

perty of Convents, and the Inquisition, may be set against the *Media Anata* and *Mesada*; and although the *Alcavalas*, (which alone produced 3,000,000 dollars,) together with the minor branches of Cards, Stamps, Licenses for cockpits, and a portion of the Tithes, have been made over to the States, the Contingent to be paid by them in return, (3,136,875 dollars), will more than cover the deficiency.

There is, therefore, no reason to suppose that the revenue of the Federal Government will be less, ultimately, than that formerly derived from the country by Spain. But time and tranquillity are necessary in order to repair the devastation occasioned by the late struggle, and even if the mines prosper in no ordinary degree early in the ensuing year, I should think that 1835 would be the earliest period at which it may reasonably be expected that the receipts of the Mexican Treasury can again equal those of 1803.

In the mean time, however, some progress has been made.

Of the produce of the Revenue from 1810 to 1821, nothing certain is known; it is, however, generally supposed not to have exceeded fourteen millions of dollars.

After the overthrow of the Spanish Government by Iturbide, the receipts fell, in 1823, to	Dollars.	5,409,722
in 1824, they did not certainly exceed		8,452,828

in 1825, they may be taken, as a <i>minimum</i> , at	Dollars.	11,500,000
and in 1826, at		13,000,000

adding something less than one *seventh* to the actual receipts of the ten months, included in Mr. Esteva's memoir of 1827, in lieu of the *fifth*, which is there given as the produce of the two months, the accounts for which had not been made up.

During the same period, the estimates of expenditure have been reduced, from 17,986,674 dollars or, with the interest on the foreign loans, not included above,

20,096,274

to 13,363,098 dollars: so that even allowing one million of dollars over and above Mr. Esteva's estimate, for expenses in the War Department, still, a saving of nearly six millions of dollars will have been effected in the course of four years: viz.

Estimates for 1827, including interest	Dollars.	
on loans		13,363,098
Add one million for War Department		14,363,098
Estimates for 1825, With Dividends on loan		20,096,274
Saving in 1827,		<hr/> 5,733,176 <hr/>

This is a result, which ought to afford more satisfaction to those whose interests have been affected

by the late want of remittances from Mexico, than the most specious attempt to demonstrate, upon paper, the existence of a Surplus Revenue, from which no practical benefit can be derived. It proves that the resources of the country are unimpaired; that, with very limited assistance from foreign capitalists, the Revenue department has been re-organized, the complicated machinery of former times simplified; and a system established, which has already produced, in *ten* months, *eleven millions and a half* of dollars; and that, although the Receipts do not yet *quite* cover the Expenditure, there is every prospect that they will do so in 1828, since that expenditure can hardly exceed the Estimates of the present year, while a lamentable change indeed must take place, in order to prevent the Revenue from producing *the fourteen millions* of dollars, at which, upon the most careful, and dispassionate computation, I have estimated it in the preceding pages.

For the information of those who may wish to see, more in detail, the various items of the Public Expenditure in the different Departments, I annex a Table of the Estimates of each, as given in the Finance Report of 1827.

Of the Revenues of the States, which consist, in general, of

1. Mint duties.
2. Alcavalas.
3. Three per cent. duty on foreign goods con-

sumed in the territory of each State, (Granted by General Congress.) Profits on sale of tobacco.

4. Three per cent. on silver exported.

5. Stamps.

6. Income tax, (where established by State Congress) and such Municipal Duties,

7. On Pulque, Theatres, Bull-fights, Cock-pits, &c., as each State may think fit to enact,

I shall have occasion to speak more at large, in Books V. and VI., which contain an account of my journey into the Interior. Here, they are only of importance inasmuch as they do, or do not, enable the States to cover their engagements with the Federation, on which the Public Revenue, and, consequently, the Public Credit, in part depends. This point has been already considered.

GENERAL TABLE OF EXPENDITURE
IN 1827.

Department of Home and Foreign Affairs.

	Dollars.
Office Expences, and Clerks	35,295
Mission to Pānāmā	31,987
Mission to the United States	17,200
Mission to Columbia	19,000
Mission to England	27,040
Special Mission of Mr. Camacho, in all,	28,000
Mission to Holland	17,640
General Archive Office	10,724
Commission of Boundaries to the North	15,000
Survey of the Guāzācōālcō	4,500
Botanical Garden	2,849
Chāpūltēpēc	5,470
National School of Surgery	1,500
Mexican Antiquities (Museum)	4,282
Huēhuētōcā Commission	2,350
Governor of Federal District	4,000
Expences of his Office	5,060
Nightly Watch in Mexico	53,512
Gefe Politico of Alta California	5,000
Gefe Politico of Baja California	5,000
Gefe Politico of Tlāscālā	2,220
Gefe Politico of New Mexico	850
	<hr/>

	Dollars.
Cesantes	4,520
Academy of San Carlos	10,992
College of San Iuan de Lētrān	1,378
Pension to Madame Iturbide	8,000
Pension to Iturbide's Sister	3,000
Repairs in Palace, &c.	6,348
Government Printing Establishment	24,556
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Total 317,273

Note. The amount assigned to the Home and Foreign Department considerably exceeds the amount authorized by Congress before 1827, but includes the additions proposed by Government for the present year. The authorized estimates are 264,082 dollars.

Department of Justice and Ecclesiastical Affairs.

	Dollars.
Office expences, Clerks, &c.	24,520
Supreme Tribunal of Justice	72,300
