, 318. 98	
	1926	23, 666. 02	4, 983. 41		4, 963. 59		20, 629. 61	8, 000. 00	
					2, 123, 234. 79				
Sites, buildings, and furnishings, fire department (wholly District of Columbia)	No year.	375. 88						375. 88	
Site, building, and furnishings, fire department	1926-1928	82, 525. 00	9, 930. 00	15, 657. 00	19, 023. 52			79, 158. 48	
Health department	1928-29			8, 000. 00				8, 000. 00	
	1928			304, 090. 00	303, 518. 87			571. 13 11, 474. 65	
	1927	4, 237. 08	6, 810. 88		3, 978. 98			258. 10 5, 143. 12	
	1926	1, 896. 35	¹⁰ 3. 35		3. 35			1, 893. 00	
	1921				18. 08		18. 08		
					307, 483. 12				
Child welfare and hygiene service	1928			45, 000. 00	44, 875. 19			124. 81 3, 772. 15	
	1927	3. 30	1, 672. 43		544. 14			547. 44	
	1926	1, 122. 81							
	1924			. 42	. 42		1, 122. 81		
					44, 331. 47				
Condemnation of insanitary buildings	1927			120. 75				120. 75	

Maintenance of public crematorium-----	1928			2,500.00	2,500.00	1,890.38			609.62
	1927	500.00	192.96		137.59	55.37		637.59	
	1926	565.72					565.72		
					2,362.41	1,945.75			
Public convenience station, Ninth and F Streets NW. (50-50)-----	No year.	24,899.30			.72	.72		24,898.58	
Public convenience station, Ninth and F Streets NW. (wholly District of Columbia)-----	No year.	14,985.08			1,000.00	.50		13,985.08	999.50
Maintenance, public convenience stations-----	1928			28,000.00	28,000.00	25,115.24			2,884.76
	1927	2,252.85	5,791.68		4.50	1,047.88		2,248.35	4,748.30
	1926	644.29	¹⁰ 161.78		161.78		482.51		
					28,166.28	26,163.12			
Support of prisoners-----	1928			114,125.00	114,125.00	108,410.43			5,714.57
	1927	11,500.00	2,486.12		8,334.58	10,820.70		3,165.42	
	1926	1,379.22	2,287.68		² 286.00	1.68		3,665.22	
	1921				²⁶ 48	²⁶ 48	26.48		
					120,147.10	119,206.33			
Additional building, jail (wholly District of Columbia)-----	No year.	50,000.00	12,369.76	¹⁹ 1,374.90	48,625.10	60,994.86			
Death chamber and apparatus, jail-----	1925-26	3,120.85					3,120.85		
Furniture and equipment, jail-----	1928			²⁰ 14,374.90	10,000.00	4,342.71		4,374.90	5,657.29
Writs of lunacy-----	1928			9,800.00	9,500.00	7,965.35		300.00	1,534.65
	1927	9.80	555.44	1,100.35	1,051.60	1,533.48		58.55	73.56
	1926	.98		783.28	783.28	783.28		.98	
	1925	15.86						15.86	
					11,334.88	10,282.11			
Judgments (wholly District of Columbia)-----	No year.	8,643.84		23,991.66	32,582.00	31,925.15		53.50	656.85
Refund to Charles Schneider Baking Co-----	1928			442.44	442.44	442.44			
Juvenile court-----	1928			57,700.00	57,650.00	55,490.30		50.00	2,159.70
	1927	209.07	2,522.15		⁶³⁰ 83	1,291.32		839.90	600.00
	1926	1,551.39		16.25	96.86	80.61	1,154.53	316.25	16.25
					57,116.03	56,862.23			
Municipal court-----	1928			71,486.00	70,586.00	69,816.89		900.00	769.11
	1927		3,875.93		¹ 553.81	2,316.87		1,553.81	5.25
	1926	4,775.82			12.00	12.00	4,763.82		
	1925	3.30						3.30	
					69,044.19	72,145.76			

¹⁰ Debit balance.

¹⁷ Transferred from "Policemen and firemen's relief fund," trust fund.

¹⁸ Returned to "Policemen and firemen's relief fund," trust fund.

¹⁹ Transferred to "Furniture and equipment, jail, 1928."

²⁰ Includes \$1,374.90 transferred from "Additional building, jail" (wholly District of Columbia)

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA—continued									
Police court	1928			\$129,720.00	\$128,729.80			\$990.20	\$6,150.76
	1927	\$84.43	\$6,268.51		<i>2,613.93</i>			2,698.36	
	1926	4,125.17		431.00	944.50				823.50
	1925-26	409.17				\$3,611.67		409.17	
	1924			.75	.75				
					127,061.12				
								126,355.37	
Courts	1921			71.50	71.50			71.50	
Probation system, Supreme Court, District of Columbia	1928			9,100.00	9,100.00				558.08
	1927		116.41		<i>34.12</i>			34.12	
	1926	117.96				117.96			
					9,065.88			8,624.21	
Salaries, Supreme Court, District of Columbia	1928			71,660.00	71,000.00			660.00	1,931.89
	1927		.01	7,500.00	7,499.99			.01	
					78,499.99			76,568.11	
Fees of jurors, Supreme Court, District of Columbia	1928			85,000.00	78,424.00			6,576.00	5,492.00
	1927	200.00	1,732.00		<i>668.00</i>			868.00	
	1926		¹⁰ 1,811.00	1,985.00	1,832.00			153.00	
					79,588.00			74,017.00	
Fees of witnesses, Supreme Court, District of Columbia	1928			33,000.00	33,000.00				4,869.60
	1927		2,808.00		<i>2,458.30</i>			2,458.30	
	1926	1,519.46	1,811.00		<i>1,723.00</i>			88.00	
Certified claims.				²¹ 6.25	6.25	3,242.46		6.25	
					28,824.95			28,574.35	
Fees of witnesses, Supreme Court, District of Columbia (60-40) Certified claims.				37.75	37.75			37.75	
Miscellaneous expenses, Supreme Court, District of Columbia	1928-29			48,000.00	9,000.00			39,000.00	
	1928			35,000.00	33,000.00			2,000.00	2,685.21
	1927	500.00	2,632.38	16,766.66	7,786.81			9,479.85	1,419.21
	1926	2,571.05			821.50			1,749.55	
Certified claims.				²¹ 60.00	60.00			60.00	
					50,668.31			49,196.27	

Pay of bailiffs, etc., Supreme Court, District of Columbia.	1928			40,580.00	40,399.45	40,399.45		180.55	
	1927	990.28						990.28	
	1926	283.82					283.82		
					40,399.45	40,399.45			
Printing and binding, Supreme Court, District of Columbia.	1928			4,500.00	4,500.00	3,532.33			967.67
	1927		.44	1,620.96	1,620.52	1,620.96		.44	
					6,120.52	5,153.29			
Salaries and expenses, Court of Appeals, District of Columbia.	1928			62,060.00	62,060.00	62,049.68			10.32
	1927		88.99	5,750.00	5,661.01	5,750.00		88.99	
	1926	116.54					116.54		
					67,721.01	67,799.68			
Care of Court of Appeals Building.	1928			7,800.00	7,800.00	7,800.00			
	1927	45.00	31.53		81.53			76.53	
	1926	87.33					87.33		
					7,768.47	7,800.00			
Salaries of employees, courthouse.	1928			28,296.00	28,267.17	28,267.17		28.83	
	1927	748.14						748.14	
	1926	20.25					20.25		
					28,267.17	28,267.17			
Support of convicts.	1928			120,000.00	108,311.47	107,707.35		11,688.53	604.12
	1927	20,809.79	443.79	8,951.12	29,760.91	30,204.70			
	1926			890.88	698.15	698.15		192.73	
	1925	15,000.00		²² 15,000.00					
					138,770.53	138,610.20			
Repairs and improvements, courthouse.	1928			2,500.00	2,500.00	2,214.34			285.66
	1927	856.10			687.33	687.33		168.77	
	1926	121.63					121.63		
					3,187.33	2,901.67			
Reconstruction of courthouse, Washington, D. C. (50-50) No. year.	1928	71.61					71.61		
	1927	3,103.50	4,695.76	175,000.00	173,840.12	170,759.64		1,159.88	3,080.48
	1926	31.89	898.47		2,946.05	7,641.81		157.45	
					525.59	372.88	557.48		
					176,260.58	178,774.33			
Building for birds, National Zoological Park (wholly District of Columbia) No. year.	1928-29	39,000.00	8,312.38	78,000.00	116,513.44	119,292.63		486.56	5,533.19
				30,000.00				30,000.00	
					116,513.44	119,292.63			

¹⁰ Debit balance.

¹¹ Payable wholly from the revenues of the District of Columbia.

²² Transferred to "Maintenance, etc., Columbia Hospital for Women, 1928."

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928			Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 15 Stat. 110)	Unexpended balances June 30, 1928	
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	On books of Treasury		To credit of disbursing officers	
		On books of Treasury	To credit of disbursing officers							
DISTRICT OF COLUMBIA—continued										
National Capital Park and Planning Commission (wholly District of Columbia)	No year.	\$1,151,244.75	\$49,334.06	\$850,000.00	\$1,077,786.46	\$1,050,340.59		\$923,458.29	\$76,779.93	
Connecting parkway between Rock Creek and Potomac Parks (wholly District of Columbia)	No year.	12.62	52.30		14,831.99	14,831.99		12.62	52.30	
	1925	14,831.99				14,831.99				
Connecting parkway between Rock Creek and Potomac Parks, surplus revenue fund	1927-28	500,000.00	99,972.90		186,119.11	206,606.94				79,485.07
Construction of bathing pools (wholly District of Columbia)	No year.	137,500.00	12,008.92	20,000.00	95,000.00	78,620.91		62,500.00	28,388.01	
Salaries, public buildings and grounds	1926	862.97								\$862.97
Salaries, public parks	1928			347,000.00	344,168.72	340,546.48		2,831.28	3,022.24	
	1927	5,394.46	877.91		343,810.36	341,066.03		5,752.82		
General expenses, public parks	1928			23 426,024.54	378,180.04	375,153.32		47,844.50	3,026.72	
	1927	6,076.52	27,811.20		4,343.79	32,154.99		1,732.73		
Sea wall, Potomac Park (wholly District of Columbia)	No year.			25,000.00	25,000.00	24,567.50			432.50	
Salaries, park police	1928			140,406.00	140,400.00	139,296.89		6.00	1,103.11	
	1927	110.41	1,511.98		703.63	803.30		819.09		
	1926	4,372.00						4,372.00		
Uniforms and equipment, park police	1928			13,000.00	12,800.00	11,966.42		200.00	833.58	
	1927	92.77	1,640.47		3.23	1,637.24		96.00		
	1926	291.16			10.66	10.66		280.50		
					12,807.43	13,014.32				

Contingent expenses, public buildings and grounds.....	1926	5.12					5.12		
Improvement and care of public grounds, District of Columbia.....	1926	222.21			3.30	3.30	218.91		
	1925-26	3,952.25					3,952.25		
	1925				163.62	163.62	163.62		
Certified claims.....				²¹ 163.62	163.62	163.62			
					3.30	3.30			
Lighting public grounds.....	1926	2,934.96					2,934.96		
Increasing water supply (wholly District of Columbia).....	No year.	445,275.55	322,867.28		386,326.61	693,008.38	58,948.94	16,185.51	
Increasing water supply (60-40).....	No year.	84.00					84.00		
Water main and addition to Reno Reservoir, general fund (wholly District of Columbia).....	No year.	320,000.00	16,500.00		235,000.00	241,450.16	85,000.00	10,049.84	
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.	91,900.00	23,341.98	125,000.00	142,500.00	24,826.40	74,400.00	190,668.38	
	1926-28	25,000.00			25,000.00	25,000.00			
					167,500.00	173.60			
Reclamation of Anacostia River Flats (60-40).....	No year.	600.00			31.56	31.56	568.44		
Salaries, Board of Public Welfare.....	1928			90,460.00	90,460.00	87,133.34		3,326.66	
	1927	48.25	325.46		83.92	241.54	132.17		
					90,376.08	87,374.88			
Salaries and expenses, Board of Charities.....	1926	375.33					375.33		
Board of Children's Guardians.....	1926	3.60	447.87	2,453.02	1,839.15	2,287.02	617.47		
	1925			24.00	24.00	24.00			
	1924			142.00	142.00	142.00			
					2,005.15	2,453.02			
Division of child welfare.....	1928			215,000.00	213,348.00	191,460.11	1,652.00	21,887.89	
	1927	950.75	718.89	44,139.36	44,945.51	45,652.86	144.60	11.54	
					258,293.51	237,112.97			
Home care for dependent children.....	1928			85,000.00	85,000.00	84,001.05		998.95	
	1927-28			²⁴ 24,402.01	20,000.00	12,162.10	4,402.01	7,837.90	
	1927	17,018.15	10,742.36	²⁵ 24,402.01	7,383.86	3,358.50			
					97,616.14	99,521.65			
Reception and detention of children.....	1928-29			25,000.00			25,000.00		
Medical charities.....	1928			180,700.00	180,700.00	160,797.23		19,902.77	
	1927	6,500.00	8,827.44	16,986.50	21,986.50	26,381.94	1,500.00	4,432.00	
	1926	4,720.90		5,780.96	5,780.96	5,780.96	4,720.90		
					208,467.46	192,960.13			

RECEIPTS AND EXPENDITURES, 1928

²¹ Payable wholly from the revenues of the District of Columbia.
²² Includes \$68,024.54 transferred from "Street improvements, 1925."

²⁴ Transferred from 1927 account.
²⁵ See note 24.

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA—continued									
Central Dispensary and Emergency Hospital.....	1924			\$1,216.85	\$1,216.85	\$1,216.85			
Maintenance, etc., Columbia Hospital for Women.....	1928-29			15,000.00			\$15,000.00		
	1928			²⁸ 15,000.00	15,000.00	13,629.56		\$1,370.44	
	1927	\$1,125.50			1,064.29	1,064.29	61.21		
	1926	45.72		565.45	611.17	611.17			
					16,675.46	15,305.02			
Payment to Columbia Hospital for Women and Lying-in Asylum.....	1928-29			25,000.00	25,000.00	25,000.00			
Freedmen's Hospital (50-50) ²⁷	1928-29			²⁸ 252,000.00	10,000.00	516.14	242,000.00	9,483.86	
Freedmen's Hospital, pathological building (60-40).....	No year.	67.10					\$67.10		
Nurses' home, Freedmen's Hospital.....	1926	1,466.75					1,466.75		
Buildings, Gallinger Municipal Hospital (wholly District of Columbia).....	No year.	275,000.00	\$24,866.67	465,000.00	270,460.24	286,309.83	469,539.76	9,017.08	
Gallinger Municipal Hospital..	1928			347,500.00	342,848.12	316,787.48	4,651.88	26,060.64	
	1927	11,389.95	24,573.78		9,781.76	33,566.47	1,608.19	789.07	
	1926	1,168.02	4,964.62		4,903.15	34.98		26.49	
	1925			121.78	121.78	121.78			
	1923			11.40	11.40	11.40			
					347,859.91	350,522.11			
Buildings, Gallinger Hospital (60-40).....	No year.	164,464.26	4,134.78		164,464.26	168,599.04			
Garfield Hospital, isolating ward.....	1928			15,000.00	15,000.00	14,500.00		500.00	
	1927		1,848.90			1,277.00		571.90	
					15,000.00	15,777.00			
Providence Hospital, isolating ward.....	1928			8,000.00	8,000.00	7,400.00		600.00	
	1927		574.00			574.00			
					8,000.00	7,974.00			
Tuberculosis Hospital.....	1928			128,800.00	124,960.13	107,750.47	3,839.87	17,209.66	
	1927		10,319.02			9,476.30		842.72	
	1926	162.38	1,205.77		1,187.78	9.63	1,350.16	8.36	
					123,772.35	117,236.40			

Nurses' home, Tuberculosis Hospital (60-40) Columbia Polytechnic Institute	No year.	78.33				78.33		
	1928			3,000.00	3,000.00			250.00
	1927		125.00					
					3,000.00			
								2,750.00
								125.00
Florence Crittenton Home	1928			4,000.00	4,000.00			
	1927		1,399.13		533.13		533.13	
								4,000.00
								866.00
					3,466.87			4,866.00
Home for Aged and Infirm	1928-29			3,000.00				3,000.00
	1928			114,000.00	110,973.87			3,026.13
	1927		10,065.39					6,281.75
	1926-27	6,000.00	3,892.08		4,785.17			1,148.18
	1926	873.55			14.00			
						859.55		
								1,214.83
					115,773.04			
								122,300.58
Hospital for the Insane	1928			1,315,000.00	1,315,000.00			945.71
	1927		263.11	214,162.00	214,082.72		79.28	
	1926	5,715.86						
	1923				.90		5,715.86	
						.90		
					1,529,081.82			
								1,528,399.22
District Training School	1928			91,700.00	90,000.00		1,700.00	10,299.73
	1927	37,529.52	9,418.67		30,096.57		7,432.95	4,910.79
	1926	266.70			20.82			
						287.52		
					120,075.75			
								114,283.90
Site and buildings, District Training School (wholly District of Columbia)	No year.		4,315.74	164,000.00	10,000.00		154,000.00	9,499.82
Industrial Home School	1928			49,000.00	48,888.41		111.59	2,180.54
	1927-28		1,268.75		.25		.25	
	1927		2,855.23					318.65
	1926	235.20			.60		234.60	
								48,888.76
								50,513.55
Industrial Home School for Colored Children	1928			54,250.00	53,967.54		282.46	5,092.06
	1927		6,232.60		75.00		75.00	1,616.51
	1926	1,267.22					1,267.22	
	1925-1927	292.99			233.31			59.68
								233.31
					54,125.85			53,649.88
Buildings, Industrial Home School for Colored Children (60-40)	No year.	492.08			492.08			114.28
Buildings, Industrial Home School for Colored Children (50-50)	No year.		1,161.80		358.00		358.00	1,161.80
Municipal lodging house	1928			6,300.00	6,300.00			459.80
	1927		1,151.74					611.53
	1926	37.81					37.81	
								6,300.00
								6,380.41

RECEIPTS AND EXPENDITURES, 1928

²⁸ Transferred from "Support of convicts, 1925."

²⁷ Additional disbursements were made for this object under Department of the Interior, p. 142.

²⁸ Account and appropriation transferred from Department of the Interior.

Expenditures, balances, etc.—Continued

Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*

Appropriations from the general fund	Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
		Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis		Checks-issued basis	On books of Treasury	To credit of disbursing officers
		On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA—continued									
Building, new municipal lodging house (50-50)	No year.	\$29,477.76					\$29,477.76		
National Library for the Blind	1928		\$5,000.00	\$5,000.00	\$3,750.00			\$1,250.00	
	1927				1,250.00				
				5,000.00	5,000.00				
National Training School for Boys, contract ²⁹	1928		42,000.00	42,000.00	34,867.63			7,132.37	
	1927	9,000.00		4,000.00	2,319.36		5,000.00	2,980.54	
	1926	14,174.48				\$14,174.48			
				46,000.00	37,186.99				
National Training School for Girls	1928		66,500.00	65,332.07	59,638.56		1,167.93	5,693.51	
	1927	791.59		378.79	6,385.48		412.80	3,980.69	
	1926	5,265.20				5,265.20			
				65,710.86	66,024.04				
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.		1,817.28					1,817.28	
Reformatory	1928		154,800.00	153,706.52	132,990.56		1,093.48	20,715.96	
	1927-28	23,000.00		23,000.00	32,998.70				
	1927	1,920.57		514.73	12,059.78		1,405.84	1,149.83	
	1926	6,588.88				6,588.88			
				177,221.25	178,049.04				
Buildings, reformatory (wholly District of Columbia)	No year.		3,015.41	73,000.00	71,996.49		1,003.51	4,016.48	
Buildings, reformatory (50-50)	No year.	1,253.35				1,253.35			
Buildings, reformatory (60-40)	No year.	108.50				108.50			
Workhouse	1928		299,040.00	289,934.27	277,681.88		9,105.73	12,252.39	
	1927		14,696.60	14,696.60	25,813.61			1,952.40	
	1926	2,121.49				2,121.49			
	1925		40.00	40.00	40.00				
				304,670.87	303,535.49				
Buildings, workhouse (50-50)	No year.	17,913.08				17,913.08			
General administration, workhouse and reformatory	1928		15,000.00	15,000.00	14,404.10			595.90	
	1927			9.39	653.17		9.39		
	1926	46.36				46.36			
				14,990.61	15,057.27				

Land for workhouse and reformatory (wholly District of Columbia)-----	No year.			2,650.00				2,650.00	
Southern Relief Society-----	1928			10,000.00	10,000.00	8,898.57			1,101.43
	1927		875.16		26.16	849.00		26.16	
	1926	3.39					3.39		
					9,973.84	9,747.57			
Temporary home for former soldiers and sailors-----	1928			11,420.00	11,420.00	10,490.47			929.53
	1927		936.57		60.00	876.57		60.00	
	1926	178.35					178.35		
					11,360.00	11,367.04			
Burial of indigent soldiers-----	1928			225.00	45.00	45.00		180.00	
	1927	600.00			45.00	45.00		555.00	
	1926	557.00					557.00		
	1923	225.00						225.00	
					90.00	90.00			
Relief of the poor-----	1928			10,800.00	10,800.00	8,407.12			2,392.88
	1927	1,550.00	762.11		1,000.00	649.82		550.00	1,112.29
	1926	1,531.50	976.27		973.27		2,504.77		3.00
					10,826.73	9,056.94			
Transportation of paupers-----	1928			3,500.00	3,500.00	2,619.94			880.06
	1927	11.23	77.25		8.86	68.39		20.14	
	1926	93.32			4.32	4.32	97.64		
	1925				8.91	8.91	8.91		
					3,477.91	2,675.10			
Water Department, general fund-----	1928			³⁰ 42,800.00	40,000.00	38,073.34		2,800.00	1,926.66
Permanent and indefinite: Extension, etc., of streets and avenues ²¹ -----	1928			20,000.00	20,000.00	13,583.08			6,416.92
	1927		18,432.80	150.00	150.00	13,076.26			5,506.54
	1926			275.00	275.00	275.00			
					20,425.00	26,934.34			
Refunding taxes ²¹ -----	No year.		4,817.33	60,000.00	60,000.00	60,991.35			3,825.98
Special funds ²¹ -----									
Escheated estates relief fund-----	No year.	50.39		2,097.95	2,042.64	2,042.64		105.70	
Industrial Home School fund-----	No year.	1,055.10	49.73	185.62	1,240.72	1,047.26			243.19
Militia fund from fines-----	No year.	144.22						144.22	
Gasoline tax road and street fund-----	No year.	300,242.82		³¹ 80,029.00				220,213.82	

RECEIPTS AND EXPENDITURES, 1928

²¹ Payable wholly from the revenues of the District of Columbia.

²⁹ Additional disbursements were made for this school under "Judicial," p. 186.

³⁰ Transferred from "Public schools, 1925."

³¹ This account was credited with \$1,402,832.11 receipts into the fund, p. 64, and \$30,957.45 returned from "Gasoline tax road and street improvements" accounts, per note 33, and charged with \$1,513,818.56 transferred to "Gasoline tax road and street improvements" accounts, per note 32.

Site, high service reservoir.....	No year. 1928	4,921.85		³⁹ 4,850.00 ³⁸ 83,850.00	4,850.00 83,850.00	71.85 82,500.35			1,349.65
					79,000.00	82,572.20			
Trust funds ²¹ —									
Miscellaneous trust-fund deposits.....	No year.	247,091.38	39,722.09	832,255.72	877,273.72	889,484.78		202,073.38	27,511.03
Outstanding liabilities.....	No year.	4,593.44			296.84	296.84		4,890.28	
Permit fund.....	No year.	62,703.72	8,956.05	31,113.50	60,000.00	56,708.98		33,817.22	12,244.07
Policemen and firemen's relief fund.....	No year.	521.43		⁴⁰ 30,139.50				30,660.93	
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.	904.05	95.00	21.00	89.00	6.00		1,014.05	
Teachers' retirement fund deductions ⁴¹	No year.	33,501.43	2,041.60	361,459.87	379,382.13	366,668.26		15,579.17	14,755.47
Unclaimed condemnation awards, Rock Creek and Potomac Parkway Commission, District of Columbia.....	No year.			3,491.00				3,491.00	
Washington redemption fund.....	No year.	51,724.64	83,229.12	660,561.04	659,386.63	731,245.79		52,899.05	11,369.96
Washington special tax fund.....	No year.	11,554.94						11,554.94	
Special deposit accounts.....			125,426.37			55,512.81			69,913.56
Total, District of Columbia.....		8,651,657.69	2,433,866.02	40,351,903.86	40,244,228.79	40,009,219.41	\$486,171.94	8,273,160.82	2,668,875.40
DISTRIBUTION OF FOREGOING ACCOUNTS BETWEEN THE UNITED STATES AND THE DISTRICT OF COLUMBIA									
United States share.....		135,299.28	11,787.95	⁴² 9,127,728.75	9,068,023.65	9,057,244.26	18,969.43	176,034.95	22,567.34
District of Columbia share.....		8,516,358.41	2,422,078.07	31,224,175.11	31,176,205.14	30,951,975.15	467,202.51	8,097,125.87	2,646,308.06
Total.....		8,651,657.69	2,433,866.02	40,351,903.86	40,244,228.79	40,009,219.41	486,171.94	8,273,160.82	2,668,875.40

¹⁰ Debit balance.
²¹ Payable wholly from the revenues of the District of Columbia.
³² Transferred from "Gasoline tax road and street fund."
³³ Returned to "Gasoline tax road and street fund."
³⁴ Transferred from 1927-Dec. 31, 1927, account.
³⁵ Transferred from 1927 account, exclusive of \$266,472.66 transferred to 1927-28 account.
³⁶ Transferred to 1927-Dec. 31, 1927, account.
³⁷ This account was credited with \$1,422,690.68 receipts into the fund, p. 64, \$522.77 returned from "Washington Aqueduct, 1927," \$11,895.88 returned from "Water department, 1926," and \$4,850 returned from "Site, high service reservoir," per note 39, and charged with \$1,485,357.15 transferred to the following appropriations:
 Washington Aqueduct, 1928..... \$197,210.00
 Water department—
 1928-29..... 10,000.00
 1928..... 688,372.68
 1927-28..... 175,917.67
 1927..... 9,834.79
 1926-27..... 8,000.00
 1924..... 74.30
 1923..... 97.81
 Water main and addition to Reno Reservoir, water fund..... 245,000.00
 Water tower, Reno Reservoir..... 60,000.00
 Refunding water rents, etc..... 2,000.00
 Site, high service reservoir..... 83,850.00
 Emergency fund, Washington Aqueduct, 1928..... 5,000.00

³⁸ Transferred from "Water fund."
³⁹ Returned to "Water fund."
³⁹ Returned to "Water fund."
⁴⁰ This account was credited with \$585,876.42 receipts into the fund, including \$454,645.41 from the general fund of the District of Columbia, p. 64, \$27,852.50 returned from "Policemen and firemen's relief fund, 1927-28," and \$1,039.28 returned from "Policemen and firemen's relief fund, 1926," p. 324, and charged with \$584,628.70 transferred to the following appropriations (p. 324):
 Policemen and firemen's relief fund—
 1928..... \$584,625.00
 1926..... 3.70
⁴¹ For statement and analysis of this account see p. 410.
⁴² 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 1928, approved Mar. 2, 1927 (44 Stat., 1297).

Expenditures, balances, etc.—Continued

[Debit transfer appropriations (not) and repayments to appropriations in excess of expenditures are printed in *italic*]

Fiscal year for which appropriation was made	Funds available in 1928		Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928		
	Funds available in 1927		Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers	
	Unexpended balances June 30, 1927	Appropriations						Unexpended balances June 30, 1927
SUMMARY								
Appropriations from the general fund								
District of Columbia	\$8,651,657.69	\$2,433,797.60	\$39,829,127.39	\$39,721,452.32	\$486,171.94	\$8,273,160.82	\$2,668,551.73	
Investment of trust funds:								
District of Columbia teachers' retirement fund		68.42	522,776.47	522,776.47			320.67	
Total, District of Columbia	8,651,657.69	2,433,866.02	40,351,903.86	40,244,228.79	486,171.94	8,273,160.82	2,668,875.40	
SPECIAL ACCOUNTS								
INTEREST ON THE PUBLIC DEBT								
Permanent and indefinite:								
Interest on the public debt. No year.			731,850,073.89	731,850,073.89				
Repayments credited direct to appropriations (unclassified)			687,900.63	687,900.63				
Prior years.								
Total ordinary on basis of warrants and checks issued.	1,142,696,259.25	287,467,372.14	3,142,125,952.73	3,085,676,762.52	31,781,526.92	1,167,363,922.54	266,134,367.64	
Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:								
Add—								
Disbursing officers' credits, etc., at beginning of fiscal year.			287,467,372.14	287,467,372.14				
Deduct—								
Disbursing officers' credits, etc., close of fiscal year.			3,373,144,134.66	3,373,144,134.66				
Total expenditures on basis of checks issued.			266,134,367.64	266,134,367.64				
Less net increase in outstanding checks			3,107,009,767.02	3,107,009,767.02				
Total ordinary expenditures on basis of checks issued, excluding public debt expenditures chargeable against ordinary receipts.			2,250,168.08	2,250,168.08				
Total ordinary expenditures on basis of checks issued, excluding public debt expenditures chargeable against ordinary receipts.			3,104,759,598.94	3,104,759,598.94				

PUBLIC DEBT EXPENDITURES CHARGEABLE AGAINST ORDINARY RECEIPTS

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

Appropriations from the general fund	Fiscal year	Appropriations available in 1928		Net cash expenditures, 1928	Expenditures, at par, 1928	Amount carried to surplus fund	Balances June 30, 1928
		Balances July 1, 1927	Appropriations				
PUBLIC DEBT PRINCIPAL							
Public debt expenditures chargeable against ordinary receipts:							
Sinking fund.....	No year.	\$83. 80	¹ \$354, 742, 054. 27	\$354, 741, 300. 00	\$354, 741, 300. 00		\$838. 07
Special funds—							
Purchases and/or redemption of bonds, etc., from cash re- payments of principal by foreign governments.....	No year.	289. 68	19, 067, 725. 21	19, 068, 000. 00	19, 068, 000. 00		14. 89
Redemption of bonds, etc., received as interest payments on obligations of foreign governments.....	No year.		135, 307, 350. 00	135, 307, 350. 00	135, 307, 350. 00		
Redemption of bonds, etc., received as repayments of prin- cipal by foreign governments.....	No year.		27, 428, 700. 00	27, 428, 700. 00	27, 428, 700. 00		
Received for estate taxes.....	No year.		1, 500. 00	1, 500. 00	1, 500. 00		
Retirements from gifts, forfeitures, and other miscellaneous receipts.....	No year.		3, 080, 803. 25	3, 080, 803. 25	3, 080, 803. 25		
Obligations retired from Federal reserve bank franchise tax receipts.....	No year.		249, 591. 17	² 249, 591. 17	249, 591. 17		
Obligations retired from net earnings derived by the United States from Federal intermediate credit banks.....	No year.		368, 775. 88	✓ 368, 775. 88	368, 775. 88		
Total.....		373. 48	540, 246, 499. 78	540, 246, 020. 30	540, 246, 020. 30		852. 96
Total ordinary expenditures, including public debt ex- penditures chargeable against ordinary receipts.....					3, 645, 005, 619. 24		

Sinking fund appropriation for 1928 amounted to \$355,081,317.38 of which \$339,263.11 is included in the sum of \$1,267,010.15 on p. 267 under the title "Premium on the public debt."

² For gold reserve against United States notes.

618,367.05

RECEIPTS AND EXPENDITURES, 1928

24198-29-22

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, 1928, excluding retirements chargeable against ordinary receipts	Expenditures at par, 1928		
				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.				\$800. 00	\$800. 00
First Liberty loan converted at 4¼ per cent.....	No year.				3, 250. 00	3, 250. 00
Second Liberty loan.....	No year.	\$15, 191, 200. 00	¹ \$15, 191, 200. 00	\$15, 191, 200. 00	654, 900. 00	15, 846, 100. 00
Second Liberty loan converted at 4¼ per cent.....	No year.	923, 280, 150. 00	² 923, 280, 150. 00	923, 280, 150. 00	334, 506, 000. 00	1, 257, 786, 150. 00
Third Liberty loan.....	No year.	918, 786, 250. 00	³ 918, 786, 250. 00	918, 786, 250. 00	30, 000. 00	918, 816, 250. 00
Fourth Liberty loan.....	No year.				2, 862, 850. 00	2, 862, 850. 00
Victory Liberty loan notes.....	No year.	958, 900. 00	958, 900. 00	958, 900. 00	500. 00	959, 400. 00
Certificates of indebtedness (various rates).....	No year.	4, 820, 981, 800. 00	4, 820, 981, 800. 00	4, 820, 981, 800. 00	17, 633, 500. 00	4, 838, 615, 300. 00
Certificates of indebtedness (adjusted service series).....	No year.	16, 000, 000. 00	16, 000, 000. 00	16, 000, 000. 00		16, 000, 000. 00
Certificates of indebtedness (civil service retirements series).....	No year.	12, 600, 000. 00	12, 600, 000. 00	12, 600, 000. 00		12, 600, 000. 00
Certificate of indebtedness (Foreign Service retirement series).....	No year.	147, 000. 00	147, 000. 00	147, 000. 00		147, 000. 00
Treasury bonds 1943-1947.....	No year.				150, 000. 00	150, 000. 00
Treasury notes (various rates).....	No year.	287, 930, 000. 00	287, 930, 000. 00	287, 930, 000. 00	183, 785, 250. 00	471, 715, 250. 00
Treasury notes (adjusted service series).....	No year.	18, 500, 000. 00	18, 500, 000. 00	18, 500, 000. 00		18, 500, 000. 00
Gold reserve against United States notes.....	No year.				618, 367. 05	618, 367. 05
Compound interest notes.....	No year.	160. 00	160. 00	160. 00		160. 00
Redemption of bank notes.....	No year.	27, 686, 920. 00	27, 686, 920. 00	27, 686, 920. 00		27, 686, 920. 00
Fractional currency.....	No year.	909. 68	909. 68	909. 68		909. 68
Funded loan of 1907.....	No year.	300. 00	300. 00	300. 00		300. 00
Loan of 1908-1918.....	No year.	6, 300. 00	6, 300. 00	6, 300. 00		6, 300. 00
Loan of 1925.....	No year.	81, 200. 00	81, 200. 00	81, 200. 00		81, 200. 00
Refunding certificates.....	No year.	40. 00	40. 00	40. 00		40. 00
Two-year Treasury notes of 1861.....	No year.	50. 00	50. 00	50. 00		50. 00
Treasury (War) Savings securities.....	No year.	178, 826, 519. 20	178, 826, 519. 20	178, 826, 519. 20	603. 25	178, 827, 122. 45
Total.....		7, 220, 978, 398. 88	7, 220, 978, 398. 88	7, 220, 978, 398. 88	540, 246, 020. 30	7, 761, 224, 419. 18

¹ Exclusive of \$124.32 to cover premium which is included under "Premium on the Public Debt," p. 267.
² Exclusive of \$94,761.45 to cover premium which is included under "Premium on the Public Debt," p. 267.
³ Exclusive of \$832,861.27 to cover premium which is included under "Premium on the Public Debt," p. 267.

AUDITED EXPENDITURES—SERVICE OF THE POST OFFICE DEPARTMENT

Service of the Post Office Department	Stated from July 1, 1927, to June 30, 1928, service of the fiscal year					Total expenditure audited during the fiscal year 1928
	1928	1927	1926	Miscellaneous	Certified claims	
POST OFFICE DEPARTMENT, WASHINGTON, D. C.						
Salaries:						
Office of the Postmaster General.....	\$206,659.75					\$206,659.75
Post Office Department buildings.....	232,975.97	¹ \$27.35				232,948.62
Office of the First Assistant Postmaster General.....	413,781.16					413,781.16
Office of the Second Assistant Postmaster General.....	287,705.46					287,705.46
Office of the Third Assistant Postmaster General.....	691,628.58					691,628.58
Office of the Fourth Assistant Postmaster General.....	389,435.28					389,435.28
Office of the Solicitor for the Post Office Department.....	59,103.71					59,103.71
Office of the chief inspector.....	159,410.79					159,410.79
Office of the purchasing agent.....	33,547.43					33,547.43
Bureau of Accounts.....	37,361.71					37,361.71
Contingent expenses, Post Office Department:						
Stationery.....	16,671.56	2,408.97				19,080.53
Fuel, repairs, etc.....	46,306.96	7,260.16				53,567.12
Telegraphing.....	4,425.42	1,122.92				5,548.34
Miscellaneous items—						
Miscellaneous items.....	32,330.77	5,076.35				37,407.12
Motor vehicles.....	2,864.47	10.58		² \$4,500.00		7,375.05
Street-car fare.....	500.00					550.00
Telephone service.....	10,340.33	70.12				10,410.45
Law books, etc.....	1,681.80	4.28				1,686.08
Traveling expenses, purchasing agent, et al.....	470.52	84.18				554.70
Expenses, conventions.....	1,129.62					1,129.62
Furniture and filing cabinets.....	5,564.49	1,731.93				7,296.42
Printing and binding, Post Office Department.....	885,444.96	231,957.03				1,117,401.99
Heat, light, and power, Post Office Building, Washington, D. C.....	44,685.95	2,739.45				47,425.40
Claims for damages, act of Dec. 28, 1922.....	49,756.89					49,756.89
Total, Post Office Department.....	3,613,783.58	252,488.62		4,500.00		3,870,772.20
FIELD SERVICE, POST OFFICE DEPARTMENT						
OFFICE OF THE POSTMASTER GENERAL						
Electric power, light, etc.....	5,240.28	1,073.56				6,313.84
Rewards to postal employees for inventions.....	75.00	500.00				575.00
Freight, express, or motor transportation of equipment, etc.....	269,935.87	137,973.94	\$7,382.75		\$1,429.71	416,722.27
Personal or property damage claims.....	2,844.26	7,298.05	2,424.48		651.50	13,218.29
Post-office inspectors:						
Salaries.....	1,992,025.66	¹ 363.32	¹ 10.48			1,991,651.86
Traveling expenses.....	424,548.49	31,558.08				456,106.57
Miscellaneous expenses, division headquarters.....	11,499.58	1,599.65				13,099.23
Clerks, division headquarters.....	285,233.44	¹ 85.81				285,147.63
Payment of rewards:						
Rewards.....	4,145.00	38,795.00	21,420.00	³ 300.00		64,660.00
Information.....	9,915.81	¹ 1.47	150.00			10,064.34
Travel expenses, etc., Postmaster General.....	3.40					3.40
OFFICE OF THE FIRST ASSISTANT POSTMASTER GENERAL						
Compensation to postmasters.....	50,556,364.58	75,628.75	¹ 5,301.12	{ ^{1 3} 1,937.50 ⁴ 100.00 }	1,043.72	50,625,898.43
Compensation to assistant postmasters.....	7,040,889.68	¹ 2,213.36	303.66		60.36	7,039,040.34
Clerks, first and second class post offices.....	162,139,078.03	¹ 12,340.58	2,654.60	^{1 3} 57.45	1,177.32	162,130,511.92
Watchmen, messengers, and laborers.....	7,983,124.28	2,689.67	152.74			7,985,966.69
Clerks, contract stations.....	1,629,853.59	1,880.96			131.51	1,631,866.06

¹ Repayments in excess of audited expenditures.

² Fiscal year 1928-29.

³ Fiscal year 1925.

⁴ Fiscal year 1923.

Service of the Post Office Department	Stated from July 1, 1927, to June 30, 1928, service of the fiscal year					Total expenditures audited during the fiscal year 1928
	1928	1927	1926	Miscellaneous	Certified claims	
FIELD SERVICE, POST OFFICE DEPARTMENT—Continued						
OFFICE OF THE FIRST ASSISTANT POSTMASTER GENERAL—continued						
Separating mails.....	\$449,958.67	¹ \$12,260.89	\$286.63		\$493.24	\$438,477.65
Unusual conditions at post offices.....	59,402.35	3,402.25	183.14			62,987.74
Clerks, third-class post offices.....	8,506,372.11	28,366.75	606.83	³ \$84.00	1.66	8,535,431.35
Rent, light, and fuel.....	16,535,428.13	208,579.77	12,793.45		2,810.79	16,759,612.14
Miscellaneous items, first and second class post offices.....	1,617,946.50	37,220.70	141.17		71.12	1,655,379.49
Village delivery service.....	1,366,552.73	¹ 332.95	69.18	^{1 3} 772.00	6.51	1,365,523.47
Detroit River postal service.....	18,000.00					18,000.00
Car fare and bicycle allowance.....	1,181,348.84	590.36				1,181,939.20
City delivery carriers.....	117,504,074.12	¹ 19,497.98	2,458.64	³ 247.37 ⁴ 26.62	3,012.46	117,490,321.23
Pneumatic-tube service, Boston.....	23,997.75	14.98				24,012.73
Special-delivery fees.....	7,762,244.81	¹ 837.36	¹ 914.78		2.08	7,760,494.75
Pneumatic-tube service.....	527,858.49					527,858.49
Vehicle service.....	17,272,567.06	238,545.67	¹ 8,837.96	^{1 3} 2,417.44	321.60	17,500,178.93
Travel expenses, etc., First Assistant Postmaster General.....	282.50					282.50
OFFICE OF THE SECOND ASSISTANT POSTMASTER GENERAL						
Star-route service—Alaska.....	125,256.67	17,842.12				143,098.79
Power-boat service.....	1,177,649.30	119,874.22	2,600.00		2,011.20	1,302,134.72
Railroad transportation and mail messenger service:						
Railroad service.....	87,827,079.88	10,998,074.33	11,352.56		5,967.19	98,842,473.96
Mail-messenger service.....	9,722,985.32	42,313.66	1,908.88		45.87	9,767,253.73
Space basis act, District of Columbia.....	61,599.82	3,699.99				65,299.81
Cost ascertainment, District of Columbia.....	27,170.81	156.38				27,327.19
Airplane service between New York and San Francisco:						
Airplane service.....	145,462.41	45,158.46	¹ 444.17		257.97	190,434.67
Personal services, District of Columbia.....	11,983.81	¹ 48.25				11,935.56
Railway Mail Service, salaries.....	53,524,415.06	34,327.52		³ 43.29	3.23	53,558,789.10
Railway postal clerks, travel allowances.....	3,886,636.91	18,793.55	161.25		14.00	3,905,605.71
Railway Mail Service:						
Traveling expenses.....	55,935.97	4,568.16				60,504.13
Miscellaneous expenses.....	1,041,549.10	114,548.77	216.75		40.50	1,156,355.12
Electric and cable car service.....	595,274.11	77,982.96	6,265.23			679,522.30
Foreign mail transportation:						
Steamship service.....	7,271,602.19	735,602.45	23,298.00			8,030,502.64
Aircraft service.....	128,563.77	5,701.45				134,265.22
Sea-post service.....	148,238.45	1,446.53				149,684.98
Assistant Superintendent, Division of Foreign Mails.....	3,000.00					3,000.00
Balances due foreign countries.....	424,381.37	617,100.93	85,259.30	³ 2,273.68 ⁵ 9,094.68 ⁴ 13,567.56 ⁶ 21,321.52 ⁷ 10,731.15 ⁸ 49,462.54 ⁹ 31,764.90	41,448.31	1,306,405.94
Contract air mail service:						
Air mail service.....	3,596,438.13	159,262.72				3,755,700.85
Personal services, District of Columbia.....	12,970.70	127.21				13,097.91
Travel expenses, etc., Second Assistant Postmaster General.....	946.83					946.83
OFFICE OF THE THIRD ASSISTANT POSTMASTER GENERAL						
Manufacture of postage stamps and stamped paper:						
Manufacture of postage stamps.....	1,286,632.06	179,341.55				1,465,973.61
Manufacture of stamped envelopes and newspaper wrappers.....	4,841,686.70	355,880.90				5,197,567.60
Manufacture of postal cards.....	616,559.57	303,686.00				920,245.57

Distribution of stamped envelopes and newspaper wrappers.....	23, 499. 98	1. 89				23, 499. 09
Indemnities, domestic mail.....	1, 174, 049. 56	517, 877. 54	13, 089. 61		12, 362. 09	1, 717, 378. 80
Indemnities, international mail.....	4, 272. 12	9, 455. 14	5, 127. 85		4, 711. 64	23, 566. 75
Travel expenses, etc., Third Assistant Postmaster General.....	999. 23					999. 23
Unpaid money orders more than 1 year old.....	145, 900. 51					145, 900. 51
OFFICE OF THE FOURTH ASSISTANT POSTMASTER GENERAL						
Stationery.....	639, 027. 08	51, 896. 33	1, 191. 89			692, 115. 30
Post-office equipment and supplies:						
Equipment and supplies.....	1, 009, 628. 02	111, 049. 30	12, 272. 96		37. 30	1, 132, 987. 58
Equipment and furniture for post-office quarters.....	145, 780. 15	38, 007. 65				183, 787. 80
Twine and tying devices.....	422, 026. 62	28, 316. 96				450, 343. 58
Shipment of supplies.....	63, 317. 94	253. 56	230. 00		45. 05	63, 846. 55
Labor-saving devices.....	386, 360. 81	191, 864. 22	22. 49			578, 247. 52
Mail bags and equipment:						
Mail bags, etc.....	1, 109, 164. 66	122, 948. 65	452. 10			1, 232, 565. 41
Personal services, District of Columbia.....	586, 768. 61	186. 61				586, 955. 22
Star-route service (includes Government-operated service).....	12, 196, 360. 43	1, 105, 893. 53	918. 27		241. 05	13, 303, 413. 28
Rural Delivery Service.....	104, 921, 898. 87	89, 616. 22	534. 48	³ 771. 15	1, 083. 88	105, 013, 904. 00
Travel expenses, etc., Fourth Assistant Postmaster General.....	11. 00					11. 00
Adjusted losses and contingencies, postal funds.....	55, 251. 35					55, 251. 35
Total, field service.....	704, 599, 146. 89	16, 870, 590. 85	200, 420. 38	134, 604. 07	79, 482. 86	721, 884, 245. 05
Total expenditures, service of the Post Office Department.....	708, 212, 930. 47	17, 123, 079. 47	200, 420. 38	139, 104. 07	79, 482. 86	725, 755, 017. 25
Postal expenditures, as above.....						¹⁰ \$725, 755, 017. 25
Postal expenditures from postal revenues.....						693, 633, 921. 45
Excess of postal expenditures over postal revenues.....						32, 121, 095. 80
Grants from the Treasury (including \$80,202.46 certified claims).....						¹¹ 32, 080, 202. 46
Excess of postal expenditures over postal receipts and grants from the Treasury, which were paid from postal balances.....						40, 893. 34

¹ Repayments in excess of audited expenditures.

² Fiscal year 1928-29.

³ Fiscal year 1925.

⁴ Fiscal year 1923.

⁵ Fiscal year 1924.

⁶ Fiscal year 1922.

⁷ Fiscal year 1921.

⁸ Fiscal year 1920.

⁹ Fiscal year 1919.

¹⁰ Includes \$15,351,320.73 civil-service retirement deductions of which \$14,070,491.57 was covered into the Treasury during the fiscal year 1923.

¹¹ Exclusive of other payments from the general fund of the Treasury on account of the Postal Service amounting to \$61,522.24. See p. 357. Salaries and contingent expenses for the Post Office Department beginning with the fiscal year 1923 are paid from postal revenues.

RECAPITULATION OF EXPENDITURES, BALANCES, ETC., FISCAL YEAR 1928

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		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:								
No year (continuous)-----			\$40,000.00	\$40,000.00	\$40,000.00			
1928-----			3,036,377.70	2,991,388.24	2,838,841.85		\$44,989.46	\$152,546.39
1927-----	\$122,309.06	\$76,583.86	3,483.75	51,342.51	123,550.99		74,450.30	4,375.38
Prior years-----	180,032.58			3,523.43	3,523.43	\$165,103.27	11,405.88	
Total -----	302,341.64	76,583.86	3,079,861.45	3,086,254.18	3,005,916.27		130,845.64	156,921.77
House of Representatives:								
No year (continuous)-----	2,000.00		99,542.29	99,542.29	99,542.29		2,000.00	
1928-----			7,732,082.89	7,723,902.89	7,272,058.89		8,180.00	451,844.00
1927-----	2,500.00	400,289.19	<i>20,988.03</i>	<i>57,262.97</i>	315,208.91		38,774.94	27,817.31
Prior years-----	36,465.11	1,488.92	3,955.52	2,579.27	4,068.19	36,472.31	1,369.05	
Total -----	40,965.11	401,778.11	7,814,592.67	7,768,761.48	7,690,878.28	36,472.31	50,323.99	479,661.31
Legislative, miscellaneous:								
No year (continuous)-----	105,088.98	52,832.59	74,463.61	66,935.50	78,302.16		112,617.09	41,465.93
1928-----			4,000.00				4,000.00	
Prior years-----	23,516.65	6,668.56		<i>1,671.93</i>	596.63		25,188.58	4,400.00
Total -----	128,605.63	59,501.15	78,463.61	65,263.57	78,898.79		141,805.67	45,865.93
Architect of the Capitol:								
No year (continuous)-----	105,563.70			76,915.46	71,254.31		28,648.24	5,661.15
1928-----			1,754,371.00	907,973.82	862,470.46		846,397.18	45,503.36
1927-----	364,453.85			212,382.23	199,706.29		152,071.62	12,675.94
Prior years-----	46,805.50		7,393.05	28,463.43	28,463.43	24,661.92	1,073.20	
Total -----	516,823.05		1,761,764.05	1,225,734.94	1,161,894.49	24,661.92	1,028,190.24	63,840.45
Botanic Garden:								
1928-----			737,217.00	125,185.75	125,167.88		612,031.25	17.87
1927-----	2,452.68	2,771.95		1,271.60	4,043.55		1,181.08	
Prior years-----	938.17	878.82		<i>878.82</i>		1,197.07	619.92	
Total -----	3,390.85	3,650.77	737,217.00	125,578.53	129,211.43	1,197.07	613,832.25	17.87
Library of Congress:								
No year (continuous)-----	48,173.02	2,887.61	270,010.10	217,895.46	207,045.46		100,287.66	13,737.61
1928-----			1,548,332.00	1,478,682.96	1,449,620.87		69,649.04	29,062.09
1927-----	33,287.82	31,580.23		28,306.89	59,482.72		4,980.93	404.40
Prior years-----	9,622.23	2,603.98		4,826.21	7,430.19	4,327.02	469.00	
Special deposit accounts-----		55,559.11			<i>5,120.85</i>			60,679.96
Total -----	91,083.07	92,630.93	1,818,342.10	1,729,711.52	1,718,458.39	4,327.02	175,386.63	103,884.06

Government Printing Office:								
1928			3, 107, 200. 00	2, 391, 169. 20	1, 994, 802. 95		716, 030. 80	396, 366. 25
1927	1, 409, 084. 32	309, 213. 76		392, 359. 05	641, 240. 09		1, 016, 725. 27	60, 332. 72
Prior years	351, 111. 38	145, 827. 73		130, 482. 35	15, 345. 38	481, 593. 73		
Special deposit accounts		155, 351. 51			13, 947. 81			169, 299. 32
Total	1, 760, 195. 70	610, 393. 00	3, 107, 200. 00	2, 653, 045. 90	2, 637, 440. 61	481, 593. 73	1, 732, 756. 07	625, 998. 29
Total, Legislative:								
No year (continuous)	260, 825. 70	55, 720. 20	484, 016. 00	501, 288. 71	496, 144. 22		243, 552. 99	60, 864. 69
1928			17, 919, 580. 59	15, 618, 302. 86	14, 542, 962. 90		2, 301, 277. 73	1, 075, 339. 96
1927	1, 934, 087. 73	820, 438. 99	17, 504. 28	628, 399. 31	1, 343, 232. 55		1, 288, 184. 14	105, 605. 75
Prior years	648, 491. 62	157, 468. 01	11, 348. 57	93, 640. 76	59, 427. 25	713, 355. 32	40, 125. 63	4, 400. 00
Special deposit accounts		210, 910. 62			19, 068. 66			229, 979. 28
Total	2, 843, 405. 05	1, 244, 537. 82	18, 397, 440. 88	16, 654, 350. 12	16, 422, 698. 26	713, 355. 32	3, 873, 140. 49	1, 476, 189. 68
EXECUTIVE OFFICE								
(Details on pp. 75 and 76)								
Executive Office:								
1928			438, 460. 00	420, 938. 81	410, 710. 26		17, 521. 19	10, 228. 55
1927	134, 628. 59	119, 322. 55		91, 305. 71	168, 854. 94		43, 322. 88	41, 773. 32
Prior years	8, 947. 77	2, 886. 17		2, 559. 05	5, 445. 22	3, 840. 09	2, 548. 63	
Total	143, 576. 36	122, 208. 72	438, 460. 00	514, 803. 57	585, 010. 42	3, 840. 09	63, 392. 70	52, 001. 87
INDEPENDENT OFFICES								
(Details on pp. 77 and 95)								
Alaska relief funds:								
No year (continuous)	38, 245. 06		8, 596. 43	18, 625. 22	18, 625. 22		11, 023. 41	
Alien Property Custodian:								
1928			98, 000. 00	33, 948. 82	33, 948. 82		64, 051. 18	
1927	1, 000. 00	3, 148. 88		2, 589. 58	559. 30		3, 589. 58	
Prior years	20, 821. 76					20, 821. 76		
Alien property funds		515, 796. 55			10, 299. 41			505, 497. 14
Total	21, 821. 76	518, 945. 43	98, 000. 00	31, 359. 24	44, 807. 53	20, 821. 76	67, 640. 76	505, 497. 14
American Battle Monuments Commission:								
No year (continuous)	1, 771, 085. 56	35, 097. 33	700, 000. 00	440, 000. 00	117, 218. 83		2, 031, 085. 56	357, 878. 50
Arlington Memorial Amphitheater Commission:								
No year (continuous)	476. 82						476. 82	
Arlington Memorial Bridge Commission:								
No year (continuous)	3, 557, 865. 22	109, 327. 43		2, 423, 600. 09	2, 266, 406. 82		1, 134, 265. 13	266, 520. 70
Board of Mediation:								
1928			370, 000. 00	198, 602. 51	194, 834. 66		171, 397. 49	3, 767. 85
1927	161, 714. 61			84, 301. 62	80, 854. 52		77, 412. 99	3, 447. 10
Prior years	19, 131. 67			138. 89	138. 89	18, 992. 78		
Total	180, 846. 28		370, 000. 00	283, 043. 02	275, 828. 07	18, 992. 78	248, 810. 48	7, 214. 95
Board of Tax Appeals:								
1928			721, 780. 00	650, 043. 77	635, 156. 63		71, 736. 23	14, 887. 14
1927	66, 087. 58	16, 306. 09		10, 561. 95	26, 868. 04		55, 525. 63	
Prior years	19, 223. 56	870. 25		690. 50	1, 560. 75	4, 644. 42	13, 888. 64	
Total	85, 311. 14	17, 176. 34	721, 780. 00	661, 296. 22	663, 585. 42	4, 644. 42	141, 150. 50	14, 887. 14

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued
 [Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
LEGISLATIVE—Continued								
INDEPENDENT OFFICES—continued								
Bureau of Efficiency:								
1928			\$210,350.00	\$209,727.34	\$208,460.66		\$622.66	\$1,266.68
1927	\$36,501.33	\$839.93		7,016.12	7,856.05		29,485.21	
Prior years	7,405.04			5.40	5.40	\$7,410.44		
Total	43,906.37	839.93	210,350.00	216,738.06	216,311.31	7,410.44	30,107.87	1,266.68
Civil Service Commission:								
1928			1,198,942.00	1,146,590.32	1,130,922.72		52,351.68	15,667.60
1927	21,992.73	2,635.28		17,273.56	19,908.84		4,719.17	
Prior years	6,033.46		5.11	21.09	21.09	6,017.48		
Total	28,026.19	2,635.28	1,198,947.11	1,163,884.97	1,150,852.65	6,017.48	57,070.85	15,667.60
Commission of Fine Arts:								
1928			7,300.00	7,245.00	7,054.63		55.00	190.37
1927	3.00	16.07		.66	15.41		3.66	
Prior years	351.55			125.00	125.00	226.55		
Total	354.55	16.07	7,300.00	7,369.34	7,195.04	226.55	58.66	190.37
Employees' Compensation Commission:								
No year (continuous)	565.84		6,000.00	77.22	77.22		6,643.06	
1928			3,649,529.46	3,648,240.00	3,620,963.58		1,289.46	27,276.42
1927	1,738.61	30,262.53		8,440.47	21,822.06		10,179.08	
Prior years	6,099.23			130.45	130.45	4,549.74	1,679.94	
Total	8,403.68	30,262.53	3,655,529.46	3,639,591.86	3,642,577.97	4,549.74	19,791.54	27,276.42
Federal Board for Vocational Education:								
1928			8,165,230.00	7,623,031.75	7,614,262.83		542,198.25	8,768.92
1927	856,407.78	1,254.00		4,574.67	3,320.67		860,982.45	
Prior years	814,498.07		1.64	11.59	11.59	814,511.30		
Total	1,670,905.85	1,254.00	8,165,231.64	7,618,445.49	7,610,930.57	814,511.30	1,403,180.70	8,768.92
Federal Oil Conservation Board:								
Prior years	37,284.21			8,141.08	8,141.08		29,143.13	
Federal Power Commission:								
No year (continuous)	28,781.40		7,942.74	17,235.49	16,586.96		19,488.65	648.53
1928			32,500.00	26,635.18	25,059.30		5,864.82	1,575.88
1927	7,174.15			6,824.69	6,824.69		349.46	
Prior years	989.35					989.35		
Total	36,944.90		40,442.74	50,695.36	48,470.95	989.35	25,702.93	2,224.41
Federal Radio Commission:								
1928-29			320,186.00	62,186.00	54,836.88		258,000.00	8,149.12

Federal Reserve Board:								
No year (continuous)-----	248, 010. 90	15, 326. 55	1, 898, 684. 45	2, 050, 515. 55	2, 050, 974. 27	-----	96, 179. 80	14, 867. 83
Federal Trade Commission:								
No year (continuous)-----			15, 326. 10				15, 326. 10	
1928-----			984, 350. 00	979, 084. 96	944, 110. 01		5, 265. 04	34, 974. 95
1927-----	44, 291. 47	15, 397. 61		11, 446. 93	23, 370. 63		32, 844. 54	3, 473. 91
Prior years-----	9, 335. 13	3, 445. 02		4, 517. 42	1, 072. 40	13, 852. 55		
Special deposit accounts-----		18, 082. 30			18, 082. 30			
Total -----	53, 626. 60	36, 924. 93	999, 676. 10	986, 014. 47	984, 490. 54	13, 852. 55	53, 435. 68	38, 448. 86
General Accounting Office:								
1928-----			3, 863, 400. 00	3, 808, 972. 18	3, 764, 241. 59		54, 427. 82	44, 730. 59
1927-----	1, 598. 83	202, 759. 64		19, 683. 72	183, 075. 92		21, 282. 55	
Prior years-----	29, 599. 09		8, 327. 52	127. 10	127. 10	20, 898. 67		
Special deposit accounts-----		72, 672. 53			5, 799. 13			66, 873. 40
Total -----	31, 197. 92	275, 432. 17	3, 854, 572. 48	3, 789, 161. 36	3, 952, 989. 54	20, 898. 67	75, 710. 37	111, 603. 99
United States Housing Corporation:								
No year (continuous)-----	104. 00	568, 201. 06			1, 249. 35		104. 00	566, 951. 71
1928-----			564, 236. 00	418, 330. 95	392, 155. 80		145, 905. 05	26, 175. 15
1927-----	180, 950. 07	34, 162. 66		14, 394. 53	19, 768. 13		195, 344. 60	
Prior years-----	194, 512. 78		715. 10	715. 10	715. 10	194, 512. 78		
Special deposit accounts-----		541, 878. 79			63, 460. 27			478, 418. 52
Total -----	375, 566. 85	1, 144, 242. 51	564, 951. 10	404, 651. 52	477, 348. 65	194, 512. 78	341, 353. 65	1, 071, 545. 38
Interstate Commerce Commission:								
No year (continuous)-----	72, 649. 43		1, 180, 094. 59	1, 179, 957. 39	1, 179, 957. 39		72, 786. 63	
1928-----			7, 966, 314. 00	6, 924, 771. 75	6, 923, 823. 96		1, 041, 542. 25	947. 79
1927-----	290, 852. 75	36, 252. 12		185, 261. 85	221, 513. 97		105, 590. 90	
Prior years-----	303, 251. 11		1, 402. 01	2, 210. 78	2, 210. 78	302, 442. 34		
Total -----	666, 753. 29	36, 252. 12	9, 147, 810. 60	8, 292, 201. 77	8, 327, 506. 10	302, 442. 34	1, 219, 919. 78	947. 79
National Advisory Committee for Aero-								
nautics:								
1928-----			550, 000. 00	528, 571. 89	513, 354. 93		21, 428. 11	15, 216. 96
1927-----	12, 174. 51	20, 773. 63		4, 891. 17	22, 033. 08		7, 283. 34	3, 631. 72
Prior years-----	3, 947. 42	2, 722. 03	452. 69	2, 561. 26	160. 77	6, 055. 99		
Total -----	16, 121. 93	23, 495. 66	549, 547. 31	530, 901. 80	535, 548. 78	6, 055. 99	28, 711. 45	18, 848. 68
Railroad Administration and transporta-								
tion act:								
No year (continuous)-----	305,724,693. 49	211, 167. 20	165, 435, 189. 89	578, 408. 29	519, 533. 58	1, 642, 454. 61	470, 095, 837. 06	152, 292. 49
Special deposit accounts-----		44, 914, 161. 55			124, 438. 46			44, 789, 723. 09
Total -----	305,724,693. 49	45, 125, 328. 75	165, 435, 189. 89	578, 408. 29	395, 095. 12	1, 642, 454. 61	470, 095, 837. 06	44, 942, 015. 58
Smithsonian Institution:								
No year (continuous)-----	1, 000, 000. 00	20, 445. 93	80, 000. 00	60, 000. 00	63, 521. 12		1, 020, 000. 00	16, 924. 81
1928-----			272, 751. 00	216, 273. 63	208, 008. 85		56, 477. 37	8, 264. 78
1927-----	38, 987. 01	29, 508. 18		15, 905. 20	41, 375. 24		23, 081. 81	4, 038. 14
Prior years-----	23, 671. 29	3, 473. 46	4. 87	21, 952. 00	25, 425. 46	1, 724. 16		
Special deposit accounts-----		11, 143. 67			3, 452. 92			14, 596. 59
Total -----	1, 062, 658. 30	64, 571. 24	352, 755. 87	314, 130. 83	334, 877. 75	1, 724. 16	1, 099, 559. 18	43, 824. 32

† Includes \$164,811,685.39 proceeds of railroad securities credited as repay warrants direct to appropriations.

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued
 [Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
LEGISLATIVE—Continued								
INDEPENDENT OFFICES—continued								
National Museum:								
1928			\$686, 960. 00	\$596, 386. 22	\$589, 126. 32		\$90, 573. 78	\$7, 259. 90
1927	\$3, 591. 16	\$13, 726. 32		<i>378. 13</i>	13, 348. 19		3, 969. 29	
Prior years	1, 216. 32	45. 93		3. 04	48. 97	\$1, 201. 51	11. 77	
Total	4, 807. 48	13, 772. 25	686, 960. 00	596, 011. 13	602, 523. 48	1, 201. 51	94, 554. 84	7, 259. 90
Office of Public Buildings and Public Parks of the National Capital:								
No year (continuous)	928. 08	2, 000. 00					928. 08	2, 000. 00
1928			2, 454, 470. 00	2, 434, 946. 92	2, 358, 621. 89		19, 523. 08	76, 325. 03
1927	40, 242. 72	88, 275. 28		<i>10, 621. 55</i>	77, 653. 73		50, 864. 27	
Prior years	27, 683. 30	⁵ 12. 35	9, 270. 91	9, 801. 65	9, 789. 30	27, 085. 63	66. 93	
Total	68, 854. 10	90, 262. 93	2, 463, 740. 91	2, 434, 127. 02	2, 446, 064. 92	27, 085. 63	71, 382. 36	78, 325. 03
Personnel Classification Board:								
1928-29			75, 000. 00				75, 000. 00	
United States Geographic Board:								
1928			3, 945. 00	3, 937. 62	3, 700. 14		7. 38	237. 48
1927	345. 00			345. 00	345. 00			
Prior years	826. 20	222. 33		<i>214. 95</i>	7. 38	85. 95	955. 20	
Total	1, 171. 20	222. 33	3, 945. 00	4, 067. 67	4, 052. 52	85. 95	962. 58	237. 48
United States Shipping Board:								
No year (continuous)	56, 260, 968. 64	2, 023, 500. 00	26, 987, 223. 35	12, 216, 685. 35	13, 857, 685. 35	29, 251. 73	71, 002, 254. 91	382, 500. 00
1928			² 22, 493, 235. 82	17, 481, 859. 77	17, 475, 113. 99		5, 011, 376. 05	6, 745. 78
1927	10, 194, 207. 66	14, 148. 06	<i>10, 000, 000. 00</i>	183, 165. 34	197, 313. 40		11, 042. 32	
Prior years	1, 037, 171. 77	911, 165. 99	165. 87	165. 87	308, 738. 38	20, 570. 64	1, 016, 601. 13	602, 593. 48
Special deposit accounts		27, 830, 007. 97			1, 996, 656. 40			25, 833, 351. 57
Total	67, 492, 348. 07	³ 30, 778, 822. 02	39, 480, 625. 04	29, 881, 876. 33	33, 835, 507. 52	49, 822. 37	77, 041, 274. 41	26, 825, 190. 83
United States Tariff Commission:								
1928			686, 000. 00	682, 868. 05	635, 960. 88		3, 131. 95	46, 907. 17
1927	2, 990. 07	10, 347. 91		1, 477. 32	10, 322. 79		1, 512. 75	1, 502. 44
Prior years	109, 679. 82	12. 53		2. 58	15. 11	109, 677. 24		
Total	112, 669. 89	10, 360. 44	686, 000. 00	684, 347. 95	646, 298. 78	109, 677. 24	4, 644. 70	48, 409. 61
United States Veterans' Bureau:								
No year (continuous)	34, 910, 225. 97	5, 946, 883. 87	193, 818, 097. 90	207, 607, 703. 41	208, 897, 100. 39	75, 247. 01	21, 045, 373. 45	4, 657, 486. 89
1928	121, 173, 123. 81	14, 117, 168. 29	⁴ 253, 558, 541. 19	349, 193, 672. 12	356, 841, 141. 93		25, 537, 992. 88	6, 469, 698. 48
1927	13, 872, 845. 72	7, 318, 127. 45	<i>10, 781, 751. 72</i>	1, 848, 794. 40	8, 722, 528. 78		1, 242, 299. 60	444, 393. 07
Prior years	26, 384, 886. 95	6, 160, 999. 56	<i>25, 212, 043. 69</i>	<i>1, 734, 635. 36</i>	3, 595, 565. 66	2, 371, 829. 56	535, 649. 06	830, 798. 54
Special deposit accounts		2, 954, 152. 45			<i>278, 753. 56</i>			3, 232, 906. 01
Total	196, 341, 082. 45	36, 497, 331. 62	⁴ 411, 382, 843. 68	556, 915, 534. 57	577, 777, 583. 20	2, 447, 076. 57	48, 361, 314. 99	15, 635, 282. 99

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928		Appropriations	Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927			Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
DEPARTMENT OF COMMERCE—Continued								
Bureau of Census:								
1928			\$2, 164, 960. 00	\$1, 962, 112. 30	\$1, 885, 491. 97		\$202, 847. 70	\$76, 620. 33
1927	\$148, 025. 80	\$147, 639. 82		39, 705. 20	175, 856. 23		108, 320. 60	11, 488. 79
Prior years	15, 337. 46	23, 982. 00	2, 733. 76	8, 535. 69	31, 210. 33	\$4, 613. 11	4, 922. 42	1, 307. 36
Total	163, 363. 26	171, 621. 82	2, 167, 693. 76	2, 010, 353. 19	2, 092, 558. 53	4, 613. 11	316, 090. 72	89, 416. 48
Steamboat Inspection Service:								
1928			1, 080, 060. 00	999, 375. 22	955, 764. 98		80, 684. 78	43, 610. 24
1927	22, 724. 03	91, 894. 11		5, 023. 40	96, 675. 96		17, 700. 63	241. 55
Prior years	23, 896. 41	1, 932. 99	82. 07	1, 818. 78	114. 21	25, 797. 26		
Total	46, 620. 44	93, 827. 10	1, 080, 142. 07	1, 002, 579. 84	1, 052, 555. 15	25, 797. 26	98, 385. 41	43, 851. 79
Bureau of Navigation:								
1928			818, 020. 00	594, 665. 91	531, 367. 20		223, 351. 09	63, 298. 71
1927	100, 536. 27	57, 216. 86	60, 000. 00	23, 498. 19	78, 750. 55		17, 038. 08	1, 994. 50
Prior years	3, 995. 64	116. 46		40. 52	75. 94	4, 036. 16		
Total	104, 531. 91	57, 363. 32	758, 020. 00	618, 123. 58	610, 193. 69	4, 036. 16	240, 392. 17	65, 293. 21
Bureau of Standards:								
No year (continuous)	193, 000. 00	4, 884. 00		143, 251. 66	141, 385. 03		49, 748. 34	6, 750. 63
1928			2, 257, 435. 00	1, 991, 852. 77	1, 816, 734. 74		265, 582. 23	175, 118. 03
1927	146, 793. 38	142, 362. 28		111, 006. 60	240, 902. 52		35, 786. 78	12, 466. 36
Prior years	26, 259. 86	3, 345. 82	1, 910. 51	14, 245. 66	17, 366. 76	13, 496. 05	428. 66	224. 72
Total	366, 053. 24	150, 592. 10	2, 259, 345. 51	2, 260, 356. 69	2, 216, 389. 05	13, 496. 05	351, 546. 01	194, 559. 74
Bureau of Lighthouses:								
No year (continuous)	1, 039, 169. 53	96, 626. 76	1, 247, 620. 37	1, 034, 932. 14	1, 038, 422. 55	9, 937. 98	1, 241, 919. 78	93, 136. 35
1928			9, 389, 250. 00	8, 962, 445. 44	8, 611, 565. 92		426, 804. 56	350, 879. 52
1927	425, 255. 50	320, 952. 75		349, 766. 72	665, 189. 61		75, 488. 78	5, 529. 86
Prior years	149, 537. 38	24, 335. 65	86. 86	66, 710. 31	91, 045. 96	82, 913. 93		
Total	1, 613, 962. 41	441, 915. 16	10, 636, 957. 23	10, 413, 854. 61	10, 406, 224. 04	92, 851. 91	1, 744, 213. 12	449, 545. 73
Coast and Geodetic Survey:								
No year (continuous)	3, 258. 03	237. 89		2, 115. 95	15. 95		1, 142. 08	2, 337. 89
1928			2, 757, 110. 00	2, 273, 878. 77	1, 928, 925. 26		483, 231. 23	344, 953. 51
1927	52, 087. 37	339, 653. 75		30, 992. 15	297, 863. 01		83, 079. 52	10, 798. 59
Prior years	91, 340. 97	10, 386. 11	304. 79	9, 433. 41	952. 70	101, 079. 17		
Total	146, 686. 37	350, 277. 75	2, 757, 414. 79	2, 235, 569. 16	2, 227, 756. 92	101, 079. 17	567, 452. 83	358, 089. 99
Bureau of Fisheries:								
No year (continuous)	36, 768. 17	881. 52		2, 700. 00	1, 357. 38		34, 068. 17	2, 224. 14
1928			2, 123, 568. 00	1, 704, 868. 48	1, 581, 050. 69		418, 699. 52	123, 817. 79
1927	352, 830. 02	107, 212. 37		229, 995. 77	329, 461. 97		122, 834. 25	7, 746. 17
Prior years	46, 569. 28	6, 046. 28	14. 18	5, 039. 44	10, 166. 59	40, 492. 72	1, 051. 30	919. 13
Total	436, 167. 47	114, 140. 17	2, 123, 582. 18	1, 942, 603. 69	1, 922, 036. 63	40, 492. 72	576, 653. 24	134, 707. 23

Patent Office:								
1928			2,840,975.00	2,580,283.02	2,534,947.37		260,691.98	45,335.65
1927	29,143.59	211,356.86		23,638.48	230,577.07		5,505.11	4,418.27
Prior years	61,784.38	4,071.92	12.85	3,985.96	85.96	65,783.19		
Total	90,927.97	215,428.78	2,840,987.85	2,599,935.54	2,765,610.40	65,783.19	266,197.09	49,753.92
Bureau of Mines:								
No year (continuous)	24.05						24.05	
1928			2,333,650.00	2,270,674.92	2,087,357.66		62,975.08	183,317.26
1927	1,219,620.66	100,496.60	389,133.42	319,737.83	392,976.49		1,289,016.25	27,257.94
Prior years	416,899.26	13,791.52	389,128.51	3,570.16	10,221.36	31,340.91		
Total	1,636,543.97	114,288.12	2,333,654.91	2,586,842.59	2,490,555.51	31,340.91	1,352,015.38	210,575.20
Commerce, miscellaneous:								
No year (continuous)			19,372.20	11,176.08	11,176.08		8,196.12	
Prior years				4.67	4.67	4.67		
Special deposit accounts		463,680.38			64,012.31			399,668.07
Total		463,680.38	19,372.20	11,171.41	75,183.72	4.67	8,196.12	399,668.07
Total, Department of Commerce:								
No year (continuous)	1,272,544.24	102,630.17	1,266,992.57	1,194,175.83	1,192,356.99	9,937.98	1,335,423.00	104,449.01
1928			36,187,085.00	31,009,985.85	29,042,592.52		5,177,099.15	1,967,393.33
1927	3,615,380.76	1,892,576.93	329,133.42	2,085,144.17	3,867,116.75		1,859,370.01	110,604.35
Prior years	971,981.11	94,535.94	382,788.64	66,811.46	158,896.19	515,978.63	6,402.38	2,451.21
Special deposit accounts		463,680.38			64,012.31			399,668.07
Total	5,859,906.11	2,553,423.42	37,400,422.35	34,356,117.31	34,324,974.76	525,916.61	8,378,294.54	2,584,565.97
DEPARTMENT OF THE INTERIOR								
(Details on pp. 128 to 143)								
Office of the Secretary:								
No year (continuous)	967,070.60			5,013.21	4,856.11		962,057.39	157.10
1928			944,100.00	798,336.44	764,779.35		145,763.56	33,557.09
1927	161,350.01	800.00		138,215.49	139,015.49		23,134.52	
Prior years	50,401.86		307.45	31,235.00	31,235.00	19,197.95	276.36	
Total	1,178,822.47	800.00	944,407.45	972,800.14	939,885.95	19,197.95	1,131,231.83	33,714.19
General Land Office (including Public Land Service):								
No year (continuous)	5,665,914.79	9,871.76	3,530,845.74	3,987,455.02	3,989,319.74		5,209,305.51	8,007.04
1928			2,328,550.00	2,183,977.78	2,074,950.44		144,572.22	109,027.34
1927	74,018.64	104,159.53		17,023.90	121,183.43		56,994.74	
Prior years	288,659.52		209.56	11,539.82	11,539.82	277,329.26		
Total	6,028,592.95	114,031.29	5,859,605.30	6,199,996.52	6,196,993.43	277,329.26	5,410,872.47	117,034.38
Bureau of Pensions:								
No year (continuous)	38,844.59	196,564.37	28,048.48	50,716.65	77,652.15		117,609.72	68,195.57
1928			230,831,000.00	230,505,530.18	230,232,074.95		325,469.82	273,455.23
1927	369,798.58	64,371.41		281,749.14	337,473.45		88,049.44	8,647.10
Prior years	49,821.80		223.81	12,300.06	12,300.06	62,345.67		
Total	458,464.97	260,935.78	230,859,272.29	230,724,262.61	230,634,900.49	62,345.67	531,128.98	350,297.90
Bureau of Reclamation:								
No year (continuous)	8,393,697.17	1,201,752.15	9,200,104.05	9,861,332.67	9,453,951.62		7,732,468.55	1,609,133.20
1928			115,000.00	74,982.92	39,947.65		40,017.08	35,035.27
1927	52,469.56	6,131.69	35,000.00	3,265.57	7,275.40		14,203.99	2,121.86
Prior years	8,764.84			117.50	117.50	8,647.34		
Total	8,454,931.57	1,207,883.84	9,280,104.05	9,939,698.66	9,501,292.17	8,647.34	7,786,689.62	1,646,290.33

* Includes \$5,898,995.00 repay warrants credited direct to appropriations.

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued
 [Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
DEPARTMENT OF THE INTERIOR—Con.								
Geological Survey:								
1928			\$1,907,930.00	\$1,763,670.41	\$1,656,358.06		\$144,259.59	\$107,312.35
1927	\$86,573.52	\$11,719.84	50.00	34,522.28	43,902.43		52,001.24	2,339.69
Prior years	59,216.20	1,000.00	767.92	4,085.85	5,085.85	\$35,782.47	20,115.80	
Total	145,789.72	12,719.84	1,908,647.92	1,802,278.54	1,705,346.34	35,782.47	216,376.63	109,652.04
National parks:								
No year (continuous)	2,479,191.10	315,086.42	3,683,477.73	3,736,073.60	3,466,658.02		2,426,595.23	584,502.00
1928			3,720,485.00	1,768,860.93	1,488,986.70		1,951,624.07	279,874.23
1927	163,103.58	146,536.94	350.00	106,134.55	236,969.28		57,318.03	15,903.21
Prior years	63,714.38	6,267.85	27,319.79	19,249.32	24,670.97	13,285.57	3,859.70	846.20
Total	2,706,009.06	467,891.21	7,376,992.94	5,630,319.40	5,217,284.97	13,285.57	4,439,397.03	880,925.64
Bureau of Education:								
No year (continuous)	121,357.64	15,912.85	2,592,623.43	2,625,704.15	2,637,967.91		88,276.92	3,649.09
1928			1,026,300.00	406,000.00	354,259.65		620,300.00	51,740.35
1927	546,323.69	25,600.30		497,423.06	499,733.01		48,900.63	23,290.35
Prior years	60,520.28	42,148.90	959.56	18,059.31	60,208.21	33,587.66	9,832.87	
Total	728,201.61	83,662.05	3,619,882.99	3,547,186.52	3,552,168.78	33,587.66	767,310.42	78,679.79
Government in the Territories:								
1928			221,000.00	214,483.89	194,540.57		6,516.11	19,943.32
1927	7,095.68	8,341.09		5,076.74	3,264.35		12,172.42	
Prior years	4,958.82			8.00	8.00	4,966.82		
Total	12,054.50	8,341.09	221,000.00	209,399.15	197,796.92	4,966.82	18,688.53	19,943.32
Beneficiaries:								
No year (continuous)	921,899.59	22,843.27	797,299.72	376,748.50	378,664.48		1,342,450.81	20,927.29
1928			1,444,400.00	1,428,309.96	1,392,195.66		16,090.04	36,114.30
1927	20,847.82	21,636.08		14,879.49	36,515.57		5,968.33	
Prior years	78,132.08			84.54	84.54	78,216.62		
Total	1,020,879.49	44,479.35	2,241,699.72	1,819,853.41	1,807,291.17	78,216.62	1,364,509.18	57,041.59
Alaska Railroad:								
No year (continuous)	1,045,652.91	222,152.40	1,400,201.09	1,453,485.45	1,321,515.63		992,368.55	354,122.22
Interior, civil, miscellaneous:								
No year (continuous)	5,497.38		42,494.63	7,643.86	7,643.86	3,200.00	37,148.15	
Special deposit accounts		788,418.17			50,193.27			838,611.44
Total	5,497.38	788,418.17	42,494.63	7,643.86	42,549.41	3,200.00	37,148.15	838,611.44

Total, Department of the Interior, including pensions:								
No year (continuous).....	19, 639, 125. 77	1, 984, 183. 22	21, 275, 094. 87	22, 002, 739. 81	21, 338, 229. 52	3, 200. 00	18, 908, 280. 83	2, 648, 693. 51
1928.....			242, 538, 765. 00	239, 144, 152. 51	238, 198, 093. 03		3, 394, 612. 49	946, 059. 48
1927.....	1, 481, 581. 08	389, 296. 88	34, 700. 00	1, 088, 137. 74	1, 425, 332. 41		358, 743. 34	52, 102. 21
Prior years.....	664, 189. 78	49, 416. 75	24, 861. 49	71, 894. 20	120, 464. 75	533, 359. 36	34, 084. 73	846. 20
Special deposit accounts.....		788, 418. 17			50, 193. 27			838, 611. 44
	21, 784, 896. 63	3, 211, 315. 02	263, 754, 308. 38	262, 306, 924. 26	261, 031, 926. 44	536, 559. 36	22, 695, 721. 39	4, 486, 312. 84
INDIAN AFFAIRS								
(Details on pp. 144 to 176.)								
Salaries and general expenses:								
1928.....			1, 284, 000. 00	1, 258, 284. 65	1, 194, 474. 29		25, 715. 35	63, 810. 36
1927.....	83, 291. 57	26, 260. 00	109, 030. 14	151, 511. 70	177, 771. 62		40, 810. 01	. 08
Prior years.....	93, 053. 92		105, 447. 16	108, 379. 42	108, 276. 96	90, 094. 70	26. 96	102. 46
Total.....	176, 345. 49	26, 260. 00	1, 498, 477. 30	1, 518, 175. 77	1, 480, 522. 87	90, 094. 70	66, 552. 32	63, 912. 90
Expenses of Indian commissioners:								
1928.....			11, 000. 00	10, 787. 76	10, 280. 32		212. 24	507. 44
1927.....	193. 84			68. 81	68. 81		125. 03	
Prior years.....	189. 35		27. 78	27. 78	27. 78	189. 35		
Total.....	383. 19		11, 027. 78	10, 884. 35	10, 376. 91	189. 35	337. 27	507. 44
Education:								
No year (continuous).....	8, 041. 14	7, 381. 80		275. 96	7, 651. 81	1, 697. 55	6, 067. 63	5. 95
1928.....			6, 497, 610. 00	6, 139, 596. 17	5, 828, 076. 65		358, 013. 83	311, 519. 52
1927.....	83, 086. 90	288, 658. 90		8, 691. 45	279, 964. 33		91, 778. 35	3. 12
Prior years.....	171, 118. 30	5, 994. 52	1, 284. 80	19, 530. 85	25, 400. 37	140, 474. 41	12, 397. 84	125. 00
Total.....	262, 246. 34	302, 035. 22	6, 498, 894. 80	6, 150, 711. 53	6, 141, 093. 16	142, 171. 96	468, 257. 65	311, 653. 59
General support and civilization:								
No year (continuous).....	594. 40					94. 19	500. 21	
1928.....			915, 000. 00	906, 832. 69	874, 985. 14		8, 167. 31	31, 847. 55
1927.....	5, 872. 76	37, 133. 37		5, 991. 62	31, 141. 75		11, 864. 38	
Prior years.....	30, 783. 02		2, 901. 60	5, 262. 77	5, 262. 77	28, 421. 85		
Total.....	37, 250. 18	37, 133. 37	917, 901. 60	906, 103. 84	911, 389. 66	28, 516. 04	20, 531. 90	31, 847. 55
Interest accounts:								
No year (continuous).....	798, 865. 80	41, 448. 28	755, 459. 88	786, 136. 31	762, 459. 99		768, 189. 37	65, 124. 60
Trust funds:								
No year (continuous).....	25, 106, 670. 15	1, 089, 444. 46	16, 411, 374. 62	18, 947, 494. 54	19, 624, 655. 48	12, 687. 94	22, 557, 862. 29	412, 283. 52
Fulfilling treaty stipulations and treaty supports:								
No year (continuous).....	74, 897. 54	622. 29	61, 020. 00	52, 954. 08	53, 396. 70		82, 963. 46	179. 67
1928.....			852, 040. 00	837, 959. 05	786, 343. 42		14, 080. 95	51, 615. 63
1927.....	24, 417. 49	28, 082. 90		15, 405. 54	12, 677. 36		39, 823. 03	
Prior years.....	72, 621. 48	2, 074. 82	50. 36	1, 508. 58	3, 583. 40	70, 518. 85	644. 41	
Total.....	171, 936. 51	30, 780. 01	913, 110. 36	877, 016. 17	856, 000. 88	70, 518. 85	137, 511. 85	51, 795. 30

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued

[Debt transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
DEPARTMENT OF THE INTERIOR—Con.								
INDIAN AFFAIRS—continued								
Miscellaneous expenses of Indian Service:								
No year (continuous).....	\$387, 547. 52	\$633, 391. 21	\$1, 195, 621. 83	\$454, 550. 75	\$1, 006, 909. 20	\$63, 692. 97	\$1, 064, 925. 63	\$81, 032. 76
1928.....			8, 575, 187. 09	7, 153, 474. 56	5, 626, 429. 99		1, 421, 712. 53	1, 527, 044. 57
1927.....	885, 780. 12	551, 356. 52	40, 806. 57	175, 906. 14	707, 384. 18		750, 680. 55	19, 878. 48
Prior years.....	433, 229. 27	17, 176. 23	<i>34, 253. 69</i>	10, 354. 01	27, 280. 24	230, 750. 30	157, 871. 27	250. 00
Special deposit accounts.....		7, 026, 156. 79			1, 574, 798. 72			5, 451, 358. 07
Total.....	1, 706, 556. 91	8, 228, 080. 75	9, 777, 361. 80	7, 794, 285. 46	8, 942, 802. 33	294, 443. 27	3, 395, 189. 98	7, 079, 563. 88
Total, Indian affairs:								
No year (continuous).....	26, 376, 616. 55	1, 772, 288. 04	18, 423, 476. 33	20, 241, 411. 64	21, 455, 073. 18	78, 172. 65	24, 480, 508. 59	558, 626. 50
1928.....			18, 134, 837. 09	16, 306, 934. 88	14, 320, 589. 81		1, 827, 902. 21	1, 986, 345. 07
1927.....	1, 082, 642. 68	931, 491. 69	149, 836. 71	297, 398. 04	1, 209, 008. 05		935, 081. 35	19, 881. 68
Prior years.....	800, 995. 34	25, 245. 57	75, 458. 01	145, 063. 41	169, 831. 52	560, 449. 46	170, 940. 48	477. 46
Special deposit accounts.....		7, 026, 156. 79			1, 574, 798. 72			5, 451, 358. 07
Total.....	28, 260, 254. 57	9, 755, 182. 09	36, 783, 608. 14	36, 990, 807. 97	38, 729, 301. 28	638, 622. 11	27, 414, 432. 63	8, 016, 688. 78
Total, Department of the Interior, including pensions and Indian affairs:								
No year (continuous).....	46, 015, 742. 32	3, 756, 471. 26	39, 698, 571. 20	42, 244, 151. 45	42, 793, 302. 70	81, 372. 65	43, 388, 789. 42	3, 207, 320. 01
1928.....			260, 673, 602. 09	255, 451, 087. 39	252, 518, 682. 84		5, 222, 514. 70	2, 932, 404. 55
1927.....	2, 564, 223. 76	1, 320, 788. 57	115, 136. 71	1, 385, 535. 78	2, 634, 340. 46		1, 293, 824. 69	71, 983. 89
Prior years.....	1, 465, 185. 12	74, 662. 32	50, 606. 52	216, 957. 61	290, 296. 27	1, 093, 808. 82	205, 025. 21	1, 323. 66
Special deposit accounts.....		7, 814, 574. 96			1, 524, 605. 45			6, 289, 969. 51
Total.....	50, 045, 151. 20	12, 966, 497. 11	300, 537, 916. 52	299, 297, 732. 23	299, 761, 227. 72	1, 175, 181. 47	50, 110, 154. 02	12, 503, 001. 62
DEPARTMENT OF JUSTICE								
(Details on pp. 177 to 179.)								
Salaries and miscellaneous:								
No year (continuous).....	189. 46		19, 680. 09	19, 680. 09	19, 680. 09		189. 46	
1928.....			4, 364, 065. 00	4, 157, 542. 27	3, 835, 261. 52		206, 522. 73	322, 280. 75
1927.....	295, 287. 00	176, 780. 37	2, 746. 82	160, 130. 31	323, 177. 27		137, 903. 51	13, 733. 41
Prior years.....	151, 404. 78	54, 404. 26	771. 45	<i>34, 992. 25</i>	19, 379. 26	158, 068. 03	29, 100. 45	32. 75
Total.....	446, 881. 24	231, 184. 63	4, 387, 263. 36	4, 302, 360. 42	4, 197, 498. 14	158, 068. 03	373, 716. 15	336, 046. 91
JUDICIAL								
(Details on pp. 179 to 187.)								
Salaries and miscellaneous:								
No year (continuous).....	194, 146. 18	24, 031. 47	581, 888. 19	207, 494. 77	206, 675. 03		568, 539. 60	24, 851. 21
1928.....			22, 924, 986. 00	21, 182, 985. 69	20, 545, 036. 52		1, 742, 000. 31	637, 949. 17
1927.....	2, 404, 452. 23	584, 852. 95	1, 253, 332. 35	2, 170, 997. 04	2, 631, 834. 08		1, 486, 787. 54	124, 015. 91
Prior years.....	2, 045, 408. 35	112, 090. 65	<i>472, 962. 26</i>	10, 885. 81	120, 858. 04	1, 143, 159. 92	418, 410. 36	2, 118. 42
Special deposit accounts.....		184, 352. 25			<i>110, 760. 98</i>			295, 113. 23
Total, judicial.....	4, 644, 006. 76	905, 327. 32	24, 287, 254. 28	23, 572, 363. 31	23, 393, 642. 60	1, 143, 159. 92	4, 215, 737. 81	1, 084, 047. 94

Total, Department of Justice, including judicial:								
No year (continuous).....	194, 335. 64	24, 031. 47	601, 568. 28	227, 174. 86	226, 355. 12	-----	568, 729. 06	24, 851. 21
1928.....	-----	-----	27, 289, 051. 00	25, 340, 527. 96	24, 380, 298. 04	-----	1, 948, 523. 04	960, 229. 92
1927.....	2, 699, 739. 23	761, 633. 32	1, 256, 079. 17	2, 331, 127. 35	2, 955, 011. 35	-----	1, 624, 691. 05	137, 749. 32
Prior years.....	2, 196, 813. 13	166, 494. 91	472, 180. 81	24, 106. 44	140, 237. 30	1, 301, 227. 95	447, 510. 81	2, 151. 17
Special deposit accounts.....	-----	184, 352. 25	-----	-----	110, 760. 98	-----	-----	295, 113. 23
Total.....	5, 090, 888. 00	1, 136, 511. 95	28, 674, 517. 64	27, 874, 723. 73	27, 591, 140. 83	1, 301, 227. 95	4, 589, 453. 96	1, 420, 094. 85
DEPARTMENT OF LABOR								
(Details on pp. 187 to 191.)								
Office of the Secretary:								
1928.....	-----	-----	731, 440. 00	607, 165. 79	599, 870. 35	-----	124, 274. 21	7, 295. 44
1927.....	132, 818. 12	18, 944. 30	-----	101, 632. 77	112, 645. 55	-----	31, 185. 35	7, 931. 52
Prior years.....	19, 550. 10	963. 76	37. 53	1, 025. 03	61. 27	20, 537. 60	-----	-----
Total.....	152, 368. 22	19, 908. 06	731, 402. 47	707, 773. 53	712, 454. 63	20, 537. 60	155, 459. 56	15, 226. 96
Bureau of Labor Statistics:								
1928.....	-----	-----	300, 000. 00	285, 911. 72	280, 835. 56	-----	14, 088. 28	5, 076. 16
1927.....	13, 717. 52	3, 877. 14	-----	13, 098. 55	16, 331. 01	-----	618. 97	644. 68
Prior years.....	1, 328. 80	-----	-----	-----	-----	1, 328. 80	-----	-----
Total.....	15, 046. 32	3, 877. 14	300, 000. 00	299, 010. 27	297, 166. 57	1, 328. 80	14, 707. 25	5, 720. 84
Bureau of Immigration:								
No year (continuous).....	61, 115. 98	-----	318. 93	1, 546. 22	1, 546. 22	-----	59, 888. 69	-----
1928.....	-----	-----	6, 915, 100. 00	6, 374, 207. 20	6, 126, 141. 61	-----	540, 892. 80	248, 065. 59
1927.....	79, 108. 31	279, 011. 52	-----	50, 525. 18	310, 277. 23	-----	28, 583. 13	19, 259. 47
Prior years.....	156, 941. 97	3, 075. 48	959. 12	8, 028. 06	11, 103. 54	149, 873. 03	-----	-----
Total.....	297, 166. 26	282, 087. 00	6, 916, 378. 05	6, 434, 306. 66	6, 449, 068. 60	149, 873. 03	629, 364. 62	267, 325. 06
Bureau of Naturalization:								
1928.....	-----	-----	754, 000. 00	701, 368. 16	698, 377. 51	-----	52, 631. 84	2, 990. 65
1927.....	15, 843. 09	25, 211. 68	-----	13, 647. 83	38, 165. 31	-----	2, 195. 26	694. 20
Prior years.....	59, 772. 92	991. 75	5. 44	1, 017. 21	25. 46	60, 795. 57	-----	-----
Total.....	75, 616. 01	26, 203. 43	754, 005. 44	713, 998. 78	736, 517. 36	60, 795. 57	54, 827. 10	3, 684. 85
Children's Bureau:								
No year (continuous).....	45, 512. 65	3, 219. 15	50, 354. 00	55, 090. 05	57, 582. 21	-----	40, 776. 60	726. 99
1928.....	-----	-----	1, 340, 622. 00	870, 283. 96	858, 293. 83	-----	470, 338. 04	11, 990. 13
1927.....	371, 053. 82	3, 363. 52	40, 354. 00	376, 555. 96	379, 326. 58	-----	34, 851. 86	592. 90
Prior years.....	11, 302. 10	75. 05	-----	2, 418. 79	2, 493. 84	8, 883. 31	-----	-----
Total.....	427, 868. 57	6, 657. 72	1, 431, 330. 00	1, 304, 348. 76	1, 297, 696. 46	8, 883. 31	545, 966. 50	13, 310. 02
Women's Bureau:								
1928.....	-----	-----	100, 000. 00	94, 065. 94	93, 458. 75	-----	5, 934. 06	607. 19
1927.....	2, 955. 76	3, 539. 06	-----	2, 051. 92	5, 330. 91	-----	903. 84	260. 07
Prior years.....	605. 33	-----	-----	-----	-----	605. 33	-----	-----
Total.....	3, 561. 09	3, 539. 06	100, 000. 00	96, 117. 86	98, 789. 66	605. 33	6, 837. 90	867. 26
Employment Service:								
1928.....	-----	-----	200, 000. 00	183, 264. 16	182, 912. 76	-----	16, 735. 84	351. 40
1927.....	17, 509. 19	1, 108. 59	-----	11, 017. 14	12, 119. 62	-----	6, 492. 05	6. 11
Prior years.....	1, 561. 09	15. 50	1. 76	35. 87	20. 37	1, 598. 72	-----	-----
Total.....	19, 070. 28	1, 124. 09	200, 001. 76	194, 245. 43	195, 012. 01	1, 598. 72	23, 227. 89	357. 51

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
DEPARTMENT OF LABOR—Continued								
Labor, miscellaneous:								
No year (continuous) 1928	\$2,267.42		\$11,279.97 1,000.00	\$8,415.19 1,000.00	\$8,415.19 1,000.00		\$5,132.20	
Special deposit accounts		\$575,139.40			33,832.05			\$541,307.35
Total	2,267.42	575,139.40	12,279.97	9,415.19	43,247.24		5,132.20	541,307.35
Total, Department of Labor:								
No year (continuous) 1928	108,896.05	3,219.15	61,952.90 10,342,162.00	65,051.46 9,117,266.93	67,543.62 8,840,890.37		105,797.49 1,224,895.07	726.99 276,376.56
1927	633,005.81	335,055.81	40,354.00	568,529.35	874,196.21		104,830.46	29,388.95
Prior years	251,062.31	5,121.54	928.79	8,308.74	13,490.28	\$243,622.36		
Special deposit accounts		575,139.40			33,832.05			541,307.35
Total	992,964.17	918,535.90	10,445,397.69	9,759,216.48	9,829,952.53	243,622.36	1,435,523.02	847,799.85
NAVY DEPARTMENT								
(Details on pp. 191 to 211)								
Office of the Secretary:								
No year (continuous) 1928	7,045.36		64.17	3,194.37	3,194.37		3,915.16	
1927	292,641.22	18,835.01	2,909,903.64	2,556,013.86	2,525,363.53		353,889.78	30,650.33
Prior years	204,771.69	749.54	31,159.78 27,309.58	202,885.50 31,220.96	221,656.58 31,970.50	146,241.15	120,915.50	63.93
Total	504,458.27	19,584.55	2,913,818.01	2,793,314.69	2,782,184.98	146,241.15	478,720.44	30,714.26
Office of Naval Records and Library:								
No year 1928	452.49						452.49	
1927	1,453.61	552.08	37,940.00	37,500.00	37,326.66		440.00	173.34
Prior years	430.53			552.08			2,005.69	
Total	2,336.63	552.08	37,940.00	36,947.92	37,326.66	430.53	2,898.18	173.34
Office of Judge Advocate General:								
1928			107,000.00	106,618.75	106,392.55		381.25	226.20
1927	1,500.00	528.70		528.70			2,028.70	
Prior years	2,373.85					2,373.85		
Total	3,873.85	528.70	107,000.00	106,090.05	106,392.55	2,373.85	2,409.95	226.20
Office of Chief of Naval Operations:								
1928			250,200.00	247,715.59	246,208.80		2,484.41	1,506.79
1927	2,060.00	1,004.13		1,004.13			3,064.13	
Prior years	4,840.16			40.10	40.10	4,880.26		
Total	6,900.16	1,004.13	250,200.00	246,671.36	246,168.70	4,880.26	5,548.54	1,506.79

Bureau of Navigation:								
No year (continuous)	800, 530. 70		152, 304. 94	317, 482. 03	317, 482. 03		635, 353. 61	
1928			7, 277, 370. 00	6, 387, 170. 77	6, 382, 808. 27		890, 199. 23	4, 362. 50
1927	1, 950, 145. 42	12, 145. 02		1, 226, 773. 94	1, 238, 918. 96		723, 371. 48	
Prior years	1, 630, 789. 66	. 33	8, 725. 54	84, 492. 76	84, 493. 09	1, 537, 571. 36		
Total	4, 381, 465. 78	12, 145. 35	7, 420, 949. 40	8, 015, 919. 50	8, 023, 702. 35	1, 537, 571. 36	2, 248, 924. 32	4, 362. 50
Bureau of Engineering:								
1928			19, 935, 480. 00	17, 408, 144. 03	17, 406, 954. 80		2, 527, 335. 97	1, 189. 23
1927	2, 852, 754. 34	829. 50		2, 012, 506. 75	2, 013, 327. 26		840, 247. 59	8. 99
Prior years	612, 015. 51	53. 55	100, 003. 04	489, 142. 87	489, 196. 42	222, 875. 68		
Total	3, 464, 769. 85	883. 05	20, 035, 483. 04	19, 909, 793. 65	19, 909, 478. 48	222, 875. 68	3, 367, 583. 56	1, 198. 22
Bureau of Construction and Repair:								
No year (continuous)			1, 862, 000. 00	2, 699. 58	2, 699. 58		1, 859, 300. 42	
1928			24, 289, 830. 00	19, 548, 276. 11	19, 541, 293. 10		4, 741, 553. 89	6, 983. 01
1927	289, 610. 00	809. 76		253, 797. 42	259, 600. 77		30, 812. 58	6. 41
Prior years	86, 599. 28		154. 70	57, 424. 25	57, 424. 25	29, 329. 73		
Total	376, 209. 28	809. 76	26, 151, 984. 70	19, 867, 197. 36	19, 861, 017. 70	29, 329. 73	6, 631, 666. 89	6, 989. 42
Bureau of Ordnance:								
No year (continuous)	332, 931. 60		450, 000. 00	430, 006. 18	430, 006. 18	50, 140. 32	302, 785. 10	
1928			12, 784, 000. 00	9, 580, 037. 43	9, 578, 990. 62		3, 203, 962. 57	1, 046. 81
1927	2, 966, 681. 33	2, 277. 63		2, 078, 243. 18	2, 080, 158. 31		888, 438. 15	362. 50
Prior years	619, 819. 80	10. 03	374, 362. 93	72, 807. 25	72, 817. 28	172, 649. 62		
Total	3, 919, 432. 73	2, 287. 66	12, 859, 637. 07	12, 161, 094. 04	12, 161, 972. 39	222, 789. 94	4, 395, 185. 82	1, 409. 31
Bureau of Supplies and Accounts:								
No year (continuous)	27, 687, 453. 60	9, 405. 33	4, 351, 178. 56	4, 357, 543. 99	4, 353, 098. 46		27, 693, 819. 03	4, 959. 80
1928			170, 664, 727. 00	161, 244, 155. 73	161, 243, 851. 94		9, 420, 571. 27	303. 79
1927	7, 659, 083. 81	1, 882. 35		4, 666, 998. 08	4, 668, 880. 43		2, 992, 085. 73	
Prior years	2, 523, 470. 67		47, 045. 09	24, 457. 30	24, 457. 30	2, 261, 380. 09	284, 678. 37	
Total	37, 870, 008. 08	11, 287. 68	166, 360, 593. 53	161, 578, 067. 12	161, 584, 091. 21	2, 261, 380. 09	40, 391, 154. 40	5, 263. 59
Bureau of Medicine and Surgery:								
No year (continuous)	2, 987, 501. 74		1, 213, 901. 70	2, 403, 927. 39	2, 403, 927. 39		1, 797, 476. 05	
1928			2, 158, 960. 00	1, 982, 414. 27	1, 982, 296. 62		176, 545. 73	117. 65
1927	92, 808. 42	318. 04		3, 309. 37	2, 991. 33		96, 117. 79	
Prior years	130, 947. 44		161. 39	1, 502. 88	1, 502. 88	129, 283. 17		
Total	3, 211, 257. 60	318. 04	3, 372, 700. 31	4, 384, 535. 17	4, 384, 735. 56	129, 283. 17	2, 070, 139. 57	117. 65
Bureau of Yards and Docks:								
No year (continuous)	4, 821, 446. 85		7, 165, 370. 90	4, 414, 693. 91	4, 414, 656. 36	171, 360. 54	7, 400, 763. 30	37. 55
1928			8, 741, 998. 00	6, 998, 455. 81	6, 997, 969. 92		1, 743, 542. 19	485. 89
1927	952, 006. 41	626. 86	164, 716. 71	686, 650. 92	687, 269. 41		100, 638. 78	8. 37
Prior years	60, 171. 63		2, 154. 99	3, 287. 11	3, 287. 11	59, 039. 51		
Total	5, 833, 624. 89	626. 86	15, 744, 807. 18	12, 103, 087. 75	12, 103, 182. 80	230, 400. 05	9, 244, 944. 27	531. 81
Bureau of Aeronautics:								
No year (continuous)	43, 778. 60		20, 132, 500. 00	10, 832, 135. 93	10, 822, 022. 43		43, 778. 60	
1928				8, 690, 792. 87	8, 705, 357. 94		9, 300, 364. 07	10, 113. 50
1927	9, 848, 645. 63	14, 608. 41		2, 668, 867. 66	2, 669, 158. 11	132, 326. 63	1, 157, 852. 76	43. 34
Prior years	2, 611, 331. 80	290. 45	189, 862. 49					
Total	12, 503, 756. 03	14, 898. 86	20, 322, 362. 49	22, 191, 796. 46	22, 196, 538. 48	132, 326. 63	10, 501, 995. 43	10, 156. 84

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
NAVY DEPARTMENT—Continued								
Naval Academy:								
No year (continuous) 1928	\$3, 416. 81			\$1, 745. 10	\$1, 745. 10	\$1, 671. 71		
1927	72, 410. 03		\$1, 889, 000. 00	1, 790, 031. 59	1, 790, 031. 59		\$98, 968. 41	
Prior years	36, 940. 11		3. 00	56, 077. 12	56, 077. 12		16, 332. 91	
				1, 474. 05	1, 474. 05	35, 469. 06		
Total	112, 766. 95		1, 889, 003. 00	1, 849, 327. 86	1, 849, 327. 86	37, 140. 77	115, 301. 32	
Marine Corps:								
No year (continuous) 1928	1, 742, 693. 95	\$955. 00	<i>863, 321. 31</i>	325, 612. 29	326, 067. 29		553, 760. 35	\$500. 00
1927	2, 520, 821. 92		27, 136, 656. 00	23, 803, 353. 65	23, 803, 353. 65		3, 333, 302. 35	
Prior years	1, 710, 314. 39		1, 943, 631. 00	4, 008, 015. 67	4, 008, 015. 67		456, 437. 25	
			<i>718, 118. 35</i>	93, 632. 93	93, 632. 93	898, 563. 11		
Total	5, 973, 830. 26	955. 00	27, 498, 847. 34	28, 230, 614. 54	28, 231, 069. 54	898, 563. 11	4, 343, 499. 95	500. 00
Increase of the Navy:								
No year (continuous)	25, 214, 418. 36		41, 375, 000. 00	38, 564, 001. 87	38, 564, 001. 87		28, 025, 416. 49	
Navy, miscellaneous:								
No year (continuous) 1928	16, 237, 467. 16		1, 906, 069. 62	1, 813, 539. 34	1, 813, 539. 34	34, 719. 98	16, 295, 277. 46	
1927			4, 471. 65	4, 471. 65	4, 471. 65			
Prior years	1, 363. 92			698. 76	698. 76	665. 16		
Special deposit accounts		189, 745. 95			<i>29, 280. 70</i>			219, 026. 65
Total	16, 238, 831. 08	189, 745. 95	1, 910, 541. 27	1, 818, 709. 75	1, 789, 429. 05	35, 385. 14	16, 295, 277. 46	219, 026. 65
General account of advances:								
No year (continuous)	² 25, 883, 745. 73	28, 553, 065. 76	⁷ 462, 143. 23	4, 213, 060. 42	<i>1, 628, 430. 36</i>		⁵ 29, 634, 662. 92	34, 394, 556. 54
Total, Navy Department—								
No year (continuous) 1928	53, 995, 391. 49	² 28, 563, 426. 09	49, 372, 354. 69	48, 132, 418. 49	42, 295, 790. 69	257, 892. 55	54, 977, 435. 14	34, 400, 053. 89
1927			298, 320, 036. 29	262, 526, 495. 17	262, 469, 336. 13		35, 793, 541. 12	57, 159. 04
Prior years	29, 502, 622. 14	54, 417. 49	1, 810, 074. 07	23, 882, 347. 17	23, 936, 271. 12		7, 430, 349. 04	493. 54
Special deposit accounts	10, 236, 180. 44	1, 103. 90	<i>789, 454. 48</i>	3, 528, 968. 68	3, 530, 072. 58	5, 633, 078. 91	284, 678. 37	
		189, 745. 95			<i>29, 280. 70</i>			219, 026. 65
Total	93, 734, 194. 07	28, 808, 693. 43	348, 713, 010. 57	338, 070, 229. 51	332, 202, 189. 82	5, 890, 971. 46	98, 486, 003. 67	34, 676, 733. 12

POST OFFICE DEPARTMENT

(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.)

(Payable from the Treasury)

(Details on p. 211)

Deficiencies in the postal revenues:

1928		32,000,000.00	32,000,000.00	32,000,000.00		
Prior years		80,202.46	80,202.46	80,202.46		

Total		32,080,202.46	32,080,202.46	32,080,202.46		
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Miscellaneous expenses, Postal Service:

No year (continuous)	51,303.26	66,531.82	52,889.82	52,889.82	64,945.26	
1928		9,364.30	9,364.30	8,468.25		896.05
1927	164.83		.66	164.17	.66	

Prior years	1,400.74	1,400.74				
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Total	52,704.00	74,495.38	62,253.46	61,522.24	64,945.92	896.05
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Total, Post Office Department, exclusive of Postal Service payable from postal revenues—

No year (continuous)	51,303.26	66,531.82	52,889.82	52,889.82	64,945.26	
1928		32,009,364.30	32,009,364.30	32,008,468.25		896.05
1927	164.83		.66	164.17	.66	

Prior years	1,400.74	78,801.72	80,202.46	80,202.46		
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Total	52,704.00	32,154,697.84	32,142,455.92	32,141,724.70	64,945.92	896.05
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DEPARTMENT OF STATE

(Details on pp. 212 to 229)

Salaries and expenses:

No year (continuous)		77.00			77.00	
1928		1,406,205.00	1,308,241.08	1,297,059.74	97,963.92	11,181.34
1927	87,076.73	⁵ 1,007.23	^{214.72} 59,530.10	58,500.63	27,331.91	22.24

Prior years	46,658.26		11,811.78	11,811.78	34,846.48	
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Total	133,734.99	⁵1,007.23	1,406,067.28	1,379,582.96	1,367,372.15	34,846.48
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Foreign intercourse:

No year (continuous)	1,270,267.79	3,872.06	1,443,398.40	1,094,489.55	1,089,438.77	1,619,176.64	8,922.84
1928			10,971,725.42	7,031,591.08	6,919,401.29	3,940,134.34	112,189.79
1927	3,416,519.80	71,522.96	^{577,613.18} 577,613.18	2,195,644.56	2,266,577.66	643,262.06	589.86

Prior years	1,099,937.64	⁵ 390.01	269,563.42	20,584.04	19,948.85	744,547.23	245.18
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Special deposits accounts		743,074.29			^{31,019.69} 31,019.69	604,369.79	774,093.98
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Total	5,786,725.23	818,079.30	12,107,074.06	10,342,309.23	10,264,346.88	744,547.23	6,806,942.83
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Total, Department of State—

No year (continuous)	1,270,267.79	3,872.06	1,443,475.40	1,094,489.55	1,089,438.77	1,619,253.64	8,922.84
1928			12,377,930.42	8,339,832.16	8,216,461.03	4,038,098.26	123,371.13
1927	3,503,596.53	70,515.73	^{577,827.90} 577,827.90	2,255,174.66	2,325,078.29	670,593.97	612.10

Prior years	1,146,595.90	⁵ 390.01	269,563.42	32,395.82	31,760.63	779,393.71	245.18
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Special deposit accounts		743,074.29			^{31,019.69} 31,019.69	604,369.79	774,093.98
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Total	5,920,460.22	817,072.07	13,513,141.34	11,721,892.19	11,631,719.03	779,393.71	6,932,315.66
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⁵ Debit balance.

⁷ Repay warrants credited direct to appropriations.

⁸ Should have been stated as "No year" balances in 1927.

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued

[Debt transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 18 Stat 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
TREASURY DEPARTMENT								
(Details on pp. 230 to 267)								
Office of the Secretary:								
No year (continuous)-----	\$83. 02						\$83. 02	
1928-----			\$157, 640. 00	\$157, 535. 87	\$157, 477. 67		104. 13	\$58. 20
1927-----	4, 745. 00	\$792. 85		<i>792. 85</i>			5, 537. 85	
Prior years-----	2, 887. 94			136. 50	136. 50	\$2, 751. 44		
Total-----	7, 715. 96	792. 85	157, 640. 00	156, 879. 52	157, 614. 17	2, 751. 44	5, 725. 00	58. 20
Office of Chief Clerk and Superintendent:								
1928-----			620, 523. 00	617, 919. 20	579, 029. 39		2, 603. 80	38, 889. 81
1927-----	10, 637. 00	14, 823. 91		<i>2, 855. 59</i>	11, 967. 67		13, 492. 59	. 65
Prior years-----	12, 618. 60		13. 37	<i>182. 97</i>	<i>182. 97</i>	12, 814. 94		
Total-----	23, 255. 60	14, 823. 91	620, 536. 37	614, 880. 64	590, 814. 09	12, 814. 94	16, 096. 39	38, 890. 46
Division of Supply:								
1928-----			1, 460, 400. 00	1, 352, 908. 51	1, 076, 774. 47		107, 491. 49	276, 134. 04
1927-----	354, 778. 43	118, 399. 59		263, 774. 57	315, 053. 12		91, 003. 86	67, 121. 04
Prior years-----	136, 690. 14	56, 215. 20	3. 94	<i>41, 391. 15</i>	14, 824. 05	95, 585. 23	82, 500. 00	
Total-----	491, 468. 57	174, 614. 79	1, 460, 403. 94	1, 575, 291. 93	1, 406, 651. 64	95, 585. 23	280, 995. 35	343, 255. 08
General Supply Committee:								
1928-----			115, 000. 00	114, 813. 73	114, 265. 21		186. 27	548. 52
1927-----	3, 515. 08	499. 61		<i>1, 987. 00</i>	<i>1, 487. 39</i>		5, 502. 08	
Prior years-----	3, 053. 01			<i>9. 46</i>	<i>9. 46</i>	3, 062. 47		
Total-----	6, 568. 09	499. 61	115, 000. 00	112, 817. 27	112, 768. 36	3, 062. 47	5, 688. 35	548. 52
Office of Commissioner of Accounts and Deposits:								
1928-----			79, 660. 00	79, 660. 00	79, 561. 84			98. 16
1927-----	6, 060. 00	2, 368. 50		<i>1, 856. 97</i>	474. 79		7, 916. 97	36. 74
Total-----	6, 060. 00	2, 368. 50	79, 660. 00	77, 803. 03	80, 036. 63		7, 916. 97	134. 90
Division of Bookkeeping and Warrants:								
No year (continuous)-----	1, 382, 115. 62		261, 011. 48	261, 011. 48	261, 011. 48		1, 382, 115. 62	
1928-----			395, 725. 00	368, 287. 46	361, 942. 66		27, 437. 54	6, 344. 80
1927-----	19, 307. 77	13, 532. 08		5, 579. 92	19, 112. 00		13, 727. 85	
Prior years-----	10, 274. 39					10, 274. 39		
Total-----	1, 411, 697. 78	13, 532. 08	656, 736. 48	634, 878. 86	642, 066. 14	10, 274. 39	1, 423, 281. 01	6, 344. 80
Division of Deposits:								
Prior years-----	2, 091. 53					2, 091. 53		

Public Debt Service:								
No year (continuous).....	635, 922. 06	535, 518. 06	1, 165, 468. 48	1, 200, 624. 13	1, 411, 812. 99	12, 251. 06	588, 515. 35	324, 329. 20
1928.....			4, 355, 715. 00	4, 266, 206. 00	3, 889, 964. 18		89, 509. 00	376, 241. 82
1927.....	45, 878. 75	43, 871. 67		1, 804. 77	45, 676. 44		44, 073. 98	
Prior years.....	299, 575. 91		. 28	14. 05	14. 05	299, 562. 14		
Total.....	981, 376. 72	579, 389. 73	5, 521, 183. 76	5, 468, 648. 95	5, 347, 467. 66	311, 813. 20	722, 098. 33	700, 571. 02
World War Foreign Debt Commission:								
1927.....		3, 886. 52		362. 95	3, 523. 57		362. 95	
Prior years.....	1, 085. 33					1, 085. 33		
Total.....	1, 085. 33	3, 886. 52		362. 95	3, 523. 57	1, 085. 33	362. 95	
Division of Appointments:								
1928.....			61, 200. 00	59, 498. 19	59, 498. 19		1, 701. 81	
1927.....	975. 00	120. 18		120. 18			1, 095. 18	
Prior years.....	563. 49					563. 49		
Total.....	1, 538. 49	120. 18	61, 200. 00	59, 378. 01	59, 498. 19	563. 49	2, 796. 99	
Division of Printing:								
1927.....	400. 00	82. 32		82. 32			482. 32	
Prior years.....	92. 10					92. 10		
Total.....	492. 10	82. 32		82. 32		92. 10	482. 32	
Division of Mail and Files:								
Prior years.....	453. 34					453. 34		
Office of Disbursing Clerk:								
1928.....			52, 880. 00	51, 500. 00	50, 622. 50		1, 380. 00	877. 50
1927.....	1, 800. 00	292. 25		292. 25			2, 092. 25	
Prior years.....	3, 400. 11					3, 400. 11		
Total.....	5, 200. 11	292. 25	52, 880. 00	51, 207. 75	50, 622. 50	3, 400. 11	3, 472. 25	877. 50
Bureau of Customs:								
No year (continuous).....	6, 748. 79	1, 963, 194. 45	21, 896, 856. 69	21, 894, 572. 10	21, 749, 893. 49		9, 033. 38	1, 907, 873. 06
1928.....			18, 079, 690. 95	17, 759, 020. 72	17, 682, 223. 85		320, 670. 23	76, 796. 87
1927.....	381, 962. 77	223, 293. 51		96, 609. 36	294, 708. 53		285, 353. 41	25, 194. 34
Prior years.....	197, 254. 55	8, 079. 51	2, 863. 97	29, 669. 33	37, 748. 84	170, 449. 19		
Total.....	585, 966. 11	2, 194, 567. 47	39, 979, 411. 61	39, 779, 871. 51	39, 964, 574. 71	170, 449. 19	615, 057. 02	2, 009, 864. 27
Bureau of the Budget:								
1928.....			183, 000. 00	175, 502. 37	159, 888. 24		7, 497. 63	15, 614. 13
1927.....	14, 730. 06	9, 450. 18		8, 136. 49	1, 313. 69		22, 866. 55	
Prior years.....	24, 493. 23			57. 78	57. 78	24, 435. 45		
Total.....	39, 223. 29	9, 450. 18	183, 000. 00	167, 423. 66	161, 259. 71	24, 435. 45	30, 364. 18	15, 614. 13
Federal Farm Loan Bureau:								
1928.....			765, 000. 00	733, 330. 24	696, 483. 87		31, 669. 76	36, 846. 37
1927.....	56, 053. 83	22, 900. 27	41, 968. 43	14, 083. 10	36, 983. 37		2. 30	
Prior years.....	143. 39			2. 45	2. 45	140. 94		
Total.....	56, 197. 22	22, 900. 27	723, 031. 57	747, 415. 79	733, 469. 69	140. 94	31, 672. 06	36, 846. 37
Office of Treasurer of United States:								
1928.....			1, 550, 000. 00	1, 545, 073. 83	1, 509, 889. 17		4, 926. 17	35, 184. 66
1927.....	9, 767. 86	12, 494. 08	5, 000. 00	456. 17	12, 950. 25		14, 311. 69	
Prior years.....	104, 224. 35					104, 224. 35		
Total.....	113, 992. 21	12, 494. 08	1, 555, 000. 00	1, 545, 530. 00	1, 522, 839. 42	104, 224. 35	19, 237. 86	35, 184. 66

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italics*]

Appropriations from the general fund	Funds available in 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
TREASURY DEPARTMENT—Continued								
Office of Comptroller of the Currency:								
No year (continuous).....	\$753, 489. 03	\$227, 832. 05	\$2, 602, 506. 39	\$2, 401, 477. 10	\$2, 354, 839. 80		\$954, 518. 32	\$274, 469. 35
1928.....			285, 460. 00	285, 400. 00	283, 883. 49		60. 00	1, 516. 51
1927.....	7, 100. 00	1, 173. 02		1, 153. 40	19. 62		8, 253. 40	
Prior years.....	14, 118. 97					\$14, 118. 97		
Total.....	774, 708. 00	229, 005. 07	2, 887, 966. 39	2, 685, 723. 70	2, 638, 742. 91		962, 831. 72	275, 985. 86
Bureau of Internal Revenue:								
No year (continuous).....	546, 802. 66	159, 263. 88	1, 733, 003. 82	1, 873, 033. 51	1, 419, 480. 96	13, 915. 62	392, 857. 35	612, 816. 43
1928.....	94, 389, 275. 97	12, 131, 691. 96	76, 601, 860. 00	170, 116, 481. 60	175, 282, 881. 92		874, 654. 37	6, 965, 291. 64
1927.....	1, 842, 077. 07	2, 357, 094. 09		191, 631. 68	2, 097, 110. 64		2, 033, 708. 75	68, 351. 77
Prior years.....	3, 669, 747. 73	285, 231. 36	6, 700. 00	8, 349. 32	58, 855. 30	2, 438, 621. 68	1, 246, 175. 37	218, 026. 74
Total.....	100, 447, 903. 43	14, 933, 281. 29	78, 341, 563. 82	171, 789, 534. 11	178, 858, 328. 82	2, 452, 537. 30	4, 547, 395. 84	7, 864, 486. 58
Bureau of Prohibition:								
No year.....			361, 391. 36	361, 391. 36	361, 391. 36			
1928.....			13, 320, 405. 00	12, 860, 308. 96	12, 387, 229. 31		460, 096. 04	473, 079. 65
1927.....	654, 167. 35	1, 268, 296. 22		134, 524. 07	1, 102, 019. 12		788, 691. 42	31, 753. 03
Prior years.....	46, 343. 78	13, 858. 27	17, 034. 46	15, 881. 48	29, 739. 75	36, 039. 79	11, 456. 97	
Total.....	700, 511. 13	1, 282, 154. 49	13, 698, 830. 82	13, 103, 057. 73	13, 880, 379. 54	36, 039. 79	1, 260, 244. 43	504, 832. 68
Coast Guard:								
No year (continuous).....	78, 552. 49	1, 228. 99		16, 856. 57	13, 290. 78		61, 695. 92	4, 794. 78
1928.....			29, 706, 600. 00	27, 171, 364. 11	24, 356, 189. 99		2, 535, 235. 89	2, 815, 174. 12
1927.....	3, 030, 732. 51	2, 275, 777. 21		746, 213. 98	2, 897, 165. 58		2, 284, 518. 53	124, 825. 61
Prior years.....	960, 765. 46	112, 602. 56	11, 430. 90	36, 939. 01	67, 119. 27	881, 328. 39	127, 806. 98	8, 544. 28
Total.....	4, 070, 050. 46	2, 389, 608. 76	29, 718, 030. 90	27, 897, 495. 65	27, 333, 765. 62	881, 328. 39	5, 009, 257. 32	2, 953, 338. 79
Bureau of Engraving and Printing:								
1928.....			7, 172, 590. 00	6, 759, 438. 61	6, 465, 813. 31		413, 151. 39	293, 625. 30
1927.....	710, 724. 61	299, 112. 42		46, 767. 55	252, 304. 63		757, 482. 16	50. 24
Prior years.....	725, 462. 29		195. 15	25, 321. 25	25, 321. 25	700, 336. 19		
Total.....	1, 436, 186. 90	299, 112. 42	7, 172, 785. 15	6, 738, 002. 31	6, 743, 439. 19	700, 336. 19	1, 170, 633. 55	293, 675. 54
Secret Service Division:								
1928.....			522, 640. 00	488, 573. 62	482, 412. 55		34, 066. 38	6, 161. 07
1927.....	31, 517. 55	14, 555. 69		867. 51	13, 687. 13		32, 385. 06	1. 05
Prior years.....	17, 113. 88			14. 00	14. 00	17, 099. 88		
Total.....	48, 631. 43	14, 555. 69	522, 640. 00	487, 720. 11	496, 113. 68	17, 099. 88	66, 451. 44	6, 162. 12
Public Health Service:								
No year (continuous).....	191, 666. 21	1, 900. 89		1, 368. 16	3, 269. 05		190, 298. 05	
1928.....			9, 661, 304. 96	9, 179, 096. 17	8, 968, 935. 36		482, 208. 79	210, 160. 81
1927.....	697, 029. 01	194, 283. 47	6, 525. 96	365, 222. 66	541, 974. 51		325, 280. 39	17, 531. 62
Prior years.....	111, 292. 50	6, 557. 90	13, 561. 28	1, 940. 78	4, 617. 12	99, 672. 00		
Total.....	999, 987. 72	202, 742. 26	9, 641, 217. 72	9, 543, 746. 21	9, 518, 796. 04	99, 672. 00	997, 787. 23	227, 692. 43

Mints and assay offices:									
1928			1,681,950.00	1,593,212.33	1,525,564.96		88,737.67	67,647.37	
1927	122,078.51	74,351.78		12,744.86	61,606.92		134,823.37		
Prior years	104,131.97	160.21		2,169.81	2,330.02	101,962.16			
Total	226,210.48	74,511.99	1,681,950.00	1,582,637.28	1,589,501.90	101,962.16	223,561.04	67,647.37	
OFFICE OF SUPERVISING ARCHITECT									
Operating expenses, public buildings:									
No year (continuous)	719.80	9,035.68		719.80	9,755.48				
1928			11,342,619.28	10,669,890.47	10,289,046.09		672,728.81	380,844.38	
1927	639,170.49	233,811.55		343,748.23	483,265.65		295,422.26	94,294.13	
Prior years	260,312.34	18,954.61	1,168.23	13,463.02	5,491.59	274,943.59			
Total	900,202.63	261,801.84	11,343,787.51	11,000,895.48	10,787,558.81	274,943.59	968,151.07	475,138.51	
Repairs, equipment, etc., public buildings:									
No year (continuous)	1,673.00						1,673.00		
1928			3,665,000.00	3,100,530.64	2,892,629.53		564,469.36	207,901.11	
1927	822,750.20	182,543.21	387.53	210,690.82	361,453.04		612,446.91	31,780.99	
Prior years	57,290.18	11,060.76	1,357.17	8,086.37	2,974.39	66,733.72			
Total	881,713.38	193,603.97	3,666,744.70	3,303,135.09	3,257,056.96	66,733.72	1,178,589.27	239,682.10	
Post offices, customhouses, courthouses, etc.:									
No year (continuous)	16,781,014.11		53,699,583.56	6,025,849.68	5,955,846.97	406,257.65	64,048,490.34	70,002.71	
1928			356,500.00	75,113.87	75,113.87	25,000.00	256,386.13		
1927	17,740.62						17,740.62		
Prior years	70,590.57					70,053.27	537.30		
Total	16,869,345.30		54,056,083.56	6,100,963.55	6,030,960.84	501,310.92	64,323,154.39	70,002.71	
Inspection stations:									
No year			248,500.00				248,500.00		
Quarantine stations:									
No year (continuous)	163,815.88	14,022.70	150,000.00	80,280.40	92,510.59	47,035.05	186,500.43	1,792.51	
1928			79,000.00	5,335.00	5,335.00		73,665.00		
1927	19,627.95			5,393.14	5,393.14		14,234.81		
Prior years	72.92					72.92			
Total	183,516.75	14,022.70	229,000.00	91,008.54	103,238.73	47,107.97	274,400.24	1,792.51	
Marine hospitals:									
No year (continuous)	1,110,510.65		¹⁰ 2,049,500.00	530,292.74	530,292.74	69,100.30	2,560,617.61		
1928			69,000.00	11,094.85	11,094.85		57,905.15		
1927	22,622.10	6,384.26		18,956.11	25,340.37	3,001.54	664.45		
Prior years	11,389.44	103.13		103.13		11,492.57			
Total	1,144,522.19	6,487.39	2,118,500.00	560,240.57	566,727.96	83,594.41	2,619,187.21		
Veterans' hospitals:									
No year (continuous)	19,331.26	11,487.14			236.22	7,738.86	11,592.40	11,250.92	
Total, office of Supervising Architect, including public buildings, hospitals, etc.—									
No year (continuous)	18,077,064.70	34,545.52	56,147,583.56	6,637,142.62	6,588,642.00	530,131.86	67,057,373.78	83,046.14	
1928			15,512,119.28	13,861,964.83	13,273,219.34	25,000.00	1,625,154.45	588,745.49	
1927	1,521,911.36	422,739.02	387.53	578,788.30	875,452.20	3,001.54	940,509.05	126,075.12	
Prior years	399,655.45	30,118.50	2,525.40	21,652.52	8,465.98	423,296.07	537.30		
Total	19,998,631.51	487,403.04	71,662,615.77	21,056,243.23	20,745,779.52	981,429.47	69,623,574.58	797,866.75	

⁹ Under the act of Feb. 28, 1927 (44 Stat. 1254), these funds were made available prior to June 30, 1927.

¹⁰ Includes \$812,500 repay warrants credited direct to appropriation.

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928			Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
TREASURY DEPARTMENT—Continued								
Treasury, miscellaneous:								
No year (continuous) 1928	\$6,339,519.57		\$920,271.32	\$108,103.47	\$108,103.47		\$7,367,894.36	
Prior years			66,500.00	65,000.00	65,000.00		1,500.00	
Special deposit accounts		\$11,691,131.67	53.04	178.36	178.36	\$231.40		
Total	6,339,519.57	11,691,131.67	986,824.36	43,281.83	2,062,110.54	231.40	7,369,394.36	9,585,739.30
Special accounts: ¹¹								
No year (continuous)	38,591,629.05		57,497,010.15	51,417,010.15	51,267,010.15		44,671,629.05	150,000.00
Total, Treasury Department—								
No year (continuous) 1928	66,603,593.20	2,923,483.84	142,585,103.25	85,956,383.71	85,522,538.59	556,298.54	122,676,014.20	3,357,328.96
1927	94,389,275.97	12,131,691.96	182,407,863.19	269,662,096.35	269,508,751.47	25,000.00	7,110,042.81	12,285,036.84
Prior years	9,527,949.52	7,374,190.44	43,106.89	1,668,367.16	8,581,616.39	3,001.54	7,813,473.96	460,941.21
Special deposit accounts	6,847,533.44	512,823.51	27,259.23	37,376.92	248,875.57	5,443,692.97	1,468,476.62	226,571.02
Total	177,368,352.13	34,633,321.42	324,977,118.81	357,249,470.30	365,967,174.39	6,027,993.05	139,068,007.59	25,915,617.33
WAR DEPARTMENT								
MILITARY ACTIVITIES								
<i>(Details on pp. 268 to 297)</i>								
Office of Secretary of War:								
1928			989,439.00	639,990.01	611,339.43		349,448.99	28,650.58
1927	311,644.20	61,362.99		227,413.17	253,898.53		84,231.03	34,877.63
Prior years	208,635.60	45,466.70	49,957.25	76,702.76	121,638.49	81,975.59		530.97
Total	520,279.80	106,829.69	939,481.75	944,105.94	986,876.45	81,975.59	433,680.02	64,059.18
General Staff Corps:								
1928			277,038.00	260,875.29	260,875.29		16,162.71	
1927	14,801.69			7,399.66	7,399.66		7,402.03	
Prior years	2,592.57		270.54	141.62	141.52	3,004.63		
Total	17,394.26		277,308.54	268,133.43	268,133.43	3,004.63	23,564.74	
Adjutant General's Department:								
1928			1,550,889.00	1,534,204.85	1,533,974.81		16,684.15	230.04
1927	49,191.86	3,504.10		17,783.14	21,287.24		31,408.72	
Prior years	86,272.16		78,639.01	1,413.42	1,413.42	5,830.34	389.39	
Total	135,464.02	3,504.10	1,472,249.99	1,553,401.41	1,556,675.47	5,830.34	48,482.26	230.04
Office of the Inspector General:								
1928			25,180.00	25,043.34	24,671.64		136.66	371.70
1927	88.67	117.23		117.23			205.90	
Prior years	236.57					236.57		
Total	325.24	117.23	25,180.00	24,926.11	24,671.64	236.57	342.56	371.70

Office of the Judge Advocate General:								
1928			260,000.00	83,239.20	82,858.30		176,760.80	380.90
1927	6,307.79	420.20		396.72	23.48		6,704.51	
Prior years	18,599.10					18,599.10		
Total	24,906.89	420.20	260,000.00	82,842.48	82,881.78	18,599.10	183,465.31	380.90
Army account of advances:								
No year (continuous)	\$10,237,173.26	7,893,631.03	7,655,430.10	595,231.33	1,721,346.48		\$ 10,176,974.49	10,210,208.84
Special deposit accounts		2,627,679.83			590,504.56			2,037,175.27
Finance Department:								
No year (continuous)	20,822,660.88	18,979.12	1,621,353.65	1,264,118.87	1,273,619.96		21,179,895.66	9,478.03
1928			128,836,165.00	123,975,099.54	123,974,227.50		4,861,065.46	872.04
1927	2,738,258.97	894.77	2,697,859.00	5,095,516.88	5,096,411.65		340,601.09	
Prior years	842,139.48		1,957,892.76	2,485,495.02	2,485,495.02	211,725.25	102,811.97	
Total	24,403,059.33	19,873.89	135,113,270.41	132,820,230.31	132,829,754.13	211,725.25	26,484,374.18	10,350.07
Quartermaster Corps:								
No year (continuous)	9,156,375.92		9,899,594.59	3,782,542.08	3,782,542.08	98,792.76	15,174,635.67	
1928			75,640,195.00	56,809,192.41	56,806,920.26		18,831,002.59	2,272.15
1927	18,651,836.71	929.90	571,050.00	14,492,657.23	14,493,361.19		3,588,129.48	225.94
Prior years	7,515,552.65		2,513,790.03	2,657,692.29	2,657,692.29	1,153,032.98	1,191,037.35	
Total	35,323,765.28	929.90	82,454,949.56	77,742,084.01	77,740,515.82	1,251,825.74	38,784,805.09	2,498.09
Signal Corps:								
No year (continuous)	104,401.14					1,552.38	102,848.76	
1928			2,436,388.00	1,303,665.84	1,303,357.27		1,132,722.16	308.57
1927	940,914.70	510.41		647,663.18	648,173.59		293,251.52	
Prior years	523,698.62	887.58	27,056.36	364,949.60	365,835.18	155,693.03	30,114.35	
Total	1,569,014.46	1,397.99	2,463,444.36	2,316,276.62	2,317,366.04	157,245.41	1,558,936.79	308.57
Air Corps:								
No year (continuous)				9.04	9.04		9.04	
1928			19,987,094.00	11,610,411.85	11,609,474.45		8,376,682.15	937.40
1927	8,116,186.38	3,643.51		6,865,732.63	6,868,850.30		1,250,453.75	525.84
Prior years	1,330,256.84	205.64	112,321.57	1,161,509.03	1,161,714.67	217,514.38	63,555.00	
Total	9,446,443.22	3,849.15	20,099,415.57	19,637,644.47	19,640,030.38	217,514.38	9,690,699.94	1,563.24
Medical Department:								
1928			1,415,717.00	1,069,695.02	1,068,742.51		346,021.98	952.51
1927	391,419.96	851.89		344,288.96	345,140.85		47,131.00	
Prior years	75,805.36		855.40	19,614.77	19,614.77	80,796.94	15,478.59	
Total	467,225.32	851.89	1,416,572.40	1,394,369.21	1,394,268.59	80,796.94	408,631.57	952.51
Bureau of Insular Affairs:								
1928			90,313.81	88,528.68	88,129.79		1,785.13	308.89
1927	3,071.48	286.36		121.90	164.46		3,193.38	
Prior years	3,354.51					3,354.51		
Total	6,425.99	286.36	90,313.81	88,406.78	88,294.25	3,354.51	4,978.51	308.89
Corps of Engineers:								
1928			1,005,401.00	745,747.72	745,085.29		259,653.28	662.43
1927	259,382.25	619.67		204,116.82	204,736.49		55,265.43	
Prior years	54,148.48		5,014.73	15,904.17	15,904.17	35,820.22	7,438.82	
Total	313,530.73	619.67	1,010,415.73	965,768.71	965,725.95	35,820.22	322,357.53	662.43

⁴Debit balance.

⁷Repay warrants credited direct to this account.

¹¹Heretofore not included under Treasury Department totals.

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928		Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928		
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
WAR DEPARTMENT—Continued								
MILITARY ACTIVITIES—continued								
Fortifications, etc., Panama Canal:								
No year (continuous).....	\$256, 925. 93			\$170. 49	\$170. 49	\$52, 140. 01	\$204, 615. 43	
1928.....			\$1, 257, 391. 00	884, 902. 95	884, 902. 95		372, 488. 05	
1927.....	272, 366. 47			194, 827. 46	194, 827. 46		77, 539. 01	
Prior years.....	106, 896. 87		10. 82	85, 731. 63	85, 731. 63	21, 176. 06		
Total.....	636, 189. 27		1, 257, 401. 82	1, 165, 632. 53	1, 165, 632. 53	73, 316. 07	654, 612. 49	
Ordnance Department:								
No year (continuous).....	1, 835, 873. 97	\$6, 422. 82	2, 376, 892. 16	<i>706, 852. 56</i>	<i>706, 723. 56</i>	2, 147, 122. 57	2, 772, 496. 12	\$6, 293. 82
1928.....			11, 395, 242. 00	3, 538, 364. 89	3, 536, 534. 46		7, 856, 877. 11	1, 830. 43
1927.....	5, 886, 158. 07	2, 440. 13		2, 662, 106. 29	2, 664, 224. 46		3, 224, 051. 78	321. 96
Prior years.....	2, 359, 133. 61	331. 80	74, 413. 30	1, 847, 676. 85	1, 847, 983. 81	80, 122. 79	505, 747. 27	24. 84
Total.....	10, 081, 165. 65	9, 194. 75	13, 846, 547. 46	7, 341, 295. 47	7, 342, 019. 17	2, 227, 245. 36	14, 359, 172. 28	8, 471. 05
Chemical Warfare Service:								
No year (continuous).....	56, 278. 99			<i>11. 57</i>	<i>11. 57</i>		56, 290. 56	
1928.....			1, 326, 052. 00	1, 035, 626. 77	1, 035, 623. 89		290, 425. 23	2. 88
1927.....	262, 973. 82	213. 10		218, 349. 69	218, 562. 79		44, 624. 13	
Prior years.....	27, 322. 88		1, 247. 12	18, 029. 53	18, 029. 53	10, 540. 47		
Total.....	346, 575. 69	213. 10	1, 327, 299. 12	1, 271, 994. 42	1, 272, 204. 64	10, 540. 47	391, 339. 92	2. 88
Chief of Infantry:								
1928.....			58, 876. 00	54, 267. 07	54, 267. 07		4, 608. 93	
1927.....	5, 479. 38			4, 106. 97	4, 106. 97		1, 372. 41	
Prior years.....	1, 414. 97			<i>64. 53</i>	<i>64. 53</i>	1, 479. 50		
Total.....	6, 894. 35		58, 876. 00	58, 309. 51	58, 309. 51	1, 479. 50	5, 981. 34	
Chief of Cavalry:								
1928.....			17, 172. 00	15, 281. 06	15, 281. 06		1, 890. 97	
1927.....	786. 74			757. 20	757. 20		29. 54	
Prior years.....	504. 02		99. 25	99. 25	99. 25	504. 02		
Total.....	1, 290. 76		17, 271. 25	16, 137. 51	16, 137. 51	504. 02	1, 920. 48	
Chief of Field Artillery:								
1928.....			22, 820. 00	20, 222. 62	20, 222. 62		2, 597. 38	
1927.....	3, 030. 90			3, 005. 01	3, 005. 01		25. 89	
Prior years.....	1, 085. 05			977. 96	977. 96	107. 09		
Total.....	4, 115. 95		22, 820. 00	24, 205. 59	24, 205. 59	107. 09	2, 623. 27	
Chief of Coast Artillery:								
1928.....			341, 896. 00	238, 170. 10	238, 169. 74		103, 725. 90	. 36
1927.....	102, 503. 37	2. 62		101, 070. 88	101, 073. 50		1, 432. 49	
Prior years.....	111, 768. 45		3. 96	9, 732. 51	9, 732. 51	2, 039. 90		
Total.....	114, 271. 82	2. 62	341, 899. 96	348, 973. 49	348, 975. 75	2, 039. 90	105, 158. 39	. 36

Military Academy:									
No year (continuous)	267, 986. 43		987, 334. 00	798, 567. 19	798, 567. 19	480. 26	456, 272. 98		
1928			2, 306, 898. 52	2, 148, 222. 46	2, 148, 222. 46		158, 676. 06		
1927	168, 758. 23			139, 936. 05	139, 936. 05		28, 822. 18		
Prior years	290, 043. 09		150, 961. 00	10. 07	10. 07	127, 480. 59	11, 591. 43		
Total	726, 787. 75		3, 143, 271. 52	3, 086, 735. 77	3, 086, 735. 77	127, 960. 85	655, 362. 65		
Militia Bureau:									
No year (continuous)	21, 568. 96		4, 000. 00	19, 440. 71	19, 440. 71	508. 54	5, 619. 71		
1928			30, 916, 575. 00	23, 542, 399. 62	23, 541, 926. 39		7, 374, 175. 38		473. 23
1927	9, 490, 035. 49	340. 78		8, 657, 430. 84	8, 657, 771. 62		832, 604. 65		
Prior years	1, 691, 231. 65		155, 211. 44	292, 954. 66	292, 954. 66	553, 317. 95	689, 747. 60		
Total	11, 202, 836. 10	340. 78	30, 765, 363. 56	32, 512, 225. 83	32, 512, 093. 38	553, 826. 49	8, 902, 147. 34		473. 23
Organized Reserves and military training of citizens:									
1928			9, 614, 695. 00	6, 739, 135. 26	6, 739, 135. 26		2, 875, 559. 74		
1927	4, 091, 447. 68			3, 637, 520. 23	3, 637, 520. 23		453, 927. 45		
Prior years	1, 552, 710. 65		403, 646. 96	17, 174. 85	17, 174. 85	411, 019. 43	720, 869. 41		
Total	5, 644, 158. 33		9, 211, 048. 04	10, 393, 830. 34	10, 393, 830. 34	411, 019. 43	4, 050, 356. 60		
National Board for Promotion of Rifle Practice:									
No year (continuous)	222, 598. 42		110, 690. 00	140, 715. 79	140, 715. 79		192, 572. 63		
1928			249, 150. 00	159, 993. 74	159, 993. 74		89, 156. 26		
1927	7, 263. 04			3, 562. 96	3, 562. 96		3, 700. 08		
Prior years	3, 203. 56		90. 73	245. 73	245. 73	3, 048. 56			
Total	233, 065. 02		359, 930. 73	304, 518. 22	304, 518. 22	3, 048. 56	285, 428. 97		
Total, military activities—									
No year (continuous)	22, 507, 497. 38	7, 919, 032. 97	15, 655, 294. 50	5, 893, 913. 29	3, 586, 965. 57	2, 300, 596. 52	29, 968, 282. 07	10, 225, 980. 69	
1928			290, 020, 587. 33	236, 522, 280. 29	236, 483, 936. 18		53, 498, 307. 04	38, 344. 11	
1927	51, 773, 907. 85	76, 137. 66	2, 126, 809. 00	43, 524, 609. 40	43, 564, 795. 69		10, 376, 107. 45	35, 951. 37	
Prior years	16, 706, 606. 74	46, 891. 72	1, 172, 929. 15	9, 016, 476. 51	9, 062, 812. 42	3, 178, 419. 90	3, 338, 781. 18	555. 81	
Special deposit accounts		2, 627, 679. 83			590, 504. 56			2, 037, 175. 27	
Total	90, 988, 011. 97	10, 669, 742. 18	306, 629, 761. 68	294, 957, 279. 49	293, 289, 014. 42	5, 479, 016. 42	97, 181, 477. 74	12, 338, 007. 25	
NONMILITARY ACTIVITIES									
(Details on pp. 297 to 315)									
Finance Department:									
1928			5, 400. 00	5, 275. 00	5, 275. 00		125. 00		
National cemeteries:									
No year (continuous)	522, 953. 03			396, 064. 86	396, 064. 86		126, 888. 17		
1928			1, 593, 047. 00	778, 877. 56	778, 877. 56		814, 169. 44		
1927	118, 561. 26			94, 042. 70	94, 042. 70		24, 518. 56		
Prior years	15, 223. 90		236. 02	4, 929. 40	4, 929. 40	10, 528. 84	1. 68		
Total	656, 738. 19		1, 593, 283. 02	1, 273, 914. 52	1, 273, 914. 52	10, 528. 84	965, 577. 85		
National military parks:									
No year (continuous)	21, 310. 96		15, 000. 00	1, 729. 31	2, 547. 62	3, 281. 01	34, 759. 26	818. 31	
1928			300, 700. 00	207, 009. 96	190, 425. 26		93, 690. 04	16, 584. 70	
1927	58, 312. 03	18, 494. 24		36, 848. 48	54, 711. 98		21, 463. 55	630. 74	
Prior years	1, 606. 85			1. 16	1. 16	1, 605. 69			
Total	81, 229. 84	18, 494. 24	315, 700. 00	242, 130. 29	242, 590. 78	4, 886. 70	149, 912. 85	18, 033. 75	

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
NONMILITARY ACTIVITIES—Continued								
Signal Corps (nonmilitary):								
No year (continuous)-----	\$39, 408. 00					\$39, 408. 00		
1928-29-----			\$168, 080. 00	\$132, 489. 32	\$132, 489. 32		\$35, 590. 68	
1927-28-----	30, 889. 18			24, 393. 80	24, 393. 80		6, 495. 38	
Prior years-----	6, 626. 87			3, 381. 59	3, 381. 59	1, 779. 06	1, 466. 22	
Total-----	76, 924. 05		168, 080. 00	160, 264. 71	160, 264. 71	41, 187. 06	43, 552. 28	
Medical Department (nonmilitary):								
No year (continuous)-----	1. 25						1. 25	
1928-----			80, 485. 00	72, 609. 92	72, 609. 92		7, 875. 08	
1927-----	1, 445. 24			180. 45	180. 45		1, 264. 79	
Prior years-----	2, 501. 03		175. 00	175. 00	175. 00	2, 501. 03		
Total-----	3, 947. 52		80, 660. 00	72, 965. 37	72, 965. 37	2, 501. 03	9, 141. 12	
Corps of Engineers (nonmilitary):								
No year (continuous)-----	313, 220. 05	\$3, 901. 17	362, 592. 80	315, 161. 87	319, 063. 04	185, 330. 61	175, 320. 37	
1928-----			870, 200. 00	116, 622. 73	115, 305. 95		753, 577. 27	\$1, 316. 78
1927-----	757, 464. 24	459. 38		749, 526. 93	749, 986. 31		7, 937. 31	
Prior years-----	1, 192. 25	10. 00	29. 63	109. 25	119. 25	1, 112. 63		
Total-----	1, 071, 876. 54	4, 370. 55	1, 232, 822. 43	1, 181, 420. 78	1, 184, 474. 55	186, 443. 24	936, 834. 95	1, 316. 78
Improving harbors:								
No year (continuous)-----	889, 137. 60	343, 690. 71	1, 228, 550. 00	1, 440, 549. 08	1, 641, 912. 47		677, 138. 52	142, 327. 32
Improving rivers:								
No year (continuous)-----	81, 240, 530. 62	9, 479, 143. 58	98, 315, 429. 84	71, 157, 380. 90	70, 691, 208. 13	2, 627. 19	108, 395, 952. 37	9, 945, 316. 35
1928-----			6, 447, 600. 00	5, 780, 026. 84	5, 767, 898. 72		667, 573. 16	12, 128. 12
1927-----	317, 725. 39	26, 185. 71		224, 772. 68	234, 727. 74		92, 952. 71	16, 230. 65
Prior years-----	21, 255. 48	7, 175. 75		8, 822. 22	15, 997. 97	11, 878. 86	554. 40	
Special deposit accounts-----		119, 730. 83			77, 301. 49			42, 429. 34
Total-----	81, 579, 511. 49	9, 632, 235. 87	104, 763, 029. 84	77, 171, 002. 64	76, 787, 134. 05	14, 506. 05	109, 157, 032. 64	10, 016, 104. 46
Total, rivers and harbors:								
No year (continuous)-----	82, 129, 668. 22	9, 822, 834. 29	99, 543, 979. 84	72, 597, 929. 98	72, 333, 120. 60	2, 627. 19	109, 073, 090. 89	10, 087, 643. 67
1928-----			6, 447, 600. 00	5, 780, 026. 84	5, 767, 898. 72		667, 573. 16	12, 128. 12
1927-----	317, 725. 39	26, 185. 71		224, 772. 68	234, 727. 74		92, 952. 71	16, 230. 65
Prior years-----	21, 255. 48	7, 175. 75		8, 822. 22	15, 997. 97	11, 878. 86	554. 40	
Special deposit accounts-----		119, 730. 83			77, 301. 49			42, 429. 34
Total-----	82, 468, 649. 09	9, 975, 926. 58	105, 991, 579. 84	78, 611, 551. 72	78, 429, 046. 52	14, 506. 05	109, 834, 171. 16	10, 158, 431. 78
Inland and Coastwise Waterways Service:								
No year (continuous)-----	1, 000, 000. 00			1, 000, 000. 00	1, 000, 000. 00			

National homes for disabled volunteer soldiers:								
No year (continuous)-----	57,706.16			54,590.69	54,491.57		3,115.47	99.12
1928-----			10,609,341.67	8,589,938.35	7,766,673.76	1,116,459.67	902,943.65	823,264.59
1927-----	592,740.51		621,034.67	470,780.40	470,780.40	506,751.72	236,243.06	
Prior years-----	326,465.54		21.35	52,389.42	52,389.42	269,305.93	4,791.54	
Total-----	976,912.21		11,230,397.69	9,167,698.86	8,344,335.15	1,892,517.32	1,147,093.72	823,363.71
War claims and relief acts:								
No year (continuous)-----	739,681.03		3,281,254.28	2,852,971.86	2,852,971.86		1,167,963.45	
Prior years-----			6,321.17	6,251.78	6,251.78	69.39		
Total-----	739,681.03		3,287,575.45	2,859,223.64	2,859,223.64	69.39	1,167,963.45	
Trust funds:								
No year (continuous)-----	3,587,223.41	79,445.33	719,468.23	681,970.81	659,579.55		3,624,720.83	101,836.59
1928-----			26,372.83	6,191.28	6,191.28		20,181.55	
1927-----	19,648.77		11,107.54	10,772.61	10,772.61		19,983.70	
Prior years-----	22,465.87		2,808.73	3,420.99	3,420.99		16,236.15	
Total-----	3,629,338.05	79,445.33	754,139.87	702,355.69	679,964.43		3,681,122.23	101,836.59
Miscellaneous, nonmilitary:								
No year (continuous)-----	244,617.43	887.52	107,531.72	107,126.28	108,013.80		245,022.87	
Total, nonmilitary activities:								
No year (continuous)-----	88,655,789.54	9,907,068.31	104,029,826.87	78,004,087.04	77,720,757.66	230,646.81	114,450,882.56	10,190,397.69
1928-----			20,101,226.50	15,689,040.96	14,835,746.77	1,116,459.67	3,295,725.87	853,294.19
1927-----	1,896,786.62	45,139.33	632,142.21	1,611,318.05	1,639,595.99	506,751.72	410,859.06	16,861.39
Prior years-----	397,337.79	7,185.75	3,974.44	79,480.81	86,666.56	298,781.43	23,049.99	
Special deposit accounts-----		119,730.83			77,301.49			42,429.34
Total-----	90,949,913.95	10,079,124.22	124,767,170.02	95,383,926.86	94,360,068.47	2,152,639.63	118,180,517.48	11,102,982.61
Total, War Department (excluding Panama Canal):								
No year (continuous)-----	111,163,286.92	17,826,101.28	119,685,121.37	83,898,000.33	81,307,723.23	2,531,243.33	144,419,164.63	20,416,378.38
1928-----			310,121,813.83	252,211,321.25	251,319,682.95	1,116,459.67	56,794,032.91	891,638.30
1927-----	53,670,694.47	121,276.99	2,758,951.21	45,135,927.45	45,204,391.68	506,751.72	10,786,966.51	52,812.76
Prior years-----	17,103,944.53	54,077.47	1,168,954.71	9,095,957.32	9,149,478.98	3,477,201.33	3,361,831.17	555.81
Special deposit accounts-----		2,747,410.66			667,806.05			2,079,604.61
Total-----	181,937,925.92	20,748,866.40	431,396,931.70	390,341,206.35	387,649,082.89	7,631,656.05	215,361,995.22	23,440,989.86
PANAMA CANAL								
(Details on p. 315)								
Panama Canal, maintenance and operation:								
No year (continuous)-----	7,431,001.92	1,306,490.96	7,600,000.00	10,659,442.27	10,506,616.95		4,371,559.65	1,459,316.28
1928-29-----			10,000.00				10,000.00	
Special deposit accounts-----		677,125.55			15,880.15			661,245.40
Total, Panama Canal, maintenance and operation-----	7,431,001.92	1,983,616.51	7,610,000.00	10,659,442.27	10,522,497.10		4,381,559.65	2,120,561.68
Total, War Department (including Panama Canal)-----								
	189,368,927.84	22,732,482.91	439,006,931.70	401,000,648.62	398,171,579.99	7,631,656.05	219,743,554.87	25,561,551.54

RECEIPTS AND EXPENDITURES, 1928

Recapitulation of expenditures, balances, etc., fiscal year 1928—Continued

[Debit transfer appropriations (net) and repayments to appropriations in excess of expenditures are printed in *italic*]

Appropriations from the general fund	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
DISTRICT OF COLUMBIA								
(Details on pp. 316 to 335)								
Salaries and miscellaneous:								
No year (continuous).....	\$5,137,703.75	\$913,426.94	\$7,127,800.88	\$7,312,696.14	\$7,647,158.99	\$44,856.78	\$4,907,951.71	\$578,964.09
1928.....			31,250,141.15	29,500,690.31	27,933,562.05		1,749,450.84	1,567,128.26
1927.....	1,738,366.83	840,075.67	1,782,302.94	2,523,290.78	3,052,819.86		997,378.99	310,546.59
Prior years.....	1,775,587.11	554,937.04	191,658.89	907,551.56	1,320,165.70	441,315.16	618,379.28	142,322.90
Special deposit accounts.....		125,426.37			55,512.81			69,913.56
Total, District of Columbia	8,651,657.69	2,433,866.02	40,351,903.86	40,244,228.79	40,009,219.41	486,171.94	8,273,160.82	2,668,875.40
INTEREST ON THE PUBLIC DEBT								
No year (continuous).....			731,850,073.89	731,850,073.89	731,850,073.89			
Repayments credited direct to appropriations (unclassified), prior years.....			687,900.63	687,900.63	687,900.63			
Total, ordinary:¹²								
No year (continuous).....	702,851,937.13	66,409,888.87	1,586,919,022.61	1,332,794,926.77	1,327,441,862.98	5,228,555.18	951,777,477.82	71,762,952.66
1928.....	215,562,399.78	26,248,860.25	1,596,525,406.34	1,645,004,967.13	1,611,219,290.43	1,141,459.67	165,941,379.32	30,034,536.95
1927.....	148,773,497.26	22,963,067.28	1,596,598.71	91,743,070.96	115,884,253.46	509,753.26	38,924,274.33	1,821,884.78
Prior years.....	75,508,425.08	8,781,966.71	26,752,077.54	13,133,797.66	20,054,035.32	24,901,758.81	10,720,791.07	1,864,729.08
Special deposit accounts.....		163,060,589.00			2,410,324.83			160,650,264.17
Total, ordinary	1,142,696,259.25	182,874,673,72.14	3,142,125,952.73	3,085,676,762.52	3,107,009,767.02	31,781,526.92	1,167,363,922.54	266,134,367.64
Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:								
Add								
Disbursing officers' credits, etc., at beginning of fiscal year.....				287,467,372.14				
				3,373,144,134.66				
Deduct								
Disbursing officers' credits, etc., close of fiscal year.....				266,134,367.64				
Total expenditures on basis of checks issued				3,107,009,767.02	3,107,009,767.02			
Less net increase in outstanding checks.....				2,250,168.08	2,250,168.08			
				3,104,759,598.94	3,104,759,598.94			

PUBLIC DEBT							
<small>(Principal chargeable against ordinary receipts) (Details on p. 337)</small>							
No year (continuous)-----	373. 48	-----	540, 246, 499. 78	540, 246, 020. 30	540, 246, 020. 30	-----	852. 96
Total ordinary, including public debt retirements chargeable against ordinary receipts on basis of daily Treasury statements, revised-----	1,142,696,632.73	¹³ 287,467,372.14	3, 682, 372, 452. 51	3, 645, 005, 619. 24	3, 645, 005, 619. 24	31, 781, 526. 92	1,167,364,775.50 266,134,367.64
PUBLIC DEBT							
<small>(Principal payable from permanent indefinite appropriations) (Details on p. 338)</small>							
No year (continuous)-----		-----	7, 220, 978, 398. 88	7, 220, 978, 398. 88	7, 220, 978, 398. 88	-----	
Total general fund on basis of daily Treasury statements, excluding Postal Service, payable from postal revenues-----	1,142,696,632.73	¹³ 287,467,372.14	10,903,350,851.39	10,865,984,018.12	10,865,984,018.12	31, 781, 526. 92	1,167,364,775.50 266,134,367.64
POSTAL SERVICE							
<small>(From postal revenues) (Details on pp. 339 to 341)</small>							
Expenditures for Postal Service from postal revenues ¹⁴ -----		-----		693, 633, 921. 45	693, 633, 921. 45	-----	
Total expenditures, including Postal Service, payable from postal revenues-----		-----		11,459,617,939.57	11,459,617,939.57	-----	

¹² Exclusive of public debt and postal.

¹³ Exclusive of \$14,268,183.62 referred to in note 49 p. 91.

¹⁴ For total postal expenditures see p. 341.

SUMMARY

[Analysis of appropriations by acts of Congress is shown on p. 372]

Appropriations from the general fund	Funds available in 1928			Expenditures in 1928 (see p. 6)		Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
Legislative.....	\$2, 843, 405. 05	\$1, 244, 537. 82	\$18, 397, 440. 88	\$16, 654, 350. 12	\$16, 422, 698. 26	\$713, 355. 32	\$3, 873, 140. 49	\$1, 476, 189. 68
Executive Office.....	143, 576. 36	122, 208. 72	438, 460. 00	514, 803. 57	585, 010. 42	3, 840. 09	63, 392. 70	52, 001. 87
Independent offices.....	580, 349, 900. 52	176, 047, 036. 62	653, 518, 142. 33	623, 048, 237. 33	644, 081, 153. 03	5, 738, 072. 28	605, 081, 733. 24	155, 014, 120. 92
Department of Agriculture.....	22, 274, 171. 89	3, 053, 019. 92	161, 458, 876. 68	161, 204, 681. 90	161, 752, 027. 61	1, 264, 124. 63	21, 264, 242. 04	2, 505, 674. 21
Department of Commerce.....	5, 859, 906. 11	2, 553, 423. 42	37, 400, 422. 35	34, 356, 117. 31	34, 324, 974. 76	525, 916. 61	8, 378, 294. 54	2, 584, 565. 97
Department of the Interior.....	50, 045, 151. 20	12, 966, 497. 11	300, 537, 916. 52	299, 297, 732. 23	299, 761, 227. 72	1, 175, 181. 47	50, 110, 154. 02	12, 503, 001. 62
Department of Justice, including judicial.....	5, 090, 888. 00	1, 136, 511. 95	28, 674, 517. 64	27, 874, 723. 73	27, 591, 140. 83	1, 301, 227. 95	4, 589, 453. 96	1, 420, 094. 85
Department of Labor.....	992, 964. 17	918, 535. 90	10, 445, 397. 69	9, 759, 216. 48	9, 829, 952. 53	243, 622. 36	1, 435, 523. 02	847, 799. 85
Navy Department.....	93, 734, 194. 07	28, 808, 693. 43	348, 713, 010. 57	338, 070, 229. 51	332, 202, 189. 82	5, 890, 971. 46	98, 486, 003. 67	34, 676, 733. 12
Post Office Department (payable from general fund of the Treasury, see p. 211).....	52, 704. 00	164. 83	32, 154, 697. 84	32, 142, 455. 92	32, 141, 724. 70	-----	64, 945. 92	896. 05
Department of State.....	5, 920, 460. 22	817, 072. 07	13, 513, 141. 34	11, 721, 892. 19	11, 631, 719. 03	779, 393. 71	6, 932, 315. 66	907, 245. 23
Treasury Department ²	177, 368, 352. 13	34, 633, 321. 42	324, 977, 118. 81	357, 249, 470. 30	365, 967, 174. 39	6, 027, 993. 05	139, 068, 007. 59	25, 915, 617. 33
War Department.....	181, 937, 925. 92	20, 748, 866. 40	431, 396, 931. 70	390, 341, 206. 35	387, 649, 082. 89	7, 631, 656. 05	215, 361, 995. 22	23, 440, 989. 86
Panama Canal, maintenance and operation.....	7, 431, 001. 92	1, 983, 616. 51	7, 610, 000. 00	10, 659, 442. 27	10, 522, 497. 10	-----	4, 381, 559. 65	2, 120, 561. 68
District of Columbia.....	8, 651, 657. 69	2, 433, 866. 02	40, 351, 903. 86	40, 244, 228. 79	40, 009, 219. 41	486, 171. 94	8, 273, 160. 82	2, 668, 875. 40
Purchase of obligations of foreign governments ³	-----	-----	-----	-----	-----	-----	-----	-----
Interest on the public debt.....	-----	-----	731, 850, 073. 89	731, 850, 073. 89	731, 850, 073. 89	-----	-----	-----
Premium on the public debt ³	-----	-----	-----	-----	-----	-----	-----	-----
Repayments credited direct to appropriations (unclassified).....	-----	-----	687, 900. 63	687, 900. 63	687, 900. 63	-----	-----	-----
Total ordinary on basis of warrants and checks issued.....	1, 142, 696, 259. 25	287, 467, 372. 14	3, 142, 125, 952. 73	3, 085, 676, 762. 52	3, 107, 009, 767. 02	31, 781, 526. 92	1, 167, 363, 922. 54	266, 134, 367. 64
Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:	-----	-----	-----	14, 268, 183. 62	-----	-----	-----	-----
Add—	-----	-----	-----	3, 071, 408, 578. 70	-----	-----	-----	-----
Disbursing officers' credits, etc., at beginning of fiscal year.....	-----	-----	-----	308. 25	-----	-----	-----	-----
+ John D. ...	-----	-----	-----	3, 071, 408, 887. 15	-----	-----	-----	-----
+ unrecorded ...	-----	-----	-----	287, 467, 372. 14	-----	-----	-----	-----
Deduct—	-----	-----	-----	3, 373, 144, 134. 66	3, 107, 009, 767. 02	-----	-----	-----
Disbursing officers' credits, etc., close of fiscal year.....	-----	-----	-----	266, 134, 367. 64	-----	-----	-----	-----
Total expenditures on basis of checks issued.....	-----	-----	-----	-----	3, 107, 009, 767. 02	-----	-----	-----
Less net increase in outstanding checks.....	-----	-----	-----	-----	2, 250, 168. 08	-----	-----	-----
			3, 142, 125, 952. 73	3, 104, 759, 598. 94	3, 104, 759, 598. 94			

PUBLIC DEBT								
Principal chargeable against ordinary receipts	373. 48		540, 246, 499. 78	540, 246, 020. 30	540, 246, 020. 30		852. 96	
Total ordinary, including public debt retirements chargeable against ordinary receipts on basis of daily Treasury statements, revised	1,142,696,632.73	287,467,372. 14	3, 682, 372, 452. 51	3, 645, 005, 619. 24	3, 645, 005, 619. 24	31,781,526.92	1,167,364,775.50	266,134,367.64
Principal payable from permanent indefinite appropriations			7, 220, 978, 398. 88	7, 220, 978, 398. 88	7, 220, 978, 398. 88			
Total general fund on basis of daily Treasury statements, excluding Postal Service payable from postal revenues	1,142,696,632.73	287,467,372.14	10,903,350,851.39	10,865,984,018.12	10,865,984,018.12	31,781,526.92	1,167,364,775.50	266,134,367.64
POSTAL SERVICE								
Expenditures for Postal Service from postal revenues ¹				693, 633, 921. 45	693, 633, 921. 45			
Total expenditures, including Postal Service, payable from postal revenues				11,459 617,939.57	11,459,617,939.57			

¹ Exclusive of \$14,268,183.62 referred to in note 49, p. 91.
² See note 3.

³ Included under Treasury Department, beginning with fiscal year 1927.
⁴ For total postal expenditures, see p. 341.

ANALYSIS OF APPROPRIATIONS ESTABLISHED UPON THE BOOKS OF THE TREASURY DURING THE FISCAL YEAR ENDED JUNE 30, 1928, BY ACTS OF CONGRESS

Department	Annual appropriation acts		First deficiency act, fiscal year 1928, approved Dec. 22, 1927 ¹	Second deficiency act, fiscal year 1928, approved May 20, 1928 ²	Specific and indefinite permanent annual appropriations, including appropriation of special and trust fund receipts (various acts) ³	Private acts (details on p. 400)	Other acts and resolutions (details on p. 402)	Page	Total	
	For the service of the fiscal year 1928 ⁴	For the service of the fiscal year 1929 ⁵							Amount	
Legislative establishment	\$16,154,927.56	\$892,000.00	\$752,601.80	\$303,437.81	\$294,473.71					\$18,397,440.88
Executive office	438,460.00									438,460.00
Independent offices	339,750,348.00	798,000.00	26,454,300.09	9,428,837.74	276,999,580.78	\$87,075.72				653,518,142.33
Department of Agriculture	120,152,239.00	20,707,970.88	3,506,826.70	5,704,102.30	11,177,712.80	10,025.00	\$200,000.00			161,458,876.68
Department of Commerce	34,585,450.00	127,000.00	849,707.35	1,498,724.95	332,488.60	7,051.45				37,400,422.35
Department of the Interior, including Indian Affairs	206,122,718.09	8,407,917.00	51,429,903.13	868,657.70	33,662,981.26	45,739.34				300,537,916.52
Department of Justice	26,325,889.50	90,112.50	1,263,563.78	977,825.65	13,738.02	3,388.19				28,674,517.64
Department of Labor	10,134,516.00	207,000.00	43,577.32	54,542.35	762.02	5,000.00				10,445,397.69
Navy Department	315,265,107.00	720,000.00	26,112,266.07	4,355,770.03	2,224,920.83	27,074.64	7,872.00			348,713,010.57
Post Office Department			364.30	35,490.02	32,087,801.72	31,041.80				32,154,697.84
Department of State	11,958,886.41	115,000.00	977,650.08	120,385.16	256,677.05	19,081.05	65,461.59			13,513,141.31
Treasury Department	136,896,093.00	29,975,105.00	52,255,317.40	74,678,859.11	31,018,378.20	35,330.41	118,035.69			324,977,118.81
War Department	285,890,909.00	79,917,310.00	30,310,544.73	23,880,082.83	18,688,733.07	289,352.07	30,000.00			439,006,931.70
District of Columbia	31,793,475.00	1,893,650.00	549,446.31	480,252.35	5,635,080.20					40,351,903.86
Interest on the public debt					731,850,073.89					731,850,073.89
Receipts from miscellaneous sources credited direct to appropriations (unclassified)					687,900.63					687,900.63
Total	1,535,469,018.56	143,851,065.38	194,506,069.06	122,386,968.00	1,144,931,302.78	560,159.67	421,369.28			3,142,125,952.73
Appropriations to cover public debt retirements (face amount) chargeable against ordinary receipts					540,246,499.78					540,246,499.78
Total ordinary appropriations established upon the books of the Treasury during the fiscal year 1928	1,535,469,018.56	143,851,065.38	194,506,069.06	122,386,968.00	1,685,177,802.56	560,159.67	421,369.28			3,682,372,452.51

¹ Exclusive of \$298,345,742 immediately available appropriations established upon the books of the Treasury during the fiscal year 1927; \$755,336,200* payable from postal revenues; and \$19,280,641.01* payable from special fund receipts; total, \$1,073,058,583.01, as shown in detail on page 375.
² Immediately available appropriations in 1929 annual appropriation acts established upon the books of the Treasury in the fiscal year 1928.
³ Exclusive of \$2,406,780.67* payable from postal revenues; and \$4,024,097.81* payable from special fund receipts; total, \$6,430,878.48, as shown in detail on page 375.
⁴ Exclusive of \$13,863,257.25 not available until fiscal year 1929; \$9,397,718.78* payable from postal revenues; and \$370,074.30* payable from special fund receipts; total, \$23,631,050.33, as shown in detail on page 375.

⁵ Includes \$267,341.49 reestablished from the surplus fund during fiscal year 1928 in connection with the adjustment of fiscal officers' accounts, in accordance with the provisions of sec. 5 of the act of Mar. 3, 1875, 18 Stat., L., p. 418; \$174,306,891.12 receipts from miscellaneous sources credited direct to appropriations as set forth on page 48, and transfer adjustments between departments and appropriations without affecting the grand total.
⁶ Exclusive of \$10,000 under Public Act No. 507, approved May 20, 1928 (State Department), not available until fiscal year 1929.
⁷ Deficiencies in the postal revenues payable from the general fund under an indefinite appropriation (p. 376) are included in the fifth money column of this statement.
⁸ The appropriation of receipts covered into the Treasury under these special fund appropriations is included in the fifth money column of this statement.

SUMMARY OF RECEIPTS AND EXPENDITURES IN 1928

Receipts	Amount	Expenditures	Amount
Ordinary receipts:		General expenditures (on basis of checks issued, see p. 6):	
Customs.....	\$568, 156, 592. 92	Legislative establishment.....	\$16, 422, 698. 26
Internal revenue—		Executive proper.....	585, 010. 42
Income tax.....	2, 174, 573, 102. 89	Department of State.....	11, 560, 019. 03
Miscellaneous internal revenue.....	617, 620, 008. 78	Treasury Department.....	199, 271, 921. 10
Miscellaneous receipts—		War Department.....	387, 649, 082. 89
Proceeds Government-owned securities—		Department of Justice.....	27, 591, 140. 83
Foreign obligations—Principal.....	47, 841, 166. 70	Post Office Department.....	61, 522. 24
Interest.....	161, 084, 775. 99	Navy Department.....	332, 202, 189. 82
Railroad securities—Principal.....	154, 374, 520. 57	Department of the Interior.....	299, 683, 575. 57
Interest.....	10, 437, 164. 82	Department of Agriculture.....	161, 752, 027. 61
All others, principal and interest—		Department of Commerce.....	34, 324, 974. 76
Housing Corporation—		Department of Labor.....	9, 829, 952. 53
Interest on loans.....	317, 352. 16	United States Veterans' Bureau.....	405, 040, 161. 97
Repayment of loans (principal).....	65. 36	Other independent offices and commissions.....	35, 476, 223. 63
Shipping Board—Principal.....	5, 302, 903. 47	District of Columbia.....	39, 486, 695. 19
Interest.....	609, 467. 19	Unclassified items.....	687, 900. 63
Department of Agriculture—		Total general expenditures.....	1, 961, 625, 096. 48
Interest on farmers' seed-grain loans.....	15, 827. 87	Interest on public debt.....	731, 850, 073. 89
Treasury Department—		Refunds of receipts:	
Liquidation of capital stock of Federal land banks.....	286, 308. 00	Customs.....	21, 957, 089. 74
War Department—		Internal revenue.....	144, 738, 163. 55
Dividends on capital stock of Panama Railroad.....	700, 000. 00	Postal deficiency.....	32, 080, 202. 46
Dividends and capital stock of Hoboken and Manufacturers' Railroad Co.....	1, 407, 135. 02	Panama Canal.....	10, 522, 497. 10
Trust fund receipts (reappropriated for investment)—		Operations in special accounts:	
Government life insurance.....	61, 062, 293. 63	Railroads.....	² 395, 095. 12
General railroad contingent (special fund).....	1, 180, 094. 59	War Finance Corporation.....	² 3, 803, 323. 00
District of Columbia teachers' retirement.....	522, 524. 22	Shipping Board.....	33, 835, 507. 52
Proceeds sale of surplus property (details on p. 16).....	9, 775, 961. 91	Alien property funds.....	10, 299. 41
Panama Canal tolls, etc.....	28, 134, 345. 42	Adjusted service certificate fund.....	111, 675, 127. 60
Receipts from miscellaneous sources credited direct to appropriations (see p. 48).....	9, 495, 205. 73	Civil service retirement fund.....	77, 652. 15
Other miscellaneous receipts—		Investment of trust funds:	
Legislative establishment.....	904, 861. 13	Government life insurance.....	61, 062, 293. 63
Department of State.....	8, 640, 410. 88	District of Columbia Teachers' retirement.....	522, 524. 22
Treasury Department.....	22, 635, 283. 91	General railroad contingent (special fund).....	1, 179, 957. 39
War Department.....	24, 443, 023. 54	Foreign service retirement.....	71, 700. 00
Department of Justice.....	8, 380, 213. 17	Total ordinary.....	3, 107, 009, 767. 02
Navy Department.....	20, 244, 846. 42	Public debt retirements chargeable against ordinary receipts:	
Department of the Interior.....	26, 276, 338. 89	Sinking fund.....	354, 741, 300. 00
Department of Agriculture.....	8, 027, 372. 55	Purchases and retirements from foreign repayments.....	19, 068, 000. 00
Department of Commerce.....	4, 465, 598. 63	Received from estate taxes.....	1, 500. 00
Department of Labor.....	5, 148, 231. 76	Received from foreign governments under debt settlements.....	162, 736, 050. 00
United States Veterans' Bureau.....	20, 867, 317. 51	Purchases and retirements from franchise tax receipts (Federal reserve and Federal intermediate credit banks).....	618, 367. 05
Other independent offices and commissions.....	2, 925, 793. 00	Forfeitures, gifts, etc.....	3, 080, 803. 25
District of Columbia.....	32, 379, 347. 35	Total.....	540, 246, 020. 30
Increase in uncovered moneys.....	4, 038, 235, 453. 98	Increase in outstanding checks.....	2, 250, 168. 08
Total ordinary receipts.....	4, 038, 235, 512. 48	Total expenditures chargeable against ordinary receipts.....	3, 645, 005, 619. 24
Surplus of ordinary receipts brought down.....	393, 229, 893. 24	Surplus of ordinary receipts carried down.....	393, 229, 893. 24
Public debt receipts.....	6, 855, 340, 716. 01	Public debt expenditures (exclusive of \$540,246,020.30 retirements chargeable against ordinary receipts, as above).....	7, 220, 978, 398. 88
Total.....	7, 248, 570, 609. 25	Excess of all receipts over all expenditures carried down.....	27, 592, 210. 37
Excess of all receipts over all expenditures, brought down.....	127, 592, 210. 37	Total.....	7, 248, 570, 609. 25
General fund balance, June 30, 1927, according to statement of the public debt of the United States.....	232, 598, 120. 48	General fund balance, June 30, 1928.....	260, 190, 330. 85
Total.....	260, 190, 330. 85		

RECEIPTS AND EXPENDITURES, 1928

573

¹ Exclusive of \$14,268,183.62 referred to in note 3, p. 25.

² Excess credits, deduct.

ACCOUNTABILITY STATEMENT OF APPROPRIATIONS, BY ACTS OF CONGRESS

[Placed upon the books of the Treasury during the fiscal year 1928]

1. Unexpended balances at beginning of year:				
Appropriations—				
Ordinary		\$1, 142, 696, 259. 25		
Public debt chargeable against ordinary receipts			373. 48	
				\$1, 142, 696, 632. 73
Disbursing officers' credits—				
Check-book balances		301, 735, 555. 76		
Deduct transfer of funds from disbursing account to warrant account (miscellaneous receipts) as explained in note 49, p. 91			14, 268, 183. 62	
On books of Treasurer, United States		287, 467, 372. 14		
Outstanding checks		51, 129, 736. 97		
				338, 597, 109. 11
Unpaid warrants				1, 475, 424. 09
Uncovered moneys (repayments)				5. 00
				\$1, 482, 769, 170. 93
2. Appropriations:				
Appropriation acts, 1928—				
Legislative act, Feb. 23, 1927			16, 433, 779. 56	
Executive and independent offices act, Feb. 11, 1927			512, 903, 808. 00	
District of Columbia act, Mar. 2, 1927			36, 282, 385. 00	
Department of Agriculture act, Jan. 18, 1927			128, 511, 739. 00	
Department of the Interior act, Jan. 12, 1927			260, 305, 020. 00	
Departments of State, Justice, Commerce, and Labor act, Feb. 24, 1927—				
Department of State	\$12, 013, 886. 41			
Department of Justice	26, 400, 889. 50			
Department of Commerce	36, 627, 450. 00			
Department of Labor	10, 134, 516. 00			
			85, 176, 741. 91	
Navy Department act, Mar. 2, 1927			316, 215, 107. 00	
Treasury and Post Office Departments act, Jan. 26, 1927—				
Treasury Department	137, 581, 093. 00			
Post Office Department	755, 336, 200. 00			
			892, 917, 293. 00	
War Department act, Feb. 23, 1927			359, 781, 729. 00	
				2, 608, 527, 602. 47
Less immediately available appropriations under the foregoing acts set up during the fiscal year 1927, the unexpended balances of which are included under (1) above—				
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			
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			
Total immediately available items	298, 345, 742. 00			
Less amounts included in the annual appropriation acts for 1928 not payable from general fund of the Treasury—				
Amount payable from assessments upon Federal and joint-stock land banks and Federal intermediate credit banks	680, 000. 00			
Amount payable from reclamation fund, Interior Department	11, 798, 800. 00			
Amount payable from proceeds of sale of excess stored waters of Blackfoot Reservation	12, 000. 00			
Amount payable from postal revenues	755, 336, 200. 00			
Amount payable from District of Columbia water fund	1, 591, 210. 00			

Accountability statement of appropriations, by acts of Congress—Continued

2. Appropriations—Continued.			
Less amounts included in the annual appropriation acts for 1928 not payable from general fund of the Treasury—Continued.			
Amount payable from District of Columbia gasoline-tax fund.....	\$1,486,500.00		
Amount transferred from Navy pension fund interest account on account of Navy pensions.....	288,131.91		
Amount payable from military post construction fund.....	3,520,000.00		
		\$1,073,058,583.91	\$1,535,469,018.56
Appropriation acts, 1929 (immediately available items)—			
Legislative act, May 14, 1928.....		892,000.00	
Executive and independent offices act, May 16, 1928.....		798,000.00	
District of Columbia act, May 21, 1928.....		1,893,650.00	
Department of Agriculture act, May 16, 1928.....		20,707,970.88	
Departments of State, Justice, Commerce, and Labor act, Feb. 15, 1928.....		539,112.50	
Department of the Interior act, Mar. 7, 1928.....		8,407,917.00	
Navy Department act, May 21, 1928.....		720,000.00	
Treasury and Post Office Departments act, Mar. 5, 1928.....		29,975,105.00	
War Department act, Mar. 23, 1928.....		79,917,310.00	
			143,851,065.38
Deficiency acts—			
First deficiency act, 1928, approved Dec. 22, 1927.....		200,936,947.54	
Less amounts not payable from general fund of the Treasury—			
Interior (payable from reclamation fund).....	105,000.00		
Post Office (payable from postal revenues).....	2,406,780.67		
Treasury (payable from assessments on Federal and joint-stock land banks and Federal intermediate credit banks).....	85,000.00		
War (payable from military post construction fund).....	3,680,000.00		
District of Columbia (payable from water fund).....	34,097.81		
District of Columbia (payable from policemen and firemen's relief fund).....	120,000.00		
		6,430,878.48	
			194,506,069.06
Second deficiency act, 1928, approved May 29, 1928.....		146,018,018.33	
Less—			
Amounts not payable from general fund of the Treasury—			
Agriculture (payable from wool standards fund).....	50,000.00		
Interior (payable from reclamation fund).....	320,000.00		
Post Office (payable from postal revenues).....	9,397,718.78		
District of Columbia (payable from water fund).....	74.30		
	9,767,793.08		
Appropriations not available until July 1, 1928.....	13,863,257.25		
		23,631,050.33	
			122,386,968.00
Miscellaneous acts—			
Private relief acts (details on p. 400).....		560,159.67	
Public Resolution No. 12, Mar. 7, 1928.....		200,000.00	
Public acts (details on p. 402).....	206,369.28		
Less appropriations not available until July 1, 1928 (Pub. No. 597).....	10,000.00		
		196,369.28	
Joint Resolution No. 44, May 16, 1928.....		25,000.00	
			981,528.95

Accountability statement of appropriations, by acts of Congress—Continued

2. Appropriations—Continued.			
Permanent and indefinite appropriations, actual (various acts)—			
Interest on the public debt.....	\$731, 850, 073. 89		
Postal deficiencies.....	32, 080, 202. 46		
Appropriation of special and trust fund receipts.....	152, 702, 664. 48		
Other permanent and indefinite appropriations, including interest on judgments and premium on public debt.....	53, 734, 129. 34	\$970, 367, 070. 17	
Amount reestablished from surplus fund for adjustment of fiscal officers' accounts, act Mar. 3, 1875 (18 Stat. 418, sec. 5).....		257, 341. 49	
3. Add receipts credited direct to appropriations:			
Proceeds of railroad securities owned by the Government.....	164, 811, 685. 39		
Miscellaneous sources.....	9, 495, 205. 73	174, 306, 891. 12	
			\$1, 144, 931, 302. 78
Total ordinary appropriations, exclusive of appropriations to cover face amount of public debt redemptions chargeable against ordinary receipts.....			3, 142, 125, 952. 73
4. Add indefinite and special fund receipt appropriations to cover face amount of public debt retirements chargeable against ordinary receipts.....			
			540, 246, 499. 78
Total ordinary appropriations, including appropriations to cover face amount of public debt retirements chargeable against ordinary receipts.....			\$3, 682, 372, 452. 51
5. Deduct appropriations carried to surplus fund, act June 20, 1874 (18 Stat. 110).....			
			31, 781, 526. 92
6. Deduct unexpended balances at close of year:			
Appropriations—			
Ordinary—			
Public debt chargeable against ordinary receipts.....		1, 167, 363, 922. 54	
Disbursing officers' credits on books of Treasurer United States—		852. 96	
Check-book balances.....	266, 134, 367. 64		
Outstanding checks.....	53, 151, 295. 60		
		319, 285, 663. 24	
Unpaid warrants.....		1, 704, 346. 79	
			1, 488, 354, 785. 53
Total ordinary appropriations to be accounted for.....			1, 520, 136, 312. 45
7. Add authorization to credit general account of John Burke, former Treasurer of the United States, act June 3, 1922.....			
Total to be accounted for as expenditures during fiscal year 1928.....			308. 25
			3, 645, 005, 619. 24
THE GENERAL FUND OF THE TREASURY			
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	
Receipts, fiscal year 1928—			232, 598, 120. 48
Ordinary (p. 14).....		4, 038, 235, 512. 48	
Public debt (p. 49).....		6, 855, 340, 716. 01	
			10, 893, 576, 228. 49
Balance according to daily Treasury statement, June 30, 1928 (unrevised).....		265, 526, 980. 79	11, 126, 174, 348. 97
Deduct net excess of expenditures over receipts in June reports subsequently received.....		5, 336, 649. 94	
			260, 190, 330. 85
Deduct public debt expenditures.....		7, 761, 224, 419. 18	10, 865, 984, 018. 12
Less amount chargeable against ordinary receipts, as above.....		540, 246, 020. 30	
Total ordinary expenditures, according to daily Treasury statement (revised), chargeable against ordinary receipts (p. 381).....			7, 220, 978, 398. 88
			3, 645, 005, 619. 24

¹ Exclusive of \$6,711,495.09 credited direct to special fund appropriations by repay covering warrants (included under 3); \$305,681.72 transferred to special and trust funds from annual accounts; and \$185,504,445.51 credited to appropriations to cover public debt retirements chargeable against ordinary receipts (included under 4). Includes \$4,237,664.58 special and trust fund receipts transferred to annual accounts.

² Includes \$540 reestablished from surplus fund in accordance with provisions of Private Act No. 236, approved May 20, 1922.

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 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
GENERAL FUNDS								
Legislative.....	\$2, 796, 284. 10	\$1, 030, 970. 09	\$18, 103, 767. 17	\$16, 421, 419. 16	\$16, 219, 685. 96	\$713, 355. 32	\$3, 765, 276. 79	\$1, 232, 703. 29
Executive Office.....	143, 576. 36	122, 208. 72	438, 460. 00	514, 803. 57	585, 010. 42	3, 840. 09	63, 392. 70	52, 001. 87
Independent offices.....	510, 222, 969. 23	¹ 34, 836, 283. 26	549, 037, 358. 55	528, 302, 078. 36	551, 113, 410. 99	5, 738, 072. 28	525, 220, 177. 14	12, 024, 950. 63
Department of Agriculture.....	21, 550, 637. 38	2, 097, 511. 02	157, 998, 956. 83	157, 573, 025. 40	158, 188, 239. 13	1, 264, 124. 63	20, 712, 444. 18	1, 482, 297. 29
Department of Commerce.....	5, 859, 581. 65	2, 089, 743. 04	37, 400, 422. 35	34, 356, 117. 31	34, 260, 962. 45	525, 916. 61	8, 377, 970. 08	2, 184, 897. 90
Department of the Interior.....	9, 897, 596. 12	2, 186, 545. 56	271, 311, 056. 99	266, 801, 114. 14	264, 982, 539. 39	1, 162, 493. 53	13, 245, 045. 44	4, 005, 120. 31
Department of Justice, including judicial.....	5, 090, 888. 00	952, 159. 70	28, 674, 517. 64	27, 874, 723. 73	27, 701, 901. 81	1, 301, 227. 95	4, 589, 453. 967	1, 124, 981. 62
Department of Labor.....	931, 561. 17	343, 396. 50	10, 445, 078. 76	9, 757, 670. 26	9, 794, 574. 26	243, 622. 36	1, 375, 343	1, 306, 492. 50
Navy Department.....	70, 435, 907. 62	28, 608, 587. 15	347, 052, 146. 77	336, 733, 887. 24	330, 890, 227. 72	5, 862, 479. 28	74, 891, 687. 873	4, 452, 246. 67
Post Office Department (payable from general fund of the Treasury, see p. 211).....	52, 704. 00	164. 83	32, 154, 697. 84	32, 142, 455. 92	32, 141, 724. 70	-----	64, 945. 92	896. 05
Department of State.....	5, 524, 939. 79	70, 781. 53	13, 109, 028. 55	11, 347, 747. 75	11, 294, 044. 62	779, 393. 71	6, 506, 826. 88	124, 484. 66
Treasury Department.....	167, 096, 846. 12	22, 690, 228. 44	320, 416, 947. 28	353, 656, 875. 26	360, 333, 336. 17	6, 027, 852. 11	127, 829, 066. 03	16, 013, 767. 53
War Department.....	152, 381, 442. 15	17, 287, 059. 17	424, 748, 377. 19	384, 392, 887. 59	380, 690, 048. 07	7, 471, 656. 05	185, 265, 275. 70	20, 989, 898. 69
Panama Canal, maintenance and operation.....	7, 431, 001. 92	1, 306, 490. 96	7, 610, 000. 00	10, 659, 442. 27	10, 506, 616. 95	-----	4, 381, 559. 65	1, 459, 316. 28
District of Columbia.....	7, 480, 257. 77	1, 991, 112. 79	35, 604, 985. 58	35, 283, 364. 32	34, 952, 022. 86	486, 171. 94	7, 315, 707. 09	2, 322, 454. 25
Interest on the public debt.....	-----	-----	731, 850, 073. 89	731, 850, 073. 89	731, 850, 073. 89	-----	-----	-----
Repayments credited direct to appropriations (unclassified).....	-----	-----	687, 900. 63	687, 900. 63	687, 900. 63	-----	-----	-----
Public debt expenditures chargeable against ordinary receipts (sinking fund).....	966, 896, 193. 38	115, 613, 242. 76	2, 986, 643, 776. 02	2, 938, 355, 586. 80	2, 956, 192, 320. 02	31, 580, 205. 86	983, 604, 176. 74	97, 776, 509. 54
	83. 80	-----	354, 742, 054. 27	354, 741, 300. 00	354, 741, 300. 00	-----	838. 07	-----
	966, 896, 277. 18	115, 613, 242. 76	3, 341, 385, 830. 29	3, 293, 096, 886. 80	3, 310, 933, 620. 02	31, 580, 205. 86	983, 605, 014. 81	97, 776, 509. 54
SPECIAL FUNDS								
Legislative.....	11, 970. 95	2, 657. 11	165, 565. 05	141, 804. 70	130, 954. 70	-----	35, 731. 30	13, 507. 11
Independent offices.....	68, 246, 904. 74	² 2, 230, 514. 95	22, 664, 538. 54	13, 558, 287. 48	13, 102, 975. 38	-----	77, 353, 155. 80	2, 685, 827. 05
Department of Agriculture.....	723, 534. 51	306, 150. 19	3, 459, 919. 85	3, 631, 656. 50	3, 563, 581. 30	-----	551, 797. 86	374, 225. 39
Department of Commerce.....	324. 46	-----	-----	-----	-----	-----	324. 46	-----
Department of the Interior.....	14, 092, 233. 75	1, 664, 094. 91	12, 516, 211. 60	13, 359, 482. 34	13, 314, 105. 18	-----	13, 248, 963. 01	1, 709, 472. 07
Department of Labor.....	60, 900. 73	-----	318. 93	1, 546. 22	1, 546. 22	-----	59, 673. 44	-----
Navy Department.....	7, 326, 974. 23	-----	1, 656, 705. 71	1, 334, 705. 96	1, 334, 705. 96	-----	7, 648, 973. 98	-----
Department of State.....	1, 582. 18	3, 884. 10	153, 011. 71	147, 043. 89	150, 374. 19	-----	7, 550. 00	553. 80
Treasury Department.....	3, 359, 899. 14	250, 961. 31	4, 532, 661. 53	3, 904, 950. 04	3, 840, 300. 85	140. 94	3, 987, 469. 69	315, 610. 50
War Department.....	5, 182, 770. 19	615, 972. 12	4, 331, 434. 01	4, 049, 320. 10	4, 405, 120. 28	160, 000. 00	5, 304, 884. 10	260, 171. 94
District of Columbia.....	754, 562. 00	183, 283. 00	2, 827, 876. 65	2, 985, 207. 83	2, 957, 866. 77	-----	597, 230. 82	210, 624. 06
Public debt expenditures chargeable against ordinary receipts (see p. 337).....	99, 761, 656. 88	² 5, 257, 517. 69	52, 308, 243. 58	43, 114, 005. 06	42, 801, 530. 83	160, 140. 94	108, 795, 754. 46	5, 569, 991. 92
	289. 68	-----	185, 504, 445. 51	185, 504, 720. 30	185, 504, 720. 30	-----	14. 89	-----
	99, 761, 946. 56	5, 257, 517. 69	³ 237, 812, 689. 09	228, 618, 725. 36	⁴ 228, 306, 251. 13	160, 140. 94	108, 795, 769. 35	5, 569, 991. 92

RECEIPTS AND EXPENDITURES, 1928

¹ Exclusive of \$27,830,007.97 transferred to special deposit accounts, see note 44, p. 89.
² Exclusive of \$5,013,160.12 transferred to appropriation (warrant) account July 1, 1928, see note 47, p. 91.

³ See special funds and trust funds statements, pp. 386, 388.
⁴ For details see p. 393.

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 *italic*]

Appropriations from the general fund	Funds available in 1928		Expenditures in 1928 (see p. 6)			Amount carried to surplus fund, (Act June 20, 1874 (18 Stat. 110)	Unexpended balances June 30, 1928	
	Unexpended balance June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis		On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
TRUST FUNDS								
Legislative.....	\$35,150.00		\$128,108.66	\$91,126.26	\$91,126.26		\$72,132.40	
Independent offices.....	1,880,026.55	\$1,991,580.22	\$1,816,245.24	\$1,187,871.49	\$1,731,560.17		2,508,400.30	\$1,447,891.54
Department of the Interior.....	26,055,321.33	1,301,281.68	16,710,647.93	19,137,135.75	19,939,977.70	\$12,687.94	23,616,145.57	498,439.73
Department of Labor.....	502.27						502.27	
Navy Department.....	15,971,312.22	10,360.33	4,158.09	1,636.31	6,536.84	28,492.18	15,945,311.82	5,159.80
Department of State.....	393,938.25	667.85	251,101.08	227,100.55	218,319.91		417,938.78	8,112.79
Treasury Department.....	6,911,606.87	1,000.00	27,510.00	312,355.00	311,855.00		7,251,471.87	500.00
War Department.....	24,373,713.58	98,424.45	2,317,120.50	1,898,998.66	1,886,108.49		24,791,835.42	111,314.62
District of Columbia.....	416,837.92	134,043.86	1,919,041.63	1,975,656.64	2,043,816.97		360,222.91	65,883.53
	76,038,408.99	3,536,022.69	\$ 103,173,933.13	104,207,170.66	\$ 105,605,591.34	41,180.12	74,963,991.34	2,137,602.01
SPECIAL DEPOSIT ACCOUNTS								
Legislative.....		210,910.62			19,068.66			229,979.28
Independent offices.....		136,988,658.19			1,866,793.51			138,855,451.70
Department of Agriculture.....		649,358.71			207.18			649,151.53
Department of Commerce.....		463,680.38			64,012.31			399,668.07
Department of the Interior.....		7,814,574.96			1,524,605.45			6,289,969.51
Department of Justice, including judicial.....		184,352.25			110,760.98			295,113.23
Department of Labor.....		575,139.40			33,832.05			541,307.35
Navy Department.....		189,745.95			29,280.70			219,026.65
Department of State.....		743,074.29			31,019.69			774,093.98
Treasury Department.....		11,691,131.67			2,105,392.37			9,585,739.30
War Department.....		2,747,410.66			667,806.05			2,079,604.61
Panama Canal, maintenance and operation.....		677,125.55			15,880.15			661,245.40
District of Columbia.....		125,426.37			55,512.81			69,913.56
		163,060,589.00			2,410,324.83			160,650,264.17
Total expenditures chargeable against ordinary receipts.....	1,142,696,632.73	287,467,372.14	3,682,372,452.51	3,625,922,782.82	3,647,255,787.32	31,781,526.92	1,167,364,775.50	266,134,367.64
Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:								
Add--								
Disbursing officers' credits, etc., at beginning of fiscal year.....				287,467,372.14				
				3,913,390,154.96				
Deduct --								
Disbursing officers' credits, etc., at close of fiscal year.....				266,134,367.64				
Total expenditures on basis of checks issued.....				3,647,255,787.32	3,647,255,787.32			

Less net increase in outstanding checks.....			2, 250, 168. 08	2, 250, 168. 08		
Total ordinary expenditures, including public debt retirements chargeable against ordinary receipts on basis of daily Treasury statements revised.....			3, 645, 005, 619. 24	3, 645, 005, 619. 24		

³ See special funds and trust funds statements, pp. 336, 388.
⁴ For details see p. 393.
⁵ Debit balance.

⁶ Includes \$27,830,007.97 transferred from general funds, see note 44, p. 89.
⁷ Exclusive of \$14,208,183.62 referred to in note 49, p. 91. ■

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 italics]

Appropriations from the general fund	Funds available in 1928		Expenditures in 1928 (see p. 6)				Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
GENERAL EXPENDITURES								
Legislative establishment	\$2,843,405.05	\$1,244,537.82	\$18,397,440.88	\$16,654,350.12	\$16,422,698.26	\$713,355.32	\$3,873,140.49	\$1,476,189.68
Executive proper	143,576.36	122,208.72	438,460.00	514,803.57	585,010.42	3,840.09	63,392.70	52,001.87
State Department	5,920,460.22	817,072.07	13,441,441.34	11,650,192.19	11,560,019.03	779,393.71	6,932,315.66	907,245.23
Treasury Department (includes "Purchase of obligations of foreign governments")	80,710,741.99	20,108,593.68	257,975,039.71	196,013,644.49	199,271,921.10	5,581,136.34	137,091,000.87	16,850,317.07
War Department	181,937,925.92	20,748,866.40	431,396,931.70	390,341,206.35	387,649,082.89	7,631,656.05	215,361,995.22	23,440,989.86
Department of Justice	5,090,888.00	1,136,511.95	28,674,517.64	27,874,723.73	27,591,140.83	1,301,227.95	4,589,453.96	1,420,094.85
Post Office Department	52,704.00	164.83	74,495.38	62,253.46	61,522.24		64,945.92	896.05
Navy Department	93,734,194.07	28,808,693.43	348,713,010.57	338,070,229.51	332,202,189.82	5,890,971.46	98,486,003.67	34,676,733.12
Interior Department	50,006,306.61	12,769,932.74	300,509,868.04	299,348,448.88	299,683,575.57	1,175,181.47	49,992,544.30	12,434,806.05
Department of Agriculture	22,274,171.89	3,053,019.92	161,458,876.68	161,204,681.90	161,752,027.61	1,264,124.63	21,264,242.04	2,505,674.21
Department of Commerce	5,859,906.11	2,553,423.42	37,400,422.35	34,356,117.31	34,324,974.76	525,916.61	8,378,294.54	2,584,565.97
Department of Labor	992,964.17	918,535.90	10,445,397.69	9,759,216.48	9,829,952.53	243,622.36	1,435,523.02	847,799.85
United States Veterans' Bureau	196,341,082.45	34,905,751.41	238,527,554.88	384,061,482.67	405,040,161.97	2,447,076.57	48,360,078.09	13,927,072.11
Other independent offices (details on p. 382)	10,719,127.08	1,998,995.30	36,039,389.13	35,649,277.33	35,476,223.63	1,598,718.73	9,510,520.15	2,172,049.00
District of Columbia	8,651,657.69	2,433,797.60	39,829,127.39	39,721,452.32	39,486,695.19	486,171.94	8,273,160.82	2,668,554.73
Total	665,279,111.61	131,620,105.19	1,923,321,973.38	1,945,282,080.31	1,960,937,195.85	29,642,393.23	613,676,611.45	115,964,989.65
Add unclassified items			1687,900.63	1687,900.63	1687,900.63			
Total	665,279,111.61	131,620,105.19	1,924,009,874.01	1,945,969,980.94	1,961,625,096.48	29,642,393.23	613,676,611.45	115,964,989.65
Interest on public debt			731,850,073.89	731,850,073.89	731,850,073.89			
Refunds of receipts:								
Customs	9,423.36	1,963,194.45	21,901,547.64	21,901,768.35	21,957,089.74	169.27	9,033.38	1,907,873.06
Internal revenue	96,648,186.78	12,561,533.29	45,100,531.46	139,334,057.46	144,738,163.55	446,687.44	1,967,973.34	7,157,427.20
Postal deficiency			32,080,202.46	32,080,202.46	32,080,202.46			
Panama Canal	7,431,001.92	1,983,616.51	7,610,000.00	10,659,442.27	10,522,497.10		4,381,559.65	2,120,561.68
Operations in special accounts:								
Railroads	305,724,693.49	45,125,328.75	165,435,189.89	578,408.29	395,096.12	1,642,454.61	470,095,837.06	44,942,015.58
War Finance Corporation		61,130,762.38			3,803,323.00			64,934,085.38
Shipping Board	67,492,348.07	30,778,822.02	39,480,625.04	29,881,876.33	33,835,507.52	49,822.37	77,041,274.41	26,825,190.83
Alien property funds		515,796.55			10,299.41			505,497.14
Adjusted service certificate fund		295,461.63	112,000,000.00	111,998,763.10	111,675,127.60		1,236.90	619,097.13
Civil-service retirement fund	38,844.59	196,564.37	28,048.48	50,716.65	77,652.15		117,609.72	68,195.57
Investment of trust funds:								
Government life insurance		1,296,118.58	60,855,288.80	60,855,288.80	61,062,293.63			1,089,113.75
District of Columbia teachers' retirement		68.42	522,776.47	522,776.47	522,524.22			320.67
Foreign Service retirement			71,700.00	71,700.00	71,700.00			
General railroad contingent	72,649.43		1,180,094.59	1,179,957.39	1,179,957.39		72,786.63	
Total ordinary	1,142,696,259.25	287,467,372.14	3,142,125,952.73	3,085,676,762.52	3,107,009,767.02	31,781,526.92	1,167,363,922.54	266,134,367.64

Public debt retirements chargeable against ordinary receipts:									
Sinking fund	83. 80		* 354, 742, 054. 27	354, 741, 300. 00	354, 741, 300. 00			838. 07	
Purchases and retirements from foreign repayments	289. 68		19, 067, 725. 21	19, 068, 000. 00	19, 068, 000. 00			14. 89	
Received from foreign governments, under debt settlements			162, 736, 050. 00	162, 736, 050. 00	162, 736, 050. 00				
Received from estate taxes			1, 500. 00	1, 500. 00	1, 500. 00				
Purchases and retirements from franchise tax receipts (Federal reserve and Federal intermediate credit banks)			618, 367. 05	* 618, 367. 05	* 618, 367. 05				
Forfeitures, gifts, etc			3, 080, 803. 25	3, 080, 803. 25	3, 080, 803. 25				
Total	373. 48		540, 246, 499. 78	540, 246, 020. 30	540, 246, 020. 30			852. 96	
Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:	1, 142, 696, 632. 73	287, 467, 372. 14	3, 682, 372, 452. 51	3, 625, 922, 782. 82	3, 647, 255, 787. 32	31, 781, 526. 92	1, 167, 364, 775. 50	266, 134, 367. 64	
Add—									
Disbursing officers' credits, etc., at beginning of fiscal year				287, 467, 372. 14					
Deduct—									
Disbursing officers' credits, etc., at close of fiscal year				3, 913, 390, 154. 96					
Total expenditures on basis of checks issued				3, 647, 255, 787. 32	3, 647, 255, 787. 32				
Less net increase in outstanding checks				2, 250, 168. 08	2, 250, 168. 08				
Total ordinary expenditures, including public debt retirements chargeable against ordinary receipts on basis of daily Treasury statements, revised				3, 645, 005, 619. 24	3, 645, 005, 619. 24				

¹ Repayments credited direct to appropriations (unclassified).
² Exclusive of \$14,268,183.62 referred to in note 49, p. 91.

³ Exclusive of \$1,267,010.15 for "Premium on the public debt."
⁴ For gold reserve against United States notes.

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

Appropriations from the general fund	Funds available in 1928			Expenditures in 1928 (see p. 6)			Unexpended balances June 30, 1928	
	Unexpended balances June 30, 1927		Appropriations	Warrants-issued basis	Checks-issued basis	Amount carried to surplus fund (Act June 20, 1874, 18 Stat. 110)	On books of Treasury	To credit of disbursing officers
	On books of Treasury	To credit of disbursing officers						
Other independent offices:								
Alien Property Custodian ¹	\$21,821.76	\$3,148.88	\$98,000.00	\$31,359.24	\$34,508.12	\$20,821.76	\$67,640.76	-----
Alaska relief funds	38,245.06	-----	8,596.43	18,625.22	18,625.22	-----	11,023.41	-----
American Battle Monuments Commission	1,771,085.56	35,097.33	700,000.00	440,000.00	117,218.83	-----	2,031,085.56	\$357,878.50
Arlington Memorial Bridge Commission	3,557,865.22	109,327.43	-----	2,423,600.09	2,266,406.82	-----	1,134,265.13	266,520.70
Arlington Memorial Amphitheater Commission	476.82	-----	-----	-----	-----	-----	476.82	-----
Board of Mediation	180,846.28	-----	370,000.00	283,043.02	275,828.07	18,992.78	248,810.48	7,214.95
Board of Tax Appeals	85,311.14	17,176.34	721,780.00	661,296.22	663,585.42	4,644.42	141,150.50	14,887.14
Bureau of Efficiency	43,906.37	839.93	210,350.00	216,738.06	216,311.31	7,410.44	30,107.87	1,266.68
Civil Service Commission	28,026.19	2,635.28	1,198,947.11	1,163,884.97	1,150,852.65	6,017.48	57,070.85	15,667.60
Commission of Fine Arts	354.55	16.07	7,300.00	7,369.34	7,195.04	226.55	58.66	190.37
Employees' Compensation Commission	8,403.68	30,262.53	3,655,529.46	3,639,591.86	3,642,577.97	4,549.74	19,791.54	27,276.42
Federal Board for Vocational Education	1,670,905.85	1,254.00	8,165,231.64	7,618,445.49	7,610,930.57	814,511.30	1,403,180.70	8,768.92
Federal Power Commission	36,944.90	-----	40,442.74	50,695.36	48,470.95	989.35	25,702.93	2,224.41
Federal Radio Commission	-----	-----	320,186.00	62,186.00	54,036.88	-----	258,000.00	8,149.12
Federal Reserve Board	248,010.90	15,326.55	1,898,684.45	2,050,515.55	2,050,974.27	-----	96,179.80	14,867.83
General Accounting Office	31,197.92	275,432.17	3,854,572.48	3,789,161.36	3,952,989.54	20,898.67	75,710.37	111,603.99
United States Housing Corporation	375,566.85	1,144,242.51	564,951.10	404,651.52	477,348.65	194,512.78	341,353.65	1,071,545.38
Interstate Commerce Commission (exclusive of general railroad contingent fund)	594,103.86	36,252.12	7,967,716.01	7,112,244.38	7,147,548.71	302,442.34	1,147,133.15	947.70
National Advisory Committee for Aeronautics	16,121.93	23,495.66	549,547.31	530,901.80	535,548.78	6,055.99	28,711.45	18,848.68
Smithsonian Institution	1,062,658.30	64,571.24	352,755.87	314,130.83	334,877.75	1,724.16	1,099,559.18	43,824.32
National Museum	4,807.48	13,772.25	686,960.00	596,011.13	602,523.48	1,201.51	94,554.84	7,259.90
Public buildings and public parks	68,854.10	90,262.93	2,463,740.91	2,434,127.02	2,446,064.92	27,085.63	71,382.36	78,325.03
Personnel Classification Board	-----	-----	75,000.00	-----	-----	-----	75,000.00	-----
United States Geographic Board	1,171.20	222.33	3,945.00	4,067.67	4,052.52	85.95	962.58	237.48
United States Tariff Commission	112,669.89	10,360.44	686,000.00	684,347.95	646,298.78	109,677.24	4,644.70	48,409.61
Miscellaneous commissions, boards, etc.	668,860.46	88,374.38	456,668.48	118,126.80	178,815.86	43,018.09	964,384.05	27,685.32
Federal Oil Conservation Board	37,284.21	-----	-----	8,141.08	8,141.08	-----	29,143.13	-----
Federal Trade Commission	53,626.60	36,924.93	999,676.10	986,014.47	984,490.54	13,852.55	53,435.68	38,448.86
United States Coal Commission	-----	-----	.90	.90	.90	-----	-----	-----
Total	10,719,127.08	1,998,995.30	36,039,389.13	35,649,277.33	35,476,223.63	1,598,718.73	9,510,520.15	2,172,049.00

RECEIPTS AND EXPENDITURES, 1928

¹ Exclusive of Alien Property Custodian special deposit (trust) funds.

STATEMENT OF RECEIPTS AND APPROPRIATIONS UNDER SPECIAL FUNDS DURING THE FISCAL YEAR 1928

[Classified according to departments]

Receipts		Appropriations	
Title	Amount	Title	Amount
LEGISLATIVE			
Funds contributed for memorial to John Eriesson	\$15,835.63	Funds contributed for memorial to John Eriesson	\$15,835.63
Funds contributed for memorial to women of World War.	8,627.98	Memorial to women of World War, contributions.	8,627.98
Contributions to Library of Congress gift fund	123,275.99	Library of Congress gift fund	123,275.99
Income on Library of Congress trust fund, investment account.	17,825.45	Library of Congress trust fund, income from investment account.	17,825.45
	165,565.05		165,565.05
INDEPENDENT OFFICES			
FEDERAL POWER COMMISSION			
Proceeds of licenses under Federal water power act from Indian reservations.	\$2,418.18	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.	18,533.06	Payments to States under Federal water power act.	\$7,942.74
Proceeds of licenses under Federal water power act, improvements of navigable waters.	141,720.74	Reclamation fund (Department of the Interior)	10,590.32
		Maintenance and operation of dams and other improvements of navigable waters (War Department).	141,720.74
	162,671.98		160,253.80
FEDERAL RESERVE BOARD			
Assessments on Federal reserve banks for salaries and expenses, Federal Reserve Board.	\$1,898,684.45	Salaries and expenses, Federal Reserve Board	\$1,898,684.45
FEDERAL TRADE COMMISSION			
Excess licenses deposited under section 10 (c), trading with the enemy act.	\$15,326.10	Refund to depositors, excess licenses under section 10 (c), trading with the enemy act.	\$15,326.10
INTERSTATE COMMERCE COMMISSION			
General railroad contingent fund	\$1,180,094.59	General railroad contingent fund, sec. 15a, interstate commerce act.	\$1,180,094.59
U. S. SHIPPING BOARD			
Funds deposited for construction loans under sec. 11, merchant marine act, 1920.	² \$5,302,903.47	Construction loan fund, U. S. Shipping Board	\$19,571,087.09
DEPARTMENT OF AGRICULTURE			
Forest Service, cooperative funds	\$1,550,816.42	Cooperative work, Forest Service	³ \$1,666,388.41
Collections under cotton standards act	83,600.76	Cooperative work, Forest Service, act Mar. 3, 1925	⁴ 115,571.99
Forest-reserve fund	1,825,502.67	Expenses, cotton standards act	83,600.76
		Payments to States and Territories from national forests fund.	1,285,216.95
		Payments to school funds, Arizona and New Mexico, national forests fund.	26,198.94
		Roads and trails for States, national forests fund	514,086.78
	3,459,919.85		3,459,919.85

¹ Appropriated under "Indian moneys, proceeds of labor (trust fund)," Department of the Interior.

² Exclusive of \$14,268,183.62 referred to in note 3, p. 25.

³ Includes \$115,571.99 transferred from "Cooperative work, Forest Service, act Mar. 3, 1925."

⁴ Debit item, deduct. See note 3.

RECEIPTS AND EXPENDITURES, 1928

Statement of receipts and appropriations under special funds during the fiscal year 1928—Continued

Receipts		Appropriations	
Title	Amount	Title	Amount
DEPARTMENT OF THE INTERIOR			
Fees and commissions, land offices.....	\$358, 579. 65	5 and 3 per cent funds of the net proceeds of sales of public lands in the States.	\$13, 893. 36
Sale of public lands.....	351, 768. 78	Reclamation fund.....	696, 455. 07
Potash deposit royalties and rentals.....	7, 425. 58	} Reclamation fund.....	15, 254. 91
Proceeds of town sites, Reclamation Service.....	2, 661. 28		
Sale of reserve lands, reclamation projects, act May 20, 1920.	5, 168. 05	Reclamation fund.....	2, 454, 168. 66
Receipts under mineral leasing act of Feb. 25, 1920.	4, 207, 305. 40	Payments to States from receipts under mineral leasing act.	1, 753, 136. 74
Deposits by individuals for expenses of surveying public lands.	10, 758. 75	Deposits by individuals for surveying public lands.	10, 758. 75
Coos Bay wagon-road grant fund.....	23, 160. 23	Coos Bay wagon-road grant fund.....	23, 160. 23
Oregon and California land-grant fund.....	491, 346. 24	The Oregon and California land-grant fund.....	491, 346. 24
Proceeds from leases, Annette Islands Reserve, Alaska.	4, 201. 36	Annette Islands Reserve, Alaska, fund from leases.	4, 201. 36
Moneys due Oklahoma from royalties, oil and gas, south half of Red River, act Mar. 4, 1923.	66, 877. 96	Payment to Oklahoma from royalties, oil and gas, south half of Red River.	66, 877. 96
Donations to National Park Service.....	38, 820. 48	National Park Service, donations.....	29, 820. 48
Donations for purchase of lands, national parks..	11, 725. 00	National Park Service, donations (transfer to Department of Agriculture, Act May 21, 1920).	9, 000. 00
Sale of town lots, Hot Springs Reservation.....	(⁵)	Purchase of lands, National Parks, donations..	11, 725. 00
Maintenance charges, irrigation systems, Indian Service, for sundry projects.	863, 749. 54	Proceeds sale of town lots, Hot Springs Reservation.	⁶ 216. 91
		Proceeds of town sites for schools and other improvements, Alaska.	⁶ 201. 09
		Maintenance charges, irrigation systems, Indian Service, for sundry projects.	863, 749. 54
Reclamation fund.....	6, 443, 548. 30		
	7 5, 898, 995. 09	Reclamation fund.....	6, 443, 564. 12
		Transfers between general funds and reclamation fund (see note 20, p. 135).	7 5, 898, 995. 09
			124, 640. 00
	12, 342, 543. 39		12, 467, 199. 21

DEPARTMENT OF JUSTICE

Judicial fines, penalties, and forfeitures.....	\$3, 100. 00	} Retirements from gifts, forfeitures, and other miscellaneous receipts (public debt).	\$7, 150. 00
Collections under enforcement of national prohibition act (Judicial).	3, 000. 00		
Forfeitures, bonds of aliens.....	1, 000. 00	} Wagon roads, bridges, and trails, Alaska fund (War Department).	⁸ 123, 862. 63
Unclaimed moneys remaining in registry of courts five years or longer.	50. 00		
Alaska fund.....	153, 688. 27	Public schools, Alaska fund (Department of the Interior).	38, 422. 07
		Relief of the indigent, Alaska fund (independent offices).	15, 368. 83
		Redistribution funds, for indigent, Alaska fund..	⁹ 23, 965. 26
	160, 838. 27		160, 838. 27

DEPARTMENT OF LABOR

Forfeitures, bonds of aliens.....	\$73, 000. 00	Retirements from gifts, forfeitures, and other miscellaneous receipts (public debt).	\$73, 000. 00
Passage moneys collected from steamship companies for return of deported aliens.	318. 93	Return to deported aliens of passage money collected from steamship companies.	318. 93
	73, 318. 93		73, 318. 93

⁵ Receipts covered into the Treasury during the fiscal year 1923.
⁶ Debit item, deduct.
⁷ Receipts credited direct by repay covering warrants.

⁸ Includes \$23,965.26 transferred from "Redistribution funds, for indigent, Alaska fund."
⁹ Debit item, deduct, see note 8.

Statement of receipts and appropriations under special funds during the fiscal year 1928—Continued

Receipts		Appropriations	
Title	Amount	Title	Amount
NAVY DEPARTMENT			
Pay, miscellaneous, Navy (gain by exchange)-----	\$1,726.57	Pay, miscellaneous (Navy)-----	(10)
Royalties, Naval Petroleum Reserves, Wyoming-----	3,000,000.00	Retirements from gifts, forfeitures, and other miscellaneous receipts (public debt).	\$3,000,000.00
Profits from sale of ships' stores, Navy-----	297,915.26	Ships' stores profits, Navy-----	297,915.26
Navy fines and forfeitures-----	859,804.94	Navy fines and forfeitures-----	11 144,804.94
Naval hospital fund-----	498,901.70	Naval hospital fund-----	12 1,213,901.70
Clothing and small stores fund-----	83.81	Clothing and small-stores fund-----	83.81
	4,658,432.28		4,656,705.71

DEPARTMENT OF STATE			
Funds contributed as quotas to Pan American Union.	\$138,925.90	Pan American Union quotas-----	\$138,925.90
German Government's moiety, expenses, Mixed Claims Commission.	7,379.68	German Government's moiety, expenses, Mixed Claims Commission.	7,379.68
Hungarian Government's moiety, expenses, Tripartite Claims Commission.	3,803.04	Hungarian Government's moiety, expenses, Tripartite Claims Commission.	3,803.04
Austrian Government's moiety, expenses, Tripartite Claims Commission.	2,903.09	Austrian Government's moiety, expenses, Tripartite Claims Commission.	2,903.09
	153,011.71		153,011.71

TREASURY DEPARTMENT			
Assessments upon national banks for expenses of examinations.	\$2,602,495.75	Salaries and expenses, national-bank examiners.	\$2,602,495.75
Assessments on Federal and joint-stock land banks and Federal intermediate credit banks, salaries and expenses Federal Farm Loan Board.	723,031.57	{Salaries, Federal Farm Loan Board-----	529,328.14
Customs receipts (see p. 57)-----	2,291.06	{Miscellaneous expenses, Federal Farm Loan Board.	193,703.43
Internal-revenue receipts (see p. 59)-----	393,843.15	Philippine special fund (customs)-----	2,291.06
Cleveland (Ohio), Marine Hospital (new)-----	14 812,500.00	{Additional income tax on railroads in Alaska-----	14,658.19
		{Philippine special fund (internal revenue)-----	377,684.96
		{Received for estate taxes-----	(13)
		Cleveland (Ohio), Marine Hospital (new)-----	14 812,500.00

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.	\$34,799,201.01	Purchases and/or redemption of bonds, etc., from cash repayments of principal by foreign governments.	\$19,067,725.21
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).	11,697,224.20		
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.	135,307,350.00	Redemption of bonds, etc., received as repayments of principal by foreign governments.	27,428,700.00
Federal reserve bank franchise tax-----	249,591.17	Redemption of bonds, etc., received as interest payments on obligations of foreign governments.	135,307,350.00
Federal intermediate credit banks franchise tax--	368,775.88	Obligations retired from Federal reserve bank franchise tax receipts.	249,591.17
Donations to the United States-----	600.00	Obligations retired from net earnings derived by the United States from Federal intermediate credit banks.	368,775.88
Moneys received from persons unknown-----	50.00	Retirements from gifts, forfeitures, and other miscellaneous receipts (public debt). ¹⁵	653.25
Miscellaneous public debt redemptions-----	3.25	Received from estate taxes-----	1,500.00
Internal-revenue receipts (see above)-----	(16)		
	186,956,957.04		186,956,957.04

¹⁰ Credited to annual account, "Pay, miscellaneous (Navy)."
¹¹ Exclusive of 1,213,901.70 transferred to "Naval hospital fund."
¹² See note 11.
¹³ Account stated below.

¹⁴ Receipts credited direct by repay covering warrants.
¹⁵ The total credits to this account from all sources during the fiscal year 1928, amounted to \$3,080,803.25.
¹⁶ Included in internal-revenue receipts above.

RECEIPTS AND EXPENDITURES, 1928

Statement of receipts and appropriations under special funds during the fiscal year 1928—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
Amount withheld from purchase price of Cape Cod Canal to cover accrued interest on bonds of Boston, Cape Cod & New York Canal Co., from Jan. 1, 1928, to Mar. 30, 1928.	74,166.67	Interest on bonds of Boston, Cape Cod & New York Canal Co.	74,166.67
Sale of lands, etc., on account of military post construction fund.	2,897,484.57	Military post construction fund	17,624,619.59
Capital stock of the Hoboken & Manufacturers Railroad Co., owned by the United States.	425,000.00		
Dividends on capital stock of the Hoboken & Manufacturers Railroad Co., owned by the United States.	982,135.02		
Sale of land, San Juan, Porto Rico	4,000.00	Construction of noncommissioned officers' quarters, San Juan, Porto Rico.	4,000.00
Sale of ordnance material (War)	76,892.16	Ordnance material, proceeds of sales (War)	76,892.16
Funds contributed for improvement of roads, bridges, and related works, Alaska.	213,230.17	Funds contributed for improvement of roads, bridges, and trails, Alaska.	213,230.17
Advance of funds under act of Mar. 3, 1925, for improvement of rivers and harbors.	174,000.00	Advance of funds under act of Mar. 3, 1925, for improvement of rivers and harbors.	174,000.00
Funds contributed for improvement of rivers and harbors.	2,896,902.05	Funds contributed for improvement of rivers and harbors.	2,896,902.05
	7,745,850.64		4,065,850.64
DISTRICT OF COLUMBIA			
Escheated estates relief fund	\$2,097.95	Escheated estates relief fund	\$2,097.95
Industrial Home School fund	185.62	Industrial Home School fund	185.62
Gasoline tax road and street fund	1,402,832.11	Gasoline tax road and street fund	18,80,029.00
Refund of excess rentals recovered by Rent Commission, District of Columbia.	70.29	Gasoline tax road and street improvements	1,482,861.11
		Payment to tenants excess rentals recovered by Rent Commission, District of Columbia.	70.29
		Water fund	18,45,897.82
		Washington Aqueduct	196,687.23
		Water department	880,401.27
		Water tower, Reno Reservoir	60,000.00
Water fund	1,422,690.68	Refunding water rents, etc.	2,000.00
		Water main and addition to Reno Reservoir, water fund.	245,000.00
		Site, high service reservoir	79,000.00
		Emergency fund, Washington Aqueduct	5,000.00
	2,827,876.65		2,827,876.65
Total special fund receipts	227,103,994.40	Total special fund appropriations, exclusive of transfers between funds.	237,812,689.09

¹⁷ Exclusive of \$3,680,000 transferred to "Construction of buildings, utilities, and appurtenances at military posts"¹⁸ Debit item, deduct.

STATEMENT OF RECEIPTS AND APPROPRIATIONS UNDER TRUST FUNDS DURING THE FISCAL YEAR 1928

(Classified according to department)

Receipts		Appropriations	
Title	Amount	Title	Amount
LEGISLATIVE			
Contributions to Library of Congress trust fund, Investment Account.	\$128, 108. 66	Library of Congress trust fund, Investment Account.	\$128, 108. 66
INDEPENDENT OFFICES			
U. S. EMPLOYEES' COMPENSATION COMMISSION			
Receipts under Longshoremen's and Harbor Workers' Compensation Act.	\$6, 000. 00	Relief and rehabilitation, Longshoremen's and Harbor Workers' Compensation Act.	\$6, 000. 00
U. S. VETERANS' BUREAU			
Government Life Insurance Fund.....	\$81, 810, 245. 24	United States Government life insurance fund, Veterans' Bureau.	\$81, 810, 245. 24
DEPARTMENT OF THE INTERIOR			
Outstanding liabilities, lands.....	\$13, 663. 76	Outstanding liabilities, lands.....	\$13, 663. 76
Completing surveys within railroad land grants.....	10, 000. 00	Completing surveys within railroad land grants.....	10, 000. 00
Unearned moneys, lands.....	175. 24	Unearned moneys, lands.....	175. 24
Personal funds of patients, St. Elizabeths Hospital.	162, 822. 81	Personal funds of patients, St. Elizabeths Hospital.	162, 822. 81
Pension money, St. Elizabeths Hospital.....	81, 119. 80	Pension money, St. Elizabeths Hospital.....	81, 119. 80
Unclaimed moneys of discharged patients, St. Elizabeths Hospital.	3, 357. 11	Unclaimed moneys of discharged patients, St. Elizabeths Hospital.	3, 357. 11
Proceeds from effects of deceased employees, Interior Department.	86. 11	Effects of deceased employees, Interior Department.	86. 11
Proceeds of sale and leases of Indian lands, etc.....	16, 408, 956. 44	Indian trust funds.....	¹ 16, 411, 374. 62
	16, 680, 181. 27		16, 682, 599. 45
Less amount carried to surplus on Indian trust funds.	1, 718. 66	Civil service retirement and disability fund.....	² 28, 048. 48
	16, 678, 462. 61		16, 710, 647. 93
NAVY DEPARTMENT			
Pay of the Marine Corps, deposit fund.....	\$15. 00	Pay of Marine Corps, deposit fund.....	\$15. 00
Navy pension fund, principal.....	4, 143. 09	Navy pension fund, principal.....	4, 143. 09
	4, 158. 09		4, 158. 09
DEPARTMENT OF STATE			
Estates of decedents.....	\$2, 828. 07	Estates of decedents, trust funds.....	\$2, 828. 07
Deductions from salaries, Department of State, proper.	1, 004. 67	Foreign Service retirement and disability fund.....	³ 163, 546. 54
Interest on investments, Foreign Service retirement and disability fund.	9, 548. 63		
Awards in pecuniary claims, United States and Great Britain, agreement of Aug. 18, 1910, provisions of act of Congress approved Feb. 27, 1896 (29 Stat., 32).	84, 164. 85	Awards in pecuniary claims, United States and Great Britain.	84, 164. 85
Wages due American seamen.....	170. 63	Wages due American seamen.....	170. 63
Funds and wages due sundry persons.....	390. 99	Funds and wages due sundry persons.....	390. 99
	98, 107. 84		³ 251, 101. 08

¹ Includes \$2,418.18 transferred from "Proceeds of licenses under Federal water power act from Indian reservations (special fund)."

² Credits by transfer appropriation warrants for the service of the fiscal year 1926 and prior years.

³ Includes \$152,993.24 transferred from annual accounts. See note 39, p. 225.

RECEIPTS AND EXPENDITURES, 1928

Statement of receipts and appropriations under trust funds during the fiscal year 1928—Continued

Receipts		Appropriations	
Title	Amount	Title	Amount
TREASURY DEPARTMENT			
Unclaimed moneys under condemnation awards, Treasury Department.....	\$27, 510. 00	Unclaimed condemnation awards, Treasury Department.....	\$27, 510. 00
WAR DEPARTMENT			
Soldiers' Home permanent fund.....	\$714, 174. 00	Soldiers' Home permanent fund.....	⁴ \$719, 468. 23
Pay of the Army, deposit fund.....	1, 562, 980. 63	Pay of the Army, deposit fund.....	1, 562, 980. 63
Proceeds from estates of deceased soldiers.....	39, 965. 87	Estates of deceased soldiers, U. S. Army.....	⁵ 34, 671. 64
	2, 317, 120. 50		2, 317, 120. 50
DISTRICT OF COLUMBIA			
Miscellaneous trust-fund deposits.....	\$832, 255. 72	Miscellaneous trust-fund deposits.....	\$832, 255. 72
Deductions from teachers' salaries, retirement fund.....	282, 307. 49	Teachers' retirement fund deductions.....	361, 459. 87
Interest on investments for District of Columbia teachers' retirement fund.....	79, 152. 38		
Permit fund.....	31, 113. 50	Permit fund.....	31, 113. 50
Policemen and firemen's relief fund.....	⁶ 585, 876. 42	Policemen and firemen's relief fund.....	⁷ 30, 139. 50
Surplus fund.....	21. 00	Surplus fund.....	21. 00
Unclaimed moneys under condemnation awards, Rock Creek and Potomac Parkway Commission, District of Columbia.....	3, 491. 00	Unclaimed condemnation awards, Rock Creek and Potomac Parkway Commission, District of Columbia.....	3, 491. 00
Washington redemption fund.....	660, 561. 04	Washington redemption fund.....	660, 561. 04
	2, 474, 778. 55		1, 919, 041. 63
Total trust fund receipts.....	103, 544, 491. 49	Total trust fund appropriations, exclusive of transfers between funds.....	103, 173, 933. 13

⁴ Includes \$5,294.23 transferred from "Estates of deceased soldiers, U. S. Army."⁵ Exclusive of \$5,294.23 transferred to "Soldiers' Home permanent fund."⁶ Includes \$454,645.41 credits from District of Columbia general funds.⁷ \$555,736.92 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 1928

[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		\$15, 035. 50		
Library of Congress gift fund		106, 152. 75		
Library of Congress trust fund, income from investment account		9, 766. 45		
Library of Congress trust fund, investment account			\$91, 126. 26	
		130, 954. 70	91, 126. 26	\$222, 080. 96
INDEPENDENT OFFICES				
Salaries and expenses, Federal Board for Vocational Education	\$200, 075. 39			
Cooperative vocational education, teachers, etc.	1, 015, 538. 91			
Cooperative vocational education in agriculture	2, 795, 018. 88			
Cooperative vocational education in trades and industries	2, 920, 526. 92			
Guaranty to carriers after termination of Federal control	<i>1, 642, 454. 61</i>			
Reimbursement to carriers of deficits during Federal control	618, 693. 72			
Expenses of Smithsonian Institution (interest on trust fund)	63, 521. 12			
Judgments in admiralty suits under act Mar. 9, 1920, United States Shipping Board	17, 540. 63			
Increase of compensation, Veterans' Bureau	10. 00			
Payments to States under Federal Water Power Act		15, 739. 76		
Relief of the indigent and redistribution funds, Alaska fund		18, 625. 22		
Salaries and expenses, Federal Reserve Board		2, 050, 974. 27		
General railroad contingent fund, section 15a, interstate commerce act		1, 179, 957. 39		
Construction loan fund, United States Shipping Board		6, 504, 968. 33		
Military and naval insurance, Veterans' Bureau		3, 332, 710. 41		
United States Government life insurance fund, Veterans' Bureau			81, 731, 560. 17	
	5, 988, 470. 96	13, 102, 975. 38	81, 731, 560. 17	100, 823, 006. 51
DEPARTMENT OF AGRICULTURE				
Acquisition of lands for protection of watersheds of navigable streams	<i>508. 93</i>			
Cooperative agricultural extension work	4, 578, 436. 62			
Cooperative construction, etc., of roads and trails, national forests	<i>25, 394. 40</i>			
Increase of compensation, Department of Agriculture	<i>3, 020. 35</i>			
National Forest Reservation Commission	126. 52			
Refund to depositors, excess of deposits, national forests fund	105, 666. 11			
Refunding moneys erroneously received and covered into the Treasury	57. 40			
Meat inspection, Bureau of Animal Industry	3, 000, 000. 00			
Cooperative work, Forest Service		1, 508, 080. 65		
Cooperative work, Forest Service, act Mar. 3, 1925		74. 28		
Expenses, cotton standards act		83, 817. 93		
Payments to States and Territories from the national forests fund		1, 285, 216. 95		
Payments to school funds, Arizona and New Mexico, national forests fund		26, 198. 94		
Roads and trails for States, national forests fund		660, 192. 55		
	7, 655, 362. 97	3, 563, 581. 30		11, 218, 944. 27
DEPARTMENT OF COMMERCE				
Refunding penalties or charges erroneously exacted	3, 283. 87			
Refunding moneys erroneously received and covered into the Treasury	494. 70			
Increase of compensation, Department of Commerce	<i>4. 00</i>			
	3, 770. 57			3, 770. 57

¹ The details of receipts on account of special and trust funds are shown on pp. 383 to 388.

RECEIPTS AND EXPENDITURES, 1928

Recapitulation of expenditures made from specific and indefinite permanent annual appropriations, including special and trust funds, during the fiscal year 1928—Continued

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

ARY

	Specific and indefinite permanent annual appropriations	Special funds	Trust funds	Total
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.....	\$1, 130, 072. 68			
Surveying within land grants (reimbursable).....	2, 840. 99			
Indemnity for swamp lands to States.....	99. 97			
Repayments for lands erroneously sold.....	10, 368. 97			
Colleges for agriculture and the mechanic arts.....	2, 550, 000. 00			
Distribution of Revised Statutes, etc.....	400. 00			
Civilization of the Sioux.....	70, 334. 00			
Interest on Indian trust funds.....	762, 459. 99			
Indian Service supply fund.....	422, 047. 51			
Deposits by individuals for surveying public lands.....		\$28, 605. 02		
The Oregon and California land-grant fund.....		201, 024. 92		
Payments to States from receipts under mineral leasing act.....		2, 499, 957. 97		
Payment to Oklahoma from royalties oil and gas, south half Red River.....		38, 876. 16		
Coos Bay wagon road grant fund.....		47, 813. 55		
Proceeds sale of town lots, Hot Springs Reservation.....		7, 764. 78		
5 and 3 per cent funds of the net proceeds of sales of public lands in the States.....		13, 893. 36		
Reclamation fund.....		9, 485, 598. 44		
Yuma auxiliary irrigation project, Arizona.....		31, 646. 82		
National Park Service, donations.....		11, 360. 34		
National Park Service, donations (transfer to Department of Agriculture, act May 21, 1920).....		11, 099. 02		
Mesa Verde National Park, donations.....		15. 65		
Purchase of lands, National Parks, donations.....		7, 725. 00		
Public schools, Alaska fund.....		45, 704. 15		
Annette Islands Reserve, Alaska, fund from leases.....		42, 263. 76		
Maintenance, construction charges, etc., irrigation systems, Indian Service (for appropriations, see p. 170).....		904, 049. 88		
Completing surveys within railroad land grants.....			\$7, 276. 03	
Outstanding liabilities, lands.....			581. 59	
Unearned moneys, lands.....			143. 75	
Civil-service retirement and disability fund.....			77, 652. 15	
Personal funds of patients, St. Elizabeths Hospital.....			149, 833. 05	
Pension money, St. Elizabeths Hospital.....			79, 835. 65	
Indian moneys, proceeds of labor.....			2, 755, 870. 28	
Proceeds of oil and gas leases, royalties, etc., Osage Reservation, Okla.....			13, 033, 932. 45	
Miscellaneous trust funds of Indian tribes.....			3, 834, 852. 75	
	4, 948, 624. 11	13, 314, 105. 18	19, 939, 977. 70	\$38, 202, 706. 99
DEPARTMENT OF JUSTICE				
Return of unclaimed moneys deposited by clerks of courts.....	10, 188. 72			
Refunding moneys erroneously received and covered into the Treasury.....	3, 491. 37			
Increase of compensation, Department of Justice.....	2. 66			
	13, 677. 43			13, 677. 43
DEPARTMENT OF LABOR				
Return to deported aliens of passage money collected from steamship companies.....		1, 546. 22		1, 546. 22
NAVY DEPARTMENT				
Increase of compensation, Naval Establishment.....	27. 02			
Naval Home, Philadelphia, Pa.....	154, 853. 63			
Naval supply account fund.....	3, 243, 352. 02			
Naval supply account fund (transfer to War Department, act May 21, 1920).....	131, 117. 12			
Naval working fund.....	131, 099. 87			
Navy fines and forfeitures.....		317, 392. 93		
Clothing and small stores fund.....		1, 709, 519. 11		
Ship's stores profits, Navy.....		322, 904. 75		
Naval hospital fund.....		2, 403, 927. 39		
Pay of the Navy, deposit fund.....			19, 176. 85	
Navy allotments (transfer to Veterans' Bureau, act Oct. 6, 1917).....			1, 034. 23	

Recapitulation of expenditures made from specific and indefinite permanent annual appropriations, including special and trust funds, during the fiscal year 1928—Continued

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

	Specific and indefinite permanent annual appropriations	Special funds	Trust funds	Total
NAVY DEPARTMENT—continued				
Navy pension fund, principal			\$302. 65	
Return of subscriptions to Liberty bond issues by civilian employees of Naval Establishment			4. 00	
Marine Corps allotments (transfer to Veterans' Bureau, act Oct. 6, 1917)			220. 83	
Pay of the Marine Corps, deposit fund			11, 716. 27	
Prize money to captors			9. 66	
Prize money to captors, Spanish War			15. 01	
	<i>\$2, 826, 254. 38</i>	<i>\$1, 334, 705. 96</i>	<i>6, 536. 84</i>	<i>\$1, 485, 011. 58</i>
POST OFFICE DEPARTMENT				
Deficiency in the postal revenues	32, 080, 202. 46			32, 080, 202. 46
DEPARTMENT OF STATE				
Pay of Foreign Service officers for services to American vessels and seamen	6, 794. 72			
Refunding moneys erroneously received and covered into the Treasury	16. 58			
Salaries and expenses, United States Court for China	500. 00			
Refunding passport fees	27. 00			
German Government's moiety, expenses, Mixed Claims Commission		9, 922. 22		
Austrian Government's moiety, expenses, Tripartite Claims Commission		2, 856. 44		
Hungarian Government's moiety, expenses, Tripartite Claims Commission		3, 756. 22		
Pan American Union quotas		133, 839. 31		
Awards in pecuniary claims, United States and Great Britain			62, 440. 99	
Estates of decedents, trust funds			1, 049. 90	
Foreign Service retirement and disability fund			154, 797. 75	
Miscellaneous trust funds			31. 27	
	<i>7, 338. 30</i>	<i>150, 374. 19</i>	<i>218, 319. 91</i>	<i>376, 032. 40</i>
TREASURY DEPARTMENT				
Recoinage of silver coins	261, 011. 48			
Expense of loans, act Sept. 24, 1917, as amended	<i>12, 251. 06</i>			
Expense of loans, act Sept. 24, 1917, as amended and extended	1, 108, 548. 09			
Preparation, custody, and delivery of farm-loan bonds (reimbursable)	36, 932. 72			
Preparation, custody, and delivery of Federal intermediate credit banks securities (reimbursable)	415. 02			
Preparation and issue of Federal reserve notes (reimbursable)	305, 456. 99			
Debentures or drawbacks, bounties, or allowances (customs)	14, 313, 882. 06			
Refund of excessive duties (customs)	7, 624, 301. 32			
Refunding moneys erroneously received and covered into the Treasury (customs)	68. 66			
Refunding penalties or charges erroneously exacted (customs)	216. 38			
Refunding proceeds of unclaimed merchandise (customs)	9, 755. 94			
Proceeds of goods seized and sold	1, 662. 66			
Refunding to national banking associations, excess duty	10. 64			
Contingent expenses, national currency (reimbursable)	155, 772. 71			
Allowance or drawback (internal revenue)	127, 683. 02			
Redemption of stamps (internal revenue)	746, 911. 70			
Refunding moneys erroneously received and covered into the Treasury (internal revenue)	1, 689. 79			
Repayment of taxes erroneously collected under act of June 13, 1898	10, 652. 91			
Allowance or drawback, Bureau of Prohibition	361, 391. 36			
To promote the education of the blind (interest)	10, 000. 00			
Increase of compensation, Treasury Department	<i>215. 40</i>			
Salaries, Federal Farm Loan Board		547, 989. 09		
Salaries and expenses, reviewing appraisers, Federal Farm Loan Board		9. 83		
Miscellaneous expenses, Federal Farm Loan Board		185, 470. 77		
Salaries and expenses, national-bank examiners		2, 354, 829. 16		
Philippine special fund (customs)		6. 47		
Additional income tax on railroads in Alaska (internal revenue)		18, 827. 34		

Recapitulation of expenditures made from specific and indefinite permanent annual appropriations, including special and trust funds, during the fiscal year 1928—Continued

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

	Specific and indefinite permanent annual appropriations	Special funds	Trust funds	Total
TREASURY DEPARTMENT—continued				
Philippine special fund (internal revenue).....		\$527, 975. 32		
Building or purchase of such vessels as may be required for the Coast Guard, proceeds of sales.....		17, 880. 91		
Rebuilding and improving Coast Guard stations, proceeds of sales.....		<i>4, 575. 13</i>		
Cleveland, Ohio, marine hospital (new).....		191, 887. 09		
Coast Guard allotments (transfer to Veterans' Bureau, act Oct. 6, 1917).....			\$15. 00	
Securities trust fund.....			47, 406. 71	
Outstanding liabilities.....			386, 746. 71	
Unclaimed condemnation awards, Treasury Department.....			27, 500. 00	
	\$24, 627, 810. 15	3, 840, 300. 85	311, 855. 00	\$28, 156, 256. 00
WAR DEPARTMENT				
Claims of officers and men of the Army for destruction of private property.....	856. 38			
Extra pay, Regular Army, war with Spain.....	196. 12			
Increase of compensation, War Department.....	244. 95			
Increase of compensation, Military Establishment.....	43, 802. 08			
Extra pay to volunteers, war with Spain.....	831. 55			
Replacing Army transportation.....	<i>20, 168. 89</i>			
Replacing regular supplies of the Army.....	<i>134, 529. 44</i>			
Replacing water and sewers at military posts.....	586. 87			
Replacing medical supplies.....	84, 187. 70			
Replacing clothing and equipage.....	52, 901. 78			
Replacing Signal Corps supplies and equipment.....	25, 830. 40			
Replacing Engineer equipment of troops, act July 9, 1918.....	<i>24, 372. 20</i>			
Replacing Engineer operations in the field, act July 9, 1918.....	116. 67			
Replacing Engineer depots.....	<i>2, 758. 41</i>			
Replacing ordnance and ordnance stores.....	<i>1, 457, 114. 56</i>			
Arming and equipping the militia.....	20. 00			
Examinations and surveys at South Pass, Mississippi River.....	9, 678. 72			
Gauging the waters of Mississippi River and its tributaries.....	9, 450. 00			
Maintenance of channel, South Pass, Mississippi River.....	98, 666. 87			
Operating snag and dredge boats on upper Mississippi, Illinois, and Minnesota Rivers.....	26, 165. 07			
Operating snag boats on the Ohio River.....	35, 135. 07			
Operating and care of canals and other works of navigation.....	5, 526, 081. 71			
Permanent International Commission of Congresses of Navigation.....	1, 941. 85			
Removing obstructions in Mississippi, Atchafalaya, and Old Rivers.....	98, 766. 67			
Removing sunken vessels or craft obstructing or endangering navigation.....	357, 203. 44			
Judgments in admiralty suits under act of Mar. 9, 1920 (War).....	250. 00			
Soldiers' Home interest account.....	106, 197. 65			
Construction of barracks and quarters, etc., Second Corps Area (act Feb. 12, 1925).....		230. 44		
Restoration of Fort McHenry, Md.....		6, 151. 52		
Preservation, birthplace of Abraham Lincoln.....		1, 816. 15		
Ordnance material, proceeds of sales (War).....		146, 898. 14		
Construction of noncommissioned officers' quarters, San Juan, P. R.....		3, 999. 99		
Protective works and measures, Lake of the Woods and Rainy River, Minn.....		34, 520. 74		
Wagon roads, bridges, and trails, Alaska fund.....		125, 460. 53		
Funds contributed for improvement of roads, bridges, and trails, Alaska.....		178, 743. 66		
Funds advanced for improvement of river and harbor work, act Mar. 3, 1925 (for appropriation accounts see pp. 304, 308):				
Rivers.....		146, 742. 70		
Harbors.....		907, 343. 17		
Funds contributed for improvement of river and harbor work (for appropriation accounts see pp. 304, 308):				
Rivers.....		2, 649, 145. 39		
Harbors.....		204, 067. 85		
Pay of the Army deposit fund.....			1, 221, 979. 03	
Soldiers' Home permanent fund.....			659, 579. 55	

Recapitulation of expenditures made from specific and indefinite permanent annual appropriations, including special and trust funds, during the fiscal year 1928—Continued

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

	Specific and indefinite permanent annual appropriations	Special funds	Trust funds	Tota
WAR DEPARTMENT—continued				
Army allotments (transfer to Veterans' Bureau, act Oct. 6, 1917)-----			\$15, 834. 97	
Estates of deceased soldiers, United States Army-----			20, 384. 88	
	\$4, 839, 894. 71	\$4, 405, 120. 28	1, 886, 108. 49	\$11, 131, 123. 48
DISTRICT OF COLUMBIA				
Extensions, etc., of streets and avenues-----	26, 934. 34			
Refunding taxes-----	60, 991. 35			
Escheated estates relief fund-----		2, 042. 64		
Industrial Home School fund-----		1, 047. 26		
Gasoline tax road and street improvements-----		1, 401, 744. 88		
Payments to tenants excess rentals recovered by Rent Commission, District of Columbia-----		96. 00		
Purchase and maintenance of traffic lights-----		32, 423. 63		
Emergency fund, Washington Aqueduct-----		5, 000. 00		
Washington Aqueduct-----		204, 730. 91		
Water Department-----		914, 402. 15		
Water tower, Reno Reservoir-----		51, 084. 32		
Water main and addition to Reno Reservoir, water fund-----		260, 641. 20		
Refunding water rents, etc-----		2, 081. 58		
Site, high service reservoir-----		82, 572. 20		
Miscellaneous trust fund deposits-----			889, 484. 78	
Outstanding liabilities-----			296. 84	
Permit fund-----			56, 708. 98	
Surplus fund-----			6. 00	
Teachers' retirement fund deductions-----			366, 668. 26	
Washington redemption fund-----			731, 245. 79	
	87, 925. 69	2, 957, 866. 77	2, 043, 816. 97	5, 089, 609. 43
PUBLIC DEBT				
Principal chargeable against ordinary receipts-----	354, 741. 300. 00	185, 504. 720. 30		
Principal payable from permanent indefinite appropriations-----	7, 220, 978, 398. 88			
Interest-----	731, 850, 073. 89			
Premium on the public debt-----	1, 267, 010. 15			
	8, 308, 836, 782. 92	185, 504, 720. 30		8, 494, 341, 503. 22
Total expenditures from specific and indefinite permanent annual appropriations, etc-----	8, 386, 263, 605. 89	228, 306, 251. 13	105, 605, 591. 34	8, 720, 175, 448. 36

RECAPITULATION OF EXPENDITURES MADE FROM THE ANNUAL AND INDEFINITE APPROPRIATIONS FOR "INCREASE OF COMPENSATION" DURING THE FISCAL YEAR 1928

[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 1928	
	1924	1923	1922	1921	1920	1919			1918
INCREASE OF COMPENSATION									
United States Veterans' Bureau.....	\$6. 67							\$10. 00	\$16. 67
Department of Agriculture.....				\$2,959.33	\$61. 02				3, 020. 35
Department of Commerce.....					4. 67			. 67	4. 00
Department of the Interior.....								5. 33	5. 33
Department of Justice.....			\$0. 66	2. 00					7. 15
Naval Establishment.....	4. 49						\$26. 35	. 67	27. 02
Treasury Department.....		\$16. 00	111. 00	47. 93	53. 00	\$3. 47		53. 04	178. 36
War Department.....	6. 00					5. 00		249. 95	238. 95
Military Establishment.....			4. 00		19. 61	6. 00		43, 831. 69	43, 802. 08
Total, increase of compensation.....	3. 82	16. 00	115. 66	3, 009. 26	138. 30	14. 47	26. 35	44, 151. 35	40, 880. 19

RECAPITULATION OF EXPENDITURES MADE FROM THE APPROPRIATIONS FOR "PRINTING AND BINDING" DURING THE FISCAL YEAR 1928

[On basis of checks issued]

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

	1928	1927	1926	1925	1924	Certified claims	Total for fiscal year 1928
PRINTING AND BINDING							
Library of Congress.....	\$291, 792. 04	\$36, 475. 45	\$7, 357. 60				\$335, 625. 09
Government Printing Office (public printing and binding).....	1, 503, 237. 78	558, 474. 96	15, 345. 38				2, 077, 058. 12
Executive Office.....	2, 574. 31	558. 35					3, 132. 66
Advisory Committee for Aeronautics.....	4, 950. 74	5, 271. 77					10, 222. 51
Alien Property Custodian.....	287. 86	90. 31					378. 17
Board of Mediation.....	1, 141. 47						1, 141. 47
Board of Tax Appeals.....	24, 459. 22	7, 256. 94	1, 450. 50				33, 166. 66
Bureau of Efficiency.....	267. 86	171. 18					439. 04
Civil Service Commission.....	41, 899. 32	9, 300. 05	24. 72				51, 224. 09
Commission of Fine Arts.....	219. 34	. 62					219. 96
U. S. Employees' Compensation Commission.....	9, 734. 32	896. 26					10, 630. 58
Federal Power Commission.....	900. 86	3, 512. 53					4, 413. 39
Federal Trade Commission.....	9, 746. 34	5, 335. 25			\$59. 97		15, 021. 62
General Accounting Office.....	19, 908. 77	4, 385. 89					24, 294. 66
United States Housing Corporation.....	317. 78	64. 56					382. 34
Interstate Commerce Commission.....	171, 269. 82	4, 999. 46					176, 269. 28
Smithsonian Institution.....	37, 255. 71	32, 914. 61	25, 420. 59				95, 590. 91
Office of Public Buildings and Public Parks of the National Capital.....	1, 322. 37	1, 914. 68					3, 237. 05
U. S. Shipping Board.....	4, 256. 76	1, 799. 69					6, 056. 45
U. S. Tariff Commission.....	10, 883. 18	² 1, 177. 14					12, 060. 32
U. S. Veterans' Bureau.....	84, 987. 21	49, 424. 56		\$289. 30	9. 50		134, 112. 97
U. S. Geographic Board.....	99. 14	345. 00					444. 14
Department of Agriculture.....	556, 593. 78	236, 458. 00	6, 854. 38				799, 906. 16
Printing and binding publications, Diseases of the Horse and Diseases of Cattle.....		134. 50					134. 50
Department of Commerce.....	1, 179, 730. 37	491, 637. 90	4, 331. 50				1, 675, 699. 77
Patent Office.....			177. 37				177. 37
Bureau of Mines.....			3, 771. 40				3, 771. 40
Department of the Interior.....	124, 709. 12	99, 650. 35	30, 732. 79				255, 092. 26
Department of Justice and courts.....	173, 086. 87	³ 31, 220. 43	957. 95	192. 90		\$2. 50	205, 074. 85
Court of Claims.....	34, 663. 30	8, 583. 13					43, 246. 43
United States Supreme Court.....	12, 378. 74	12, 104. 09					24, 482. 83
Department of Labor.....	122, 930. 63	82, 865. 69					205, 796. 32
Navy Department.....	319, 445. 76	218, 331. 59	30, 442. 72				568, 220. 07
Department of State.....	87, 870. 66	53, 252. 50	11, 801. 42				152, 924. 58
Pan American Union.....	20, 000. 00						20, 000. 00
Treasury Department.....	547, 649. 08	⁴ 229, 396. 80	595. 89				777, 641. 77
Bureau of the Budget.....	22, 304. 15						22, 304. 15
War Department.....	272, 088. 21	220, 234. 41	89, 460. 31	143. 38			581, 639. 55
Supreme Court, District of Columbia.....	3, 532. 33	1, 620. 96					5, 153. 29
Total.....	5, 698, 495. 20	2, 409, 859. 61	228, 724. 52	625. 58	69. 47	2. 50	8, 336, 386. 78

¹ 1923.

² Includes \$12.53 for 1926-27.

³ Includes \$7,831.86 for 1926-27.

⁴ Includes \$14,216.47 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 1928¹

[On check-issued basis]

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

Expenditures during the fiscal year 1928 from appropriations for the fiscal year 1928 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 Justice	For Navy	For State
Department of Agriculture		\$14,650.59	\$340,914.67	\$4,120.41	\$11,498.50	\$888.44
Department of Commerce			1,393.86		96,407.16	802.57
Department of Labor						1,470.00
Department of the Interior	\$437.90	12,708.42			59,513.02	49,726.22
Navy Department			84.00			
Department of State	621.00					
Treasury Department				32,470.44		435.00
War Department		112.00	72,950.60		1,585,947.87	49,721.06
Panama Canal						1,210.00
Veterans' Bureau					1,255.06	
Total	1,058.90	27,471.01	415,343.13	36,590.85	1,752,111.49	104,253.29

Expended by—	For Treasury	For War	For Veterans' Bureau	For Federal Power Commission	For Advisory Committee for Aeronautics	Total
Department of Agriculture		\$627.37			\$2,500.00	\$375,199.98
Department of Commerce	\$11,520.77	31,284.03			32,589.83	173,998.22
Department of Labor						1,470.00
Department of the Interior			\$1,045.73	\$490.52		123,921.81
Navy Department		68,041.24	5,232.52			73,357.76
Department of State						621.00
Treasury Department			338,654.10			371,559.54
War Department	4,983.17		2,848,891.57			4,562,606.27
Panama Canal						1,210.00
Veterans' Bureau	15.00	15,834.97				17,105.03
Total	16,488.94	84,117.67	3,193,823.92	490.52	35,089.83	5,666,839.55

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. 689)]

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
RECEIPTS, FISCAL YEAR 1928			
Receipts, fiscal year 1928 (p. 64)		32, 901, 871. 57	
Less United States share (p. 64)		124, 255. 57	
			32, 777, 616. 00
Total available during fiscal year 1928			47, 823, 038. 15
EXPENDITURES, FISCAL YEAR 1928			
Expenditures, fiscal year 1928 (p. 335):			
Warrant basis (sec. 305 R. S.)	\$40, 244, 228. 79		
Less United States share (lump sum appropriation \$9,000,000, under act of Mar. 2, 1927, plus charges \$68,023.65)	9, 068, 023. 65		
		31, 176, 205. 14	
Add disbursing officers' balances, June 30, 1927 (as above)	2, 433, 866. 02		
Less United States share	11, 787. 95		
		2, 422, 078. 07	
			33, 598, 283. 21
Deduct disbursing officers' balances, June 30, 1928	2, 668, 875. 40		
Less United States share	22, 567. 34		
		2, 646, 308. 06	
Total expenditures chargeable against the District of Columbia during 1928 (cash basis—checks issued)			30, 951, 975. 15
BALANCE DUE THE DISTRICT OF COLUMBIA, JUNE 30, 1928			
Warrant balance, June 30, 1928 (sec. 305 R. S.)		14, 224, 754. 94	
Disbursing officers' balances, June 30, 1928 (p. 335)	2, 668, 875. 40		
Less United States share (p. 335)	22, 567. 34		
		2, 646, 308. 06	
Cash balance, June 30, 1928 (on basis of checks issued)			16, 871, 063. 00

STATEMENT OF THE PUBLIC DEBT

Loans	Outstanding June 30, 1927	Receipts (issues)	Expenditures (retirements)	Outstanding June 30, 1928
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)-----	13,229,660.00	\$1,582,720.00		14,812,380.00
Liberty loan bonds--				
First Liberty loan (3½ per cent)-----	1,397,687,000.00		\$800.00	1,397,686,200.00
First Liberty loan (convertible 4 per cent)-----	5,155,700.00		150.00	5,155,650.00
First Liberty loan (convertible 4¼ per cent)-----	532,823,350.00		23,200.00	532,820,150.00
First Liberty loan (second convertible 4¼ per cent)-----	3,492,150.00			3,492,150.00
Third Liberty loan (4¼ per cent)-----	2,147,664,850.00		918,816,250.00	1,228,848,600.00
Fourth Liberty loan (4¼ per cent)-----	6,296,906,450.00		2,862,850.00	6,294,043,600.00
Treasury bonds--				
Bonds of 1947-1952 (4¼ per cent)-----	762,320,300.00			762,320,300.00
Bonds of 1944-1954 (4 per cent)-----	1,042,401,500.00			1,042,401,500.00
Bonds of 1946-1956 (3¾ per cent)-----	491,212,100.00			491,212,100.00
Bonds of 1943-1947 (3⅞ per cent)-----	467,801,650.00	27,053,100.00	150,000.00	494,704,750.00
Treasury notes:				
Series A-1930-1932 (3½ per cent)-----	1,320,914,650.00		105,761,450.00	1,215,153,200.00
Series B-1930-1932 (3½ per cent)-----		619,495,700.00	4,400,000.00	615,095,700.00
Series C-1930-1932 (3½ per cent)-----		607,399,650.00		607,399,650.00
Adjusted service--				
Series A-1930 (4 per cent)-----	50,000,000.00		18,500,000.00	31,500,000.00
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
Series A-1933 (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
Series 1933 (4 per cent)-----		14,800,000.00		14,800,000.00
Foreign service retirement fund--				
Series 1933 (4 per cent)-----		152,000.00		152,000.00
Certificates of indebtedness:				
Series T. D. 1928 (3¼ per cent)-----		261,761,000.00		261,761,000.00
Series T. D. 2, 1928 (3¼ per cent)-----		201,544,500.00		201,544,500.00
Series T. M., 1929 (3¾ per cent)-----		360,947,000.00		360,947,000.00
Series T. M. 2, 1929 (3⅞ per cent)-----		211,784,000.00		211,784,000.00
Series T. D. 3, 1928 (4 per cent)-----		216,371,500.00		216,371,500.00
Adjusted service--				
Series 1927-1928 (4 per cent)-----	16,000,000.00		16,000,000.00	
Treasury war savings certificates:				
Series 1923, issue Sept. 30, 1922-----	127,388,258.75	9,142,914.65	109,099,846.55	27,431,326.85
Series 1923, issue Dec. 1, 1923-----	23,196,942.50	806,629.20	700,968.80	23,302,602.90
Series 1924, issue Dec. 1, 1923-----	93,410,288.35	3,290,955.30	2,966,136.95	93,735,106.70
Total interest-bearing debt-----	15,837,424,979.60	2,659,531,669.15	1,179,261,552.30	17,317,695,096.45
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
Certificates of indebtedness (6 per cent)-----	151,610.26			151,610.26
Compound interest notes-----	3,000.00		160.00	3,000.00
Consols of 1865 (6 per cent)-----	157,120.00			156,960.00
Consols of 1867 (6 per cent)-----	55,350.00			55,350.00
Consols of 1868 (6 per cent)-----	84,050.00			84,050.00
Consols of 1862 (6 per cent)-----	3,800.00			3,800.00
Five-twenties of 1862 (6 per cent)-----	105,250.00			105,250.00

¹ Includes \$50 conversions.

² Excludes \$50 conversions.

RECEIPTS AND EXPENDITURES, 1928

Statement of the public debt—Continued

Loans	Outstanding June 30, 1927	Receipts (issues)	Expenditures (retirements)	Outstanding June 30, 1928
MATURED DEBT ON WHICH INTEREST HAS CEASED—				
continued				
Old debt matured; issued prior to Apr. 1, 1917—Con.				
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, continued (3½ per cent)	50.00	-----	-----	50.00
Funded loan of 1891 (4½ per cent)	18,800.00	-----	-----	18,800.00
Funded loan of 1891, continued (2 per cent)	1,000.00	-----	-----	1,000.00
Funded loan of 1907 (4 per cent)	855,350.00	-----	\$300.00	355,050.00
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, continued (3½ per cent)	600.00	-----	-----	600.00
Loan of 1863 (6 per cent)	3,100.00	-----	-----	3,100.00
Loan of 1863, continued (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)	225,940.00	-----	6,300.00	219,640.00
Loan of 1925 (4 per cent)	609,500.00	-----	81,200.00	528,300.00
1-year notes of 1863 (5 per cent)	30,050.00	-----	-----	30,050.00
Oregon war debt (6 per cent)	2,250.00	-----	-----	2,250.00
Refunding certificates (4 per cent)	9,090.00	-----	40.00	9,050.00
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	-----	50.00	2,250.00
2-year notes of 1863	26,700.00	-----	-----	26,700.00
Total old debt	2,111,260.26	-----	88,050.00	2,023,210.26
Certificates of indebtedness, at various interest rates, matured:				
Certificates of indebtedness, T. S. 1925 (2¾ per cent)	1,000.00	-----	-----	1,000.00
Certificates of indebtedness, T. D. 1925 (3 per cent)	7,000.00	-----	-----	7,000.00
Certificates of indebtedness, T. J. 1926 (3 per cent)	5,000.00	-----	4,000.00	1,000.00
Certificates of indebtedness, T. M. 2-1928 (3 per cent)	-----	3 \$61,500.00	-----	61,500.00
Certificates of indebtedness, T. J. 1928 (3½ per cent)	-----	4 2,797,200.00	-----	2,797,200.00
Certificates of indebtedness, T. S. 2-1927 (3½ per cent)	150,618,000.00	-----	150,610,500.00	7,500.00
Certificates of indebtedness, T. M. 1928 (3¼ per cent)	306,208,000.00	-----	306,122,000.00	86,000.00
Certificates of indebtedness, T. S. 1927 (3¼ per cent)	229,269,500.00	-----	229,217,000.00	52,500.00
Certificates of indebtedness, T. J. 2-1926 (3¼ per cent)	43,000.00	-----	39,000.00	4,000.00
Certificates of indebtedness, T. J. 1927 (3½ per cent)	1,279,000.00	-----	1,230,500.00	48,500.00
Certificates of indebtedness, T. D. 1926 (3¼ per cent)	83,500.00	-----	78,000.00	5,500.00
Certificates of indebtedness (various) (3¾ per cent)	2,500.00	-----	2,000.00	500.00
Certificates of indebtedness (various) (4 per cent)	22,500.00	-----	8,500.00	14,000.00
Certificates of indebtedness (various) (4¼ per cent)	5,000.00	-----	4,000.00	1,000.00
Certificates of indebtedness (various) (4½ per cent)	48,500.00	-----	23,500.00	25,000.00
Certificates of indebtedness (various) (4¾ per cent)	2,500.00	-----	-----	2,500.00
Certificates of indebtedness (various) (5¼ per cent)	9,000.00	-----	-----	9,000.00
Certificates of indebtedness (various) (5½ per cent)	18,500.00	-----	1,500.00	17,000.00
Certificates of indebtedness (various) (5¾ per cent)	12,500.00	-----	2,500.00	10,000.00
Certificates of indebtedness (various) (6 per cent)	15,000.00	-----	3,000.00	12,000.00
Total certificates of indebtedness	687,650,000.00	2,858,700.00	687,346,000.00	3,162,700.00

* Exclusive of \$250,516,000 issued and retired in same fiscal year.

* Exclusive of \$419,254,000 issued and retired in same fiscal year.

RECEIPTS AND EXPENDITURES, 1928

Statement of the public debt—Continued

Loans	Outstanding June 30, 1927	Receipts (issues)	Expenditures (retirements)	Outstanding June 30, 1928
MATURED DEBT ON WHICH INTEREST HAS CEASED—continued				
Treasury notes, at various interest rates, matured:				
Series B-1926 (4¼ per cent)	\$305,500.00		\$222,100.00	\$83,400.00
Series B-1925 (4¾ per cent)	173,900.00		85,900.00	88,000.00
Series C-1925 (4½ per cent)	183,700.00		103,800.00	79,900.00
Series A-1927 (4½ per cent)	355,779,900.00		354,925,000.00	854,900.00
Series A-1925 (4¾ per cent)	78,600.00		29,500.00	49,100.00
Series A-1926 (4¾ per cent)	157,500.00		105,800.00	51,700.00
Series B-1927 (4¾ per cent)	6,755,900.00		6,001,700.00	754,200.00
Series B-1924 (5½ per cent)	76,000.00		48,800.00	27,200.00
Series A-1924 (5¾ per cent)	73,700.00		31,200.00	42,500.00
Total Treasury notes	363,584,700.00		361,553,800.00	2,030,900.00
Second Liberty loan (4 per cent)	18,323,300.00		⁵ 15,847,400.00	2,475,900.00
Second Liberty loan (convertible 4¼ per cent)	1,288,056,450.00		⁶ 1,257,784,850.00	30,271,600.00
Victory notes (3¾ and 4¾ per cent)	3,179,800.00		959,400.00	2,220,400.00
Treasury war savings certificates:				
Series 1921, issue Dec. 15, 1921	56,875.00		40,100.00	16,775.00
Series 1922, issue Dec. 15, 1921	50,878,051.85	\$2,714,830.90	52,414,257.75	1,178,625.00
Series 1922, issue Sept. 30, 1922	14,385,784.50	1,093,131.65	13,527,366.15	1,951,550.00
	1,374,880,261.35	3,807,962.55	1,340,573,373.90	38,114,850.00
Total outstanding matured debt on which interest has ceased	2,428,226,221.61	6,666,662.55	2,389,561,223.90	45,331,660.26
DEBT BEARING NO INTEREST				
United States notes	346,681,016.00			346,681,016.00
Less gold reserve	⁷ 155,420,720.98		618,367.05	⁷ 156,039,088.03
Old demand notes	53,012.50			53,012.50
National-bank notes and Federal reserve bank notes	47,605,174.50	25,121,597.50	27,686,920.00	45,039,852.00
Fractional currency	1,993,383.72		909.68	1,992,474.04
Thrift and Treasury savings stamps, unclassified sales, etc.	3,611,199.15	3,786.81	78,446.25	3,536,539.71
Total outstanding debt bearing no interest, less gold reserve	244,523,064.89	25,125,384.31	28,384,642.98	241,263,806.22
Total gross debt	18,510,174,266.10	2,691,323,716.01	3,597,207,419.18	17,604,290,562.93
Certificates of indebtedness issued and retired in same fiscal year:				
Certificates of indebtedness, T. M. 2, 1928 (3 per cent)		250,516,000.00	250,516,000.00	
Certificates of indebtedness, T. J. 1928 (3½ per cent)		419,254,000.00	419,254,000.00	
Certificates of indebtedness, specials (3 per cent)		2,412,000,000.00	2,412,000,000.00	
Certificates of indebtedness, specials (3¼ per cent)		767,000,000.00	767,000,000.00	
Certificates of indebtedness, specials (4 per cent)		302,500,000.00	302,500,000.00	
Certificates of indebtedness, civil service retirement fund series		12,600,000.00	12,600,000.00	
Certificates of indebtedness, Foreign Service retirement fund series		147,000.00	147,000.00	
Total certificates of indebtedness issued and retired in same fiscal year		4,164,017,000.00	4,164,017,000.00	
Total public debt receipts and expenditures		6,855,340,716.01	7,761,224,419.18	

⁵ Includes \$1,300 conversions.

⁶ Excludes \$1,300 conversions.

⁷ Deduct.

GOLD RESERVE FUND, \$156,039,088.03

See p. 41 - 337

The reserve fund was increased by \$618,367.05 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 1928, covering earnings during the calendar year 1927.

UNITED STATES PAPER CURRENCY FUNDS

Issues	Amount	Redemptions	Amount
Gold certificates issued	\$597,000,000	Gold certificates redeemed	\$703,110,500
Silver certificates issued	578,076,000	Silver certificates redeemed	576,263,800
Decrease	104,319,154	Treasury notes of 1890 redeemed	20,854
Total	1,279,395,154	Total	1,279,395,154

STATEMENT EXHIBITING THE PRIVATE RELIEF ACTS PASSED BY THE FIRST SESSION OF THE SEVENTIETH CONGRESS, FOR WHICH APPROPRIATIONS WERE ESTABLISHED ON THE BOOKS OF THE TREASURY DURING THE FISCAL YEAR 1928

No.	Approved	Beneficiaries	Page	Amount appropriated
EMPLOYEES' COMPENSATION COMMISSION				
120	May 12, 1928	Vern E. Townsend	81	¹ \$636. 13
290	May 29, 1928	John J. Fitzgerald	81	¹ 653. 33
		Total		1, 289. 46
UNITED STATES SHIPPING BOARD				
262	do	Owners of schooner Addison E. Bullard	89	83, 215. 00
UNITED STATES VETERANS' BUREAU				
116	May 12, 1928	Lois Wilson	93	2, 000. 00
254	May 29, 1928	Louise M. Cambouri	93	251. 26
273	do	Lula Lewis	93	320. 00
		Total		2, 571. 26
DEPARTMENT OF AGRICULTURE				
164	May 22, 1928	Havert S. Sealy and Porteus R. Burke	109	10, 000. 00
267	May 29, 1928	W. H. Kaufman	109	25. 00
		Total		10, 025. 00
DEPARTMENT OF COMMERCE				
148	May 17, 1928	Francis Sweeney	127	80. 00
218	May 28, 1928	Florida East Coast Car Ferry Co.	127	6, 971. 45
		Total		7, 051. 45
DEPARTMENT OF THE INTERIOR				
50	Mar. 27, 1928	John A. Fox	143	786. 28
65	Apr. 11, 1928	Sanitarium Co., Portland, Oreg.	143	1, 180. 00
111	May 3, 1928	Homestead settlers on the drained Mud Lake bottom, Minnesota	143	34, 850. 58
203	May 28, 1928	Frank Hartman	143	97. 08
237	May 29, 1928	William A. Light	176	1, 524. 89
240	do	Omer D. Lewis	176	1, 573. 21
246	do	Frank Topping	176	\$372. 00
		J. A. Garrett	176	127. 90
		Charles H. Lemon	176	1, 006. 50
		Elmer B. Irvan	176	121. 00
		G. C. Rothwell	176	1, 240. 00
		E. L. Brown	176	492. 60
		Robert White	176	228. 00
		Charles L. Shifar	176	332. 50
		A. E. Welsh	176	421. 80
		Total		4, 342. 30
263	do	George A. Robertson	143	1, 250. 00
265	do	W. H. Talbert	176	135. 00
		Total		45, 739. 34
DEPARTMENT OF JUSTICE				
9	Feb. 13, 1928	Randolph Sias	187	205. 00
66	Apr. 1, 1928	W. J. Bryson	187	500. 00
82	Apr. 23, 1928	Louis H. Harmon	187	500. 00
103	Apr. 28, 1928	R. Bluestein	187	978. 60
212	May 28, 1928	F. L. Campbell	187	500. 00
228	May 29, 1928	Wade Allen and Ed Johnson	187	204. 59
243	do	J. F. Nichols	187	200. 00
247	do	S. Davidson & Sons	187	300. 00
		Total		3, 388. 19
DEPARTMENT OF LABOR				
121	May 14, 1928	William Thurman Enoch	191	5, 000. 00
NAVY DEPARTMENT				
10	Feb. 13, 1928	Adriano Cruceta	210	1, 000. 00
51	Mar. 28, 1928	Victorina Mesa	210	500. 00
58	Apr. 6, 1928	Clifford D. Ham	210	5, 300. 00
99	Apr. 27, 1928	Frank Dixon	210	360. 00

Transferred to "Employees Compensation Fund" for monthly payments.

RECEIPTS AND EXPENDITURES, 1928

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Statement exhibiting the private relief acts passed by the first session of the Seventieth Congress, for which appropriations were established on the books of the Treasury during the fiscal year 1928—Continued

No.	Approved	Beneficiaries	Page	Amount appropriated
NAVY DEPARTMENT—continued				
125	May 14, 1928	William V. Tynes	210	\$125. 00
126	do	Mary E. O'Connor	210	3, 572. 40
128	do	M. M. Edwards	210	1, 000. 00
149	May 17, 1928	Elmer J. Nead	210	277. 35
163	May 22, 1928	Louie June	210	2, 500. 00
168	do	Jesse W. Boisseau	210	164. 81
197	May 26, 1928	Ralph Ole Wright and Varina Belle Wright	210	2, 500. 00
221	May 28, 1928	George B. Booker Co.	210	102. 69
233	May 29, 1928	P. L. Andrews Corporation	210	9, 672. 39
Total				27, 074. 64
POST OFFICE DEPARTMENT				
45	Mar. 27, 1928	Frances L. Dickinson	211	60. 00
49	do	Jennie Roll	211	517. 64
113	May 8, 1928	Margaret T. Head, administratrix	211	5, 000. 00
127	May 14, 1928	John M. Savery	211	1, 500. 00
131	do	Heirs of John Eimer	211	5, 000. 00
138	May 16, 1928	William R. Connolly	211	1, 250. 00
141	do	D. George Shorten	211	95. 06
167	May 22, 1928	John P. Stafford	211	469. 10
170	do	Joseph F. Friend	211	2, 000. 00
216	May 28, 1928	Albert Wood	211	750. 00
258	May 29, 1928	Agnes McManus and George J. McManus	211	14, 400. 00
Total				31, 041. 80
DEPARTMENT OF STATE				
74	Apr. 20, 1928	Edward S. Lathrop	224	281. 05
76	do	Widows of certain Foreign Service officers:	224	
		Mabel Rees Coffin	224	\$9, 000
		Sarah Linard	224	3, 500
		Catherine Re Qua Johnson	224	6, 000
156	May 21, 1928	Maurice P. Dunlap	224	18, 500. 00
Total				300. 00
Total				19, 081. 05
TREASURY DEPARTMENT				
6	Feb. 11, 1928	Owner of schooner Sentinel	266	77. 60
8	do	Howard V. Sloan	266	77. 50
18	Feb. 15, 1928	Josephine Thibodeaux	266	2, 000. 00
83	Apr. 23, 1928	Farmers National Bank, Danville, Ky	266	1, 110. 00
91	Apr. 26, 1928	Mary Clerkin	266	140. 00
139	May 16, 1928	Jesse R. Shivers	266	796. 95
140	do	Smith Tablet Co	266	150. 00
142	do	E. A. Clatterbuck	266	24. 65
146	do	Marion Banta	266	81. 50
180	May 25, 1928	Higgins Lumber Co	266	15, 293. 90
181	May 26, 1928	Widow of Mervin W. Glover	266	4, 725. 00
182	do	A. F. Gallagher	266	190. 40
184	do	Pocahontas Fuel Co. (Inc.)	266	1, 200. 00
215	May 28, 1928	James M. E. Brown and Lena Belle Brown	266	2, 500. 00
219	do	William R. Boyce & Son	266	1, 208. 25
235	May 29, 1928	Will J. Allen	266	80. 00
256	do	Larry M. Temple	266	1, 174. 66
257	do	H. C. Magoon	266	2, 500. 00
286	do	Augusta Cornog	266	2, 000. 00
Total				35, 330. 41
WAR DEPARTMENT				
11	Feb. 13, 1928	Lewis H. Francke and Blanche F. Shelley, heirs of Ralph K. Warrington	314	3, 092. 63
12	do	Sabino Apodaca	312	704. 00
13	do	Robert F. Yeaman	314	217. 70
17	do	Ida F. Baum	312	5, 000. 00
30	Mar. 8, 1928	Mary M. Jones	313	1, 035. 00
33	Mar. 10, 1928	Heirs of Jacob Thomas	314	497. 28
34	Mar. 12, 1928	James W. Kingon	313	170. 00
39	Mar. 23, 1928	G. W. Rogers	313	400. 00

Statement exhibiting the private relief acts passed by the first session of the Seventieth Congress, for which appropriations were established on the books of the Treasury during the fiscal year 1928—Continued

No.	Approved	Beneficiaries	Page	Amount appropriated
WAR DEPARTMENT—continued				
40	Mar. 23, 1928	M. Zingarell and wife, Mary Alice Zingarell.....	314	\$1, 140. 00
44	Mar. 24, 1928	Kate Mathews.....	313	5, 000. 00
47	Mar. 27, 1928	Maj. F. Ellis Reed.....	313	261. 26
63	Apr. 10, 1928	Charles H. Niehaus.....	313	33, 121. 00
86	Apr. 23, 1928	James A. De Loach.....	313	2, 500. 00
90	Apr. 26, 1928	Charles Caudwell.....	313	10, 219. 65
104	Apr. 28, 1928	Ona Harrington.....	313	667. 40
105	do.....	Old Dominion Land Co.....	313	3, 314. 40
108	May 1, 1928	Martha A. Hauch.....	313	2, 000. 00
109	May 3, 1928	Anton Anderson.....	312	170. 00
115	May 11, 1928	William Childers.....	313	840. 00
132	May 14, 1928	George M. Browder and F. N. Browder.....	312	7, 500. 00
133	do.....	Clarence Cleghorn.....	313	408. 00
134	May 16, 1928	Jennie Wyant.....	314	\$546. 00
		General Hospital of Weston.....	314	569. 50
		Frances V. Dodge.....	313	384. 50
				1, 500. 00
136	do.....	Heirs of Thomas C. Longino.....	313	1, 000. 00
143	do.....	Christine Brenzinger.....	312	150. 00
144	do.....	McAteer Ship Building Co. (Inc.).....	313	50, 000. 00
173	May 22, 1928	F. C. Wallace.....	314	2, 910. 87
201	May 26, 1928	Thomas Huggins.....	314	750. 00
202	do.....	Gunther Carl Back.....	312	5, 522. 00
217	May 28, 1928	Edward F. Gallagher, administrator of estate of Charles Gallagher.....	313	23, 387. 03
229	May 29, 1928	Paul D. Carlisle.....	313	341. 28
238	do.....	Martha Henson.....	313	2, 500. 00
244	do.....	Capt. Clarence Barnard.....	312	1, 374. 21
245	do.....	Lulu Chaplin.....	313	5, 000. 00
248	do.....	Estate of Haller Nutt.....	313	75, 000. 00
252	do.....	May Gordon Rodes and Sara Louise Rodes.....	313	35, 750. 00
253	do.....	Sallie Stapleford.....	313	\$100. 54
		Mrs. J. C. Stuckert.....	313	331. 74
		Mary E. Hildebrand.....	313	266. 45
		Kate Wright.....	314	362. 00
		Mary M. Janvier.....	313	87. 85
		Harry L. Gray.....	313	212. 83
		Frank D. Carrow.....	313	121. 00
		Harry V. Buckson.....	312	333. 31
		George H. Swain.....	313	51. 65
		Claude N. Jester.....	313	341. 64
		Charles H. Jamison.....	313	200. 15
				2, 409. 16
259	do.....	Hottum-Kennedy Dry Dock Co.....	313	1, 231. 50
261	do.....	Alice E. Moore.....	313	2, 000. 00
297	do.....	M. Levin and Sons.....	313	269. 70
		Total.....		289, 352. 07
		Grand total, private acts.....		560, 159. 67

APPROPRIATIONS ESTABLISHED ON THE BOOKS OF THE TREASURY DURING THE FISCAL YEAR 1928 UNDER MISCELLANEOUS PUBLIC ACTS AND RESOLUTIONS

Department	No. of act	Approved	Amount	Department totals
Agriculture.....	1 12	Mar. 7, 1928	\$200, 000. 00	\$200, 000. 00
Navy.....	343	May 2, 1928	7, 872. 00	7, 872. 00
State.....	23	Feb. 10, 1928	65, 000. 00	
	249	Apr. 10, 1928	461. 59	65, 461. 59
Treasury.....	579	May 29, 1928	118, 035. 69	118, 035. 69
War.....	388	May 15, 1928	3, 000. 00	
	357	May 9, 1928	2, 000. 00	
	1 44	May 16, 1928	25, 000. 00	30, 000. 00
Total.....				2 421, 369. 28

¹ Resolution.

² Exclusive of appropriation of \$10,000 contained in Public Act No. 597, approved May 29, 1928 (State Department), not available until July 1, 1928.

RAILROADS

Summary of transactions by appropriations under Railroad Administration and Transportation Act, fiscal years 1918 to 1928, inclusive, on basis of warrants issued

	Year	Balance at beginning of year	Appropriations	Expenditures	To surplus fund	Balance at close of year
Federal control of transportation systems.	1918		\$500,000,000.00	\$150,000,000.00		\$350,000,000.00
	1919	\$350,000,000.00		349,238,385.21		761,614.79
	1920	761,614.79	1,250,000,000.00	998,191,299.31		252,570,315.48
	1921	252,570,315.48		139,043,816.56		113,526,498.92
	1922	113,526,498.92		¹ 162,446,269.68		275,972,768.60
	1923	275,972,768.60		22,066,461.87		253,906,306.73
	1924	253,906,306.73		¹ 91,919,630.63		345,825,937.36
	1925	345,825,937.36		¹ 135,087,612.53	\$440,000,000.00	40,913,549.89
	1926	40,913,549.89		¹ 16,234,135.09		57,147,684.98
	1927	57,147,684.98		¹ 55,462,049.67		112,609,734.65
	1928	112,609,734.65		¹ 79,608,148.55		192,217,883.20
Total			1,750,000,000.00	1,117,782,116.80	440,000,000.00	192,217,883.20
Loans to railroads after termination of Federal control, etc.	1920		² 300,000,000.00	6,064,600.00		293,935,400.00
	1921	293,935,400.00		210,140,396.18		83,795,003.82
	1922	83,795,003.82		14,510,263.34		69,284,740.48
	1923	69,284,740.48		¹ 44,589,382.43		113,874,122.91
	1924	113,874,122.91		¹ 2,511,224.19		116,385,347.10
	1925	116,385,347.10		¹ 23,127,739.60		139,513,086.70
	1926	139,513,086.70		¹ 19,381,145.29		158,894,231.99
	1927	158,894,231.99		¹ 34,220,726.85		193,114,958.84
	1928	193,114,958.84		¹ 84,758,184.24		277,873,143.08
Total			300,000,000.00	22,126,856.92		277,873,143.08
Advances to carriers during guaranty period (indefinite).	1920		34,057,000.00	34,057,000.00		
	1921		210,178,874.00	210,178,874.00		
Total			244,235,874.00	244,235,874.00		
Reimbursements to carriers of deficits during Federal control (indefinite).	1920		302,001.87	302,001.87		
	1921		1,626,190.89	1,626,190.89		
	1922		1,925,854.74	1,925,854.74		
	1923		4,044,154.11	4,044,154.11		
	1924		1,477,032.73	1,477,032.73		
	1925		720,967.66	720,967.66		
	1926		108,076.77	74,253.27	33,823.50	
	1927		166,981.57	166,981.57		
	1928		618,693.72	618,693.72		
Total			10,989,954.06	10,956,130.56	33,823.50	
Advances to American Railway Express Co. during guaranty period (indefinite).	1921		19,700,000.00	19,700,000.00		
Guaranty to American Railway Express Co. during guaranty period (indefinite).	1921		7,450,000.00	7,450,000.00		
	1922		925,000.00	925,000.00		
	1926		2,010,788.70	2,010,788.70		
Total			10,385,788.70	10,385,788.70		
Guaranty to carriers after termination of Federal control (indefinite).	1921		150,880,085.01	150,880,085.01		
	1922		19,852,707.58	19,852,707.58		
	1923		35,557,879.64	35,557,879.64		
	1924		27,910,546.15	27,910,546.15		
	1925		22,922,651.94	22,922,651.94		
	1926		1,281,866.23	1,264,433.41	17,432.82	
	1927		619,930.76	613,541.68	6,389.08	
	1928			¹ 1,642,454.61	1,642,454.61	
Total			259,025,667.31	257,359,390.80	1,666,276.51	
Judgments, United States courts U. S. Railroad Administration	1927		133,031.85	133,031.85		
	1928		4,810.78			4,810.78
Total			137,842.63	133,031.85		4,810.78
Grand total			2,549,475,126.70	³ 1,682,679,189.63	441,700,100.01	470,095,837.06
Total, railroads	1918		\$500,000,000.00	\$150,000,000.00		\$350,000,000.00
	1919	\$350,000,000.00		349,238,385.21		761,614.79
	1920	761,614.79	1,584,359,001.87	1,038,614,901.18		546,505,715.48
	1921	546,505,715.48	389,835,149.90	739,019,362.64		197,321,502.74
	1922	197,321,502.74	22,703,562.32	¹ 125,232,444.02		345,257,509.08
	1923	345,257,509.08	39,602,033.75	17,079,113.19		367,780,429.64
	1924	367,780,429.64	29,387,578.88	¹ 65,043,275.94		462,211,284.46
	1925	462,211,284.46	23,643,619.60	¹ 134,571,732.53	\$440,000,000.00	180,426,636.59
	1926	180,426,636.59	3,400,731.70	¹ 32,265,805.00	51,256.32	216,041,916.97
	1927	216,041,916.97	919,944.18	¹ 88,769,221.42	6,389.08	305,724,693.49
	1928	305,724,693.49	623,504.50	¹ 165,390,093.68	1,642,454.61	470,095,837.06
Grand total			2,594,475,126.70	³ 1,682,679,189.63	441,700,100.01	470,095,837.06

¹ Credit, deduct.

² Of this amount \$33,113,602.88 was expended by warrants (net) for judgments, decrees, awards, etc.

³ The net expenditures to June 30, 1928, after making allowance for miscellaneous receipts, assets held June 30, 1928, and interest on loans, amounted to \$1,637,490,166.72.

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

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

	Fiscal years							Total	
	1921	1922	1923	1924	1925	1926	1927		1928
Unexpended balance (warrant) at beginning of year		\$1,486,389.37	\$706,127.14	\$96,488.23	\$85,423.55	\$1,487,116.89	\$570,065.73	\$38,844.59	
Credits:									
On account of deductions from basic compensation of employees subject to the civil-service retirement act (2½ per cent from Aug. 1, 1920, to June 30, 1926, and 3½ per cent thereafter)	\$12,524,244.87	14,095,240.06	14,173,720.41	15,157,756.01	17,998,866.56	17,969,178.50	24,355,882.00	26,454,611.68	\$142,729,500.09
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	3,048,244.55	12,796,044.92
Profits on investments	1,683.85	127,920.00			169,453.12		116,041.97		415,098.94
	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	29,541,700.82	155,940,643.95
Charges:									
On account of 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	10,990,454.10	51,026,444.08
On account of 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	3,422,717.21	20,562,979.02
On account of interest on refunds		40,111.12	107,904.39	144,127.42	171,071.86	262,315.88	329,869.02	348,445.44	1,403,845.13
On account of direct settlements of General Accounting Office, including differences between disbursing officers' balances as at beginning and close of year	186,467.41	122,953.27	175,927.18	68,417.33	167,730.01	64,534.51	115,028.85	137,525.65	30,311.99
On account of investments at 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	14,800,000.00	82,799,454.01
On account of accrued interest on investments (repayable in subsequent year)		3,647.63		9,785.05	57,957.33	845.39			
On account of repayment of accrued interest on investments of previous years			3,647.63		9,785.05	57,957.33	845.39		
Unexpended balance (warrant) at end of year	1,486,389.37	706,127.14	96,488.23	85,423.55	1,487,116.89	570,065.73	38,844.59	117,609.72	117,609.72
	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	29,541,700.82	155,940,643.95

¹ Credits, deduct.

Face amount of securities held at close of each year specified

	1921	1922	1923	1924	1925	1926	1927	1928
Treasury notes (5¾ per cent), A-1924	\$8,000,000.00							
Fourth Liberty loan bonds (4¼ per cent)		\$9,864,250.00	\$9,864,250.00	\$9,864,250.00	\$20,188,350.00	\$23,524,050.00	\$22,695,050.00	\$22,695,050.00
Second Liberty loan bonds (4¼ per cent)		8,120,000.00	8,120,000.00	8,120,000.00	22,500,000.00	30,500,000.00		
Treasury notes (4¾ per cent), A-1926			2,050,000.00	2,050,000.00	2,050,000.00			
Treasury notes (4¼ per cent), B-1926			6,000,000.00	6,000,000.00				
Treasury notes (4½ per cent), A-1927				7,000,000.00				
Certificates of indebtedness (4 per cent)				993,500.00				
Treasury notes (4 per cent), 1931							31,200,000.00	31,200,000.00
Treasury notes (4 per cent), 1932							14,400,000.00	14,400,000.00
Treasury notes (4 per cent), 1933								14,800,000.00
	8,000,000.00	17,984,250.00	26,034,250.00	34,027,750.00	44,738,350.00	54,024,050.00	68,295,050.00	83,095,050.00

Principal cost of securities held at close of each year specified

	1921	1922	1923	1924	1925	1926	1927	1928
Treasury notes (5¾ per cent), A-1924	\$8,000,000.00							
Fourth Liberty loan bonds (4¼ per cent)		\$9,245,997.64	\$9,245,997.64	\$9,245,997.64	\$19,800,436.47	\$23,217,656.54	\$22,399,454.01	\$22,399,454.01
Second Liberty loan bonds (4¼ per cent)		7,944,608.00	7,944,608.00	7,944,608.00	22,536,870.50	30,656,870.50		
Treasury notes (4¾ per cent), A-1926			2,065,065.11	2,065,065.11	2,065,065.11			
Treasury notes (4¼ per cent), B-1926			6,030,000.00	6,030,000.00				
Treasury notes (4½ per cent), A-1927				7,016,796.88				
Certificates of indebtedness (4 per cent)				1,001,754.69				
Treasury notes (4 per cent), 1931							31,200,000.00	31,200,000.00
Treasury notes (4 per cent), 1932							14,400,000.00	14,400,000.00
Treasury notes (4 per cent), 1933								14,800,000.00
	8,000,000.00	17,190,605.64	25,285,670.75	33,304,222.32	44,402,372.08	53,874,527.04	67,999,454.01	82,799,454.01

RECEIPTS AND EXPENDITURES, 1928

CIVIL SERVICE RETIREMENT AND DISABILITY FUND—Continued

[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, 1928

	Fiscal years							Total
	1921 and 1922	1923	1924	1925	1926	1927 ¹	1928	
CREDITS								
On account of deductions from basic compensation of employees subject to the civil-service retirement act (2½ per cent from Aug. 1, 1920, to June 30, 1926, and 3½ per cent thereafter) under:								
Legislative—								
Architect of the Capitol.....	(2)	\$3,676.90	\$3,382.33	\$13,228.50	\$13,524.50	\$17,570.42	\$17,248.33	\$68,630.98
Botanic Garden.....	\$2,106.39	1,063.90	1,014.05	1,217.00	1,700.00	2,295.34	2,316.82	11,713.50
Library of Congress.....	24,565.58	13,853.30	14,519.88	21,098.20	22,316.95	29,561.87	35,794.37	161,710.15
Government Printing Office.....	249,678.58	129,000.00	128,912.80	162,312.00	181,843.00	261,968.98	279,888.43	1,393,603.79
Legislative, miscellaneous.....	143.53						173.55	317.08
Executive Office.....	4,089.00	2,598.00	2,848.53	3,975.46	2,931.17	4,265.76	3,421.95	24,129.87
Independent offices—								
Alien Property Custodian.....	7,733.51	3,864.31	3,688.61	2,500.00	2,168.64	2,566.00	3,795.44	26,316.51
Arlington Memorial Bridge Commission.....		30.00	180.02					
American Battle Monuments Commission.....						1,055.13	911.67	2,176.82
Board of Mediation ³				154.85	169.18	315.45	329.83	969.31
Board of Tax Appeals.....						1,724.10	2,161.93	3,886.03
Bureau of Efficiency.....	5,285.42	3,150.00	3,150.00	3,150.00	3,344.38	4,682.87	6,272.14	29,034.81
Civil Service Commission.....	15,409.25	11,481.77	19,117.10	18,965.74	25,364.11	28,255.35	29,241.88	147,835.20
Commission of Fine Arts.....	216.17	63.00	63.00	85.50	82.50	111.24	133.33	754.74
Council of National Defense.....	297.92							297.92
Committee on Public Information.....	128.33							128.33
Employees' Compensation Commission.....	5,267.96	2,798.50	2,618.50	3,090.00	3,031.50	3,708.95	9,275.37	29,790.78
Federal Board for Vocational Education.....	96,179.31	3,560.50	4,520.92	3,967.19	5,822.34	5,965.85	6,078.75	126,094.86
Federal Fuel Distribution.....		211.42						211.42
Federal Oil Conservation Board.....					5.62			5.62
Federal Power Commission.....	239.58	125.00	125.00	157.80	162.50	224.58	261.10	1,295.56
Federal Radio Commission.....							426.24	426.24
Federal Trade Commission.....	14,000.42	9,005.88	14,365.50	3,650.00	9,000.00	14,773.78	14,487.03	79,282.61
General Accounting Office.....	40,000.00	69,926.03	73,225.72	85,043.73	80,408.40	111,799.94	132,329.70	592,733.52
Interdepartmental Social Hygiene Board.....	9,000.00	584.25						9,584.25
Interstate Commerce Commission.....	176,760.34	79,966.05	85,293.50	96,869.38	113,649.94	152,901.84	179,908.38	885,349.43
National Advisory Committee for Aeronautics.....	3,988.81	2,781.35	4,108.48	6,384.21	7,218.08	10,301.01	12,346.27	47,128.21
National Sesquicentennial Exhibition Commission.....						147.03		147.03
Railroad Labor Board.....	2,278.00	1,409.04	1,000.00	1,435.00	2,610.50	(5)		8,732.54
Rock Creek and Potomac Parkway Commission.....	189.92						70.75	260.67
Smithsonian Institution.....	3,531.56	1,968.19	2,070.00	2,898.18	2,993.52			
National Museum.....	16,033.83	8,195.15	8,300.00	11,476.88	11,969.75	22,585.19	25,644.54	117,666.79
Office of Public Buildings and Public Parks of the National Capital.....					39,975.50	63,670.43	69,386.15	173,032.08
State, War, and Navy Department Buildings.....	19,586.49	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	126.00	213.50
U. S. Shipping Board	8,487.62	3,251.00	2,859.50	2,909.50	3,206.48	3,727.10	4,006.29	28,447.49
U. S. Tariff Commission	3,443.17	1,821.13	3,280.42	3,999.81	7,515.94	7,752.76	8,441.36	36,254.59
U. S. Veterans' Bureau	⁶ 524,796.44	638,787.40	1,014,207.47	1,039,106.73	801,597.69	988,672.34	1,105,134.49	⁶ 6,112,302.56
Department of Agriculture	917,238.03	534,043.16	523,639.10	602,894.03	779,837.93	989,307.78	1,046,393.88	5,393,353.91
Department of Commerce	260,650.18	128,390.30	133,474.49	213,733.20	247,789.00	384,880.50	421,496.64	1,790,414.31
Department of the Interior—								
Excluding Indian Service	⁷ 445,727.92	247,011.29	244,015.96	326,572.62	205,231.81	405,967.36	461,252.45	⁷ 2,701,802.61
Indian Service	108,596.59	48,845.18	54,936.75	72,364.27	81,280.41			
Department of Justice	40,396.08	24,738.34	28,033.01	28,275.00	44,685.84	75,489.11	77,449.69	319,067.07
Department of Labor	150,152.21	86,911.00	90,065.79	133,246.40	131,703.14	193,135.00	220,402.40	1,005,615.94
Navy Department	4,018,682.52	1,333,962.38	1,507,937.24	1,810,452.43	1,783,606.36	2,411,290.30	2,395,735.16	15,261,666.39
Post Office Department	14,528,425.54	8,285,547.81	8,681,408.60	10,268,477.47	10,472,989.59	13,806,510.68	15,336,317.25	81,379,676.94
Department of State	46,522.93	22,233.04	22,759.63	28,250.40	29,598.91	34,741.86	39,231.02	223,337.79
Treasury Department	⁸ 2,736,271.09	1,425,076.48	1,351,413.33	1,801,765.03	1,637,234.22	2,154,415.27	2,439,917.76	⁸ 13,546,093.18
War Department	1,939,652.40	864,621.31	935,332.92	961,586.39	964,405.94	1,653,387.22	1,539,394.78	8,858,380.96
Panama Canal	57,046.72	28,400.00	45,364.85	33,841.86	37,653.73	195,284.01	240,524.22	638,115.39
District of Columbia	102,391.32	64,467.29	67,901.99	95,450.57	108,551.98	135,266.34	154,327.41	728,356.90
	26,585,190.66	14,112,827.70	15,109,451.49	17,905,070.98	17,871,530.80	24,186,924.99	26,331,137.04	142,102,133.66
Miscellaneous receipts, Aug. 1, 1920, to June 30, 1926, and repay covering warrants for fiscal years 1927 and 1928 from sources as follows:								
Interest on investments	519,795.29	981,888.87	1,484,514.97	1,860,548.01	2,204,513.36	2,696,539.87	3,048,244.55	12,796,044.92
Profits on investments	129,603.85			169,453.12		116,041.97		415,098.94
Deductions from Indian tribal funds	18,747.53	11,272.63	10,979.85	13,140.99	14,448.05	3,789.81	38.48	72,417.34
Deductions from Indian reimbursable appropriations		3,470.32	4,640.61	6,514.51	8,128.86	691.14	23.75	23,469.19
Deductions from Indian gratuity appropriations							20.21	20.21
Deductions from salaries payable by Porto Rican treasury	4,133.75	2,154.06	2,444.00	3,132.00	3,425.38			15,289.19
Deductions from salaries from revenues of Virgin Islands	549.80	223.88	246.00	246.00	254.86		295.79	1,816.33
Deductions from cooperative employees (Agriculture)	41.25	2,055.39	884.35	2,309.88	2,782.29	4,187.80	5,548.47	17,809.43
Deferred deductions from employees		1,617.64	3,247.60	8,320.11	13,170.70	7,132.73	3,201.49	36,690.27
Service credit payments	10,821.94	40,098.79	25,862.11	59,519.70	54,021.59	150,980.03	111,315.20	452,619.36
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	3,031.25	6,728.36
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
	683,693.41	1,042,781.58	1,532,819.49	2,123,796.71	2,302,161.06	2,981,538.85	3,171,719.19	13,838,510.29
Total credits from deductions, receipts, and repayments	27,268,884.07	15,155,609.28	16,642,270.98	20,028,867.69	20,173,691.86	27,168,463.84	29,502,856.23	155,940,643.95
Unexpended balance (warrant) at beginning of year		706,127.14	96,488.23	85,423.55	1,487,116.89	570,065.73	38,844.59	
Total	27,268,884.07	15,861,736.42	16,738,759.21	20,114,291.24	21,660,808.75	27,738,529.57	29,541,700.82	155,940,643.95

RECEIPTS AND EXPENDITURES, 1928

¹ This covers deductions only for the first 11 months of the fiscal year 1927, the deductions for the last month of the fiscal year (June) not reaching the Treasury until July.
² \$3,042.86 for Superintendent of Capitol Buildings and Grounds, included under Interior Department, and \$3,345.50 included under Interior Department for 1921.
³ Formerly Railroad Labor Board.

⁴ \$72,252.56 for accounting offices included under Treasury Department for 1921.

⁵ Stated under Board of Mediation.

⁶ \$181,500.45 for Bureau of War Risk Insurance, included under Treasury Department for 1921.

⁷ See note 2.

⁸ See notes 4 and 6.

CIVIL SERVICE RETIREMENT AND DISABILITY FUND—Continued

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

	Fiscal years							Total
	1921 and 1922	1923	1924	1925	1926	1927	1928	
CHARGES								
Expenditures:								
Annuities.....	\$6, 778, 827. 41	\$4, 964, 001. 92	\$5, 692, 443. 59	\$6, 235, 830. 16	\$6, 766, 601. 17	\$9, 598, 285. 73	\$10, 990, 454. 10	\$51, 026, 444. 08
Refunds of employees' contributions.....	2, 486, 050. 99	2, 677, 851. 58	2, 720, 010. 70	2, 542, 380. 30	3, 181, 548. 44	3, 532, 419. 80	3, 422, 717. 21	20, 562, 979. 02
Interest on refunds.....	40, 111. 12	107, 904. 39	144, 127. 42	171, 071. 86	262, 315. 88	329, 869. 02	348, 445. 44	1, 403, 845. 13
Direct settlements of General Accounting Office, including differences between disbursing officers' balances as at beginning and close of year.....	63, 514. 14	⁹ 75, 927. 18	68, 417. 33	⁹ 67, 730. 01	64, 534. 51	115, 028. 85	⁹ 137, 525. 65	30, 311. 99
Investments—principal cost.....	9, 368, 503. 66	7, 673, 830. 71	8, 624, 999. 04	8, 881, 552. 31	10, 275, 000. 00	13, 575, 603. 40	14, 624, 091. 10	73, 023, 580. 22
Accrued interest on investments (repayable in subsequent year).....	17, 190, 605. 64	8, 095, 065. 11	8, 018, 551. 57	9, 697, 449. 76	10, 872, 854. 96	14, 124, 926. 97	14, 800, 000. 00	¹⁰ 82, 799, 454. 01
Repayment of accrued interest on investments of previous years.....	3, 647. 63		9, 785. 05	57, 957. 33	845. 39			
Unexpended balances (warrant) at end of year.....	706, 127. 14	⁹ 3, 647. 63	85, 423. 55	⁹ 9, 785. 05	⁹ 57, 957. 33	⁹ 845. 39	117, 609. 72	117, 609. 72
Total.....	27, 268, 884. 07	15, 861, 736. 42	16, 738, 759. 21	20, 114, 291. 24	21, 660, 808. 75	27, 738, 529. 57	29, 541, 700. 82	155, 940, 643. 95

⁹ Credits; deduct.¹⁰ Face amount of investments as of June 30, 1928, amounted to \$83,095,050. (See p. 405.)

Statement showing amounts of 2½ per cent deductions transferred from the following appropriation accounts which were credited during the fiscal year 1928, for prior year accounts, to the "Civil Service Retirement and Disability Fund," as stated on page 133

INDEPENDENT OFFICES		TREASURY DEPARTMENT		
National Advisory Committee for Aeronautics: Advisory Committee for Aeronautics (transfer to Department of Commerce, Bureau of Standards)— Act Feb. 27, 1925.....	1926..	\$453. 52		
General Accounting Office: Salaries, General Accounting Office.....	1926..	8, 587. 58		
	1925-26..	239. 94		
		<u>8, 827. 52</u>		
Total, Independent Offices.....		<u>9, 281. 04</u>		
			Public Health Service: Pay of personnel and maintenance of hospitals, Public Health Service.....	
			1926..	
			<u>\$16, 832. 23</u>	
			WAR DEPARTMENT	
			Quartermaster Corps: Construction and repair of hospitals.....	1925..
			Corps of Engineers: Civilian assistants to Engineer officers.....	1925..
				1, 921. 09
				14. 12
			Total, War Department.....	<u>1, 935. 12</u>
			Total deductions transferred from accounts as stated above.....	<u>28, 048. 48</u>

FOREIGN SERVICE RETIREMENT AND DISABILITY FUND

[Acts May 24, 1924 (43 Stat., p. 144) and July 3, 1926 (44 Stat., p. 902)]

	Fiscal year 1925	Fiscal year 1926	Fiscal year 1927	Fiscal year 1928	Total
Unexpended balance at beginning of year.....		\$3, 541. 21	\$304. 77	\$757. 48	
Credits:					
On account of 5 per cent deductions from basic compensation of employees subject to the foreign service act.....	\$142, 175. 00	152, 207. 30	151, 712. 67	154, 322. 08	\$600, 417. 05
Interest and profits on investments.....	2, 207. 83	7, 589. 86	10, 007. 54	15, 187. 65	34, 992. 88
All other.....	1, 727. 29	946. 09			2, 673. 38
	146, 110. 12	164, 284. 46	162, 024. 98	170, 267. 21	638, 083. 31
Charges:					
On account of refunds, annuities, etc.....	60, 000. 00	63, 946. 25	74, 000. 00	97, 841. 58	295, 787. 83
On account of investments at cost.....	82, 568. 91	100, 033. 44	87, 267. 50	71, 700. 00	341, 569. 85
Unexpended balance at close of year.....	3, 541. 21	304. 77	757. 48	725. 63	725. 63
	146, 110. 12	164, 284. 46	162, 024. 98	170, 267. 21	638, 083. 31

Face amount of securities held at close of each year specified

Loan title	1925	1926	1927	1928
Fourth Liberty loan bonds (4¼ per cent).....	\$79, 150	\$79, 150	\$79, 150	\$79, 150
Certificates of indebtedness (2¾ per cent).....	1, 500			
Certificates of indebtedness (3¾ per cent).....		26, 000		
Second Liberty loan bonds (4¼ per cent).....		74, 600		
Treasury notes (3½ per cent).....			188, 800	108, 500
Treasury notes (4 per cent).....				152, 000
	80, 650	179, 750	267, 950	339, 650

Principal cost of securities held at close of each year specified

Loan title	1925	1926	1927	1928
• Fourth Liberty loan bonds (4¼ per cent).....	\$81, 069. 85	\$81, 069. 85	\$81, 069. 85	\$81, 069. 85
Certificates of indebtedness (2¾ per cent).....	1, 499. 06			
Certificates of indebtedness (3¾ per cent).....		26, 000. 00		
Second Liberty loan bonds (4¼ per cent).....		75, 532. 50		
Treasury notes (3½ per cent).....			188, 800. 00	108, 500. 00
Treasury notes (4 per cent).....				152, 000. 00
	82, 568. 91	182, 602. 35	269, 869. 85	341, 569. 85

TEACHERS' RETIREMENT FUND, DISTRICT OF COLUMBIA

[Acts Jan. 15, 1920, 41 Stat. 387; June 5, 1920, 41 Stat. 852; and June 11, 1926, 44 Stat. 727]

COMBINED APPROPRIATED AND TRUST FUNDS, ON BASIS OF WARRANTS ISSUED

	Fiscal years									Total, Jan. 15, 1920, to June 30, 1928
	1920	1921	1922	1923	1924	1925	1926	1927	1928	
Unexpended balances beginning of year		\$43, 786. 01	\$99, 376. 90	\$37, 503. 44	\$56, 113. 07	\$33, 876. 64	\$52, 792. 89	\$35, 323. 03	\$35, 438. 86	
Credits:										
Deductions from salaries	\$58, 366. 78	192, 847. 75	202, 782. 64	209, 247. 98	222, 136. 81	260, 826. 36	263, 919. 72	282, 109. 89	282, 307. 49	\$1, 974, 54 1/2
Interest earned on investments		1, 853. 53	12, 134. 21	21, 369. 19	30, 410. 99	40, 660. 20	49, 471. 88	59, 391. 26	87, 756. 01	303, 047. 27
Appropriations made by Congress	30, 000. 00	50, 000. 00	13, 164. 76	41, 000. 00	31, 031. 19	68, 755. 18	60, 807. 86	87, 895. 57	332, 130. 99	688, 456. 03
Total	88, 366. 78	288, 487. 29	301, 128. 99	309, 120. 61	339, 692. 06	404, 118. 38	426, 992. 35	464, 719. 75	737, 633. 35	2, 966, 048. 72
Charges:										
Annuities and refunds	1, 296. 41	32, 283. 12	35, 106. 93	64, 137. 27	74, 414. 69	95, 785. 57	94, 632. 45	139, 199. 55	197, 854. 26	734, 710. 25
Investments, principal cost	43, 033. 71	156, 894. 44	228, 362. 71	189, 051. 27	231, 341. 85	254, 796. 42	295, 741. 13	3 289, 740. 81	3 522, 132. 67	2, 211, 095. 01
Accrued interest on investments, repayable in subsequent year	250. 65	183. 48	339. 39	158. 39	217. 27	960. 77	2, 256. 51	2, 597. 04	2, 988. 59	2, 988. 59
Repayment of accrued interest on investments of preceding year		250. 65	183. 48	339. 39	158. 39	217. 27	2, 256. 51	2, 597. 04	2, 988. 59	
Unexpended balance at close of year—										
Treasurer, United States (investment account)		12. 34	18, 553. 65	20, 035. 74	19. 88	28. 99	7. 73	68. 42	320. 67	320. 67
Appropriation ledger (trust fund)	14, 900. 12	42, 761. 79	3, 343. 71	20, 108. 52	33, 798. 87	52, 736. 40	29, 142. 31	33, 501. 43	15, 579. 17	15, 579. 17
Appropriation ledger (appropriated fund)	28, 885. 89	56, 602. 77	15, 606. 08	15, 968. 81	57. 89	27. 50	6, 172. 99	1, 869. 01	1, 355. 03	1, 355. 03
Total	88, 366. 78	288, 487. 29	301, 128. 99	309, 120. 61	339, 692. 06	404, 118. 38	426, 992. 35	464, 719. 75	737, 633. 35	2, 966, 048. 72

¹ Net, after deducting amounts carried to surplus fund.

² Excess charges (surplus fund warrant), deduct.

³ Net, after deducting principal cost of bonds sold.

⁴ Excess of credits, deduct.

NOTE.—The foregoing unexpended balances are exclusive of funds in hands of disbursing officer of the District of Columbia for payment of annuities and refunds.

Face amount of securities held at close of each year specified

Loan title	1920	1921	1922	1923	1924	1925	1926	1927	1928
First Liberty loan bonds (4 1/4 per cent)						\$26, 850	\$26, 850	\$26, 850	\$26, 850
Second Liberty loan bonds (4 1/4 per cent)						153, 400	202, 150		
Third Liberty loan bonds (4 1/4 per cent)	\$31, 400	\$31, 400	\$139, 300	\$165, 450	\$165, 450	165, 450	165, 450	165, 450	3, 450
Fourth Liberty loan bonds (4 1/4 per cent)	16, 950	196, 050	324, 450	479, 700	712, 950	735, 750	735, 750	735, 750	735, 750
Treasury bonds, 1947-1952 (4 1/4 per cent)				10, 000	10, 000	10, 000	10, 000	10, 000	10, 000
Federal farm loan bonds (4 per cent)									75, 320
Federal farm loan bonds (4 1/4 per cent)								370, 300	664, 740
Federal farm loan bonds (4 1/2 per cent)						47, 740	288, 840	358, 340	416, 940
Federal farm loan bonds (4 3/4 per cent)								47, 800	91, 480
Federal farm loan bonds (5 per cent)									1, 000
Philippine bonds (4 1/2 per cent)									182, 000
	48, 350	227, 450	463, 750	655, 150	888, 400	1, 139, 190	1, 429, 040	1, 714, 490	2, 207, 530

Principal cost of securities held at close of each year specified

Loan title	1920	1921	1922	1923	1924	1925	1926	1927	1928
First Liberty bonds (4¼ per cent)						\$27, 529. 64	\$27, 529. 64	\$27, 529. 64	\$27, 529. 64
Second Liberty loan bonds (4¼ per cent)						154, 915. 17	203, 954. 62		
Third Liberty loan bonds (4¼ per cent)	\$28, 512. 64	\$28, 512. 64	\$131, 388. 67	\$157, 611. 47	\$157, 611. 47	157, 611. 47	157, 611. 47	157, 611. 47	3, 455. 72
Fourth Liberty loan bonds (4¼ per cent)	14, 521. 07	171, 415. 51	296, 902. 19	449, 730. 66	681, 072. 51	704, 371. 27	704, 371. 27	704, 371. 27	704, 371. 27
Treasury bonds 1947-1952 (4¼ per cent)				10, 000. 00	10, 000. 00	10, 000. 00	10, 000. 00	10, 000. 00	10, 000. 00
Federal farm loan bonds (4 per cent)									74, 285. 95
Federal farm loan bonds (4¼ per cent)								373, 951. 62	671, 739. 36
Federal farm loan bonds (4½ per cent)						49, 052. 85	295, 754. 53	366, 174. 71	426, 283. 96
Federal farm loan bonds (4¾ per cent)								49, 323. 63	94, 729. 55
Federal farm loan bonds (5 per cent)									1, 030. 00
Philippine bonds (4½ per cent)									197, 669. 56
	43, 033. 71	199, 928. 15	428, 290. 86	617, 342. 13	848, 683. 98	1, 103, 480. 40	1, 399, 221. 53	1, 688, 962. 34	2, 211, 095. 01

ADJUSTED SERVICE CERTIFICATE FUND, VETERANS' BUREAU

[Act May 19, 1924, 43 Stat. 128]

	Fiscal years				Total
	1925	1926	1927	1928	
Appropriations-----	\$100,000,000.00	\$120,000,000.00	\$116,000,000.00	\$112,000,000.00	\$448,000,000.00
Interest-----	57,643.84	3,819,331.50	7,688,197.22	12,316,951.63	23,882,124.19
	100,057,643.84	123,819,331.50	123,688,197.22	124,316,951.63	471,882,124.19
Certificate payments-----	4,657,643.84	15,319,331.50	14,688,197.22	35,415,714.73	70,080,887.29
Investments (net)-----	95,400,000.00	108,500,000.00	109,000,000.00	88,900,000.00	401,800,000.00
	100,057,643.84	123,819,331.50	123,688,197.22	124,315,714.73	471,880,887.29
Unexpended balance (warrant) at end of year-----				1,236.90	1,236.90
	100,057,643.84	123,819,331.50	123,688,197.22	124,316,951.63	471,882,124.19

Face amount of securities held at close of each year specified

Loan title	Fiscal years			
	1925	1926	1927	1928
Certificates of indebtedness (adjusted service series), A-1927-----	\$45,400,000	\$30,400,000	\$16,000,000	
Certificates of indebtedness (adjusted service series), A-1928-----				
Treasury notes (adjusted service series), A-1930-----	50,000,000	50,000,000	50,000,000	\$31,500,000
Treasury notes (adjusted service series), A-1931-----		53,500,000	53,500,000	53,500,000
Treasury notes (adjusted service series), B-1931-----		70,000,000	70,000,000	70,000,000
Treasury notes (adjusted service series), A-1932-----			123,400,000	123,400,000
Treasury notes (adjusted service series), A-1933-----				123,400,000
	95,400,000	203,900,000	312,900,000	401,800,000

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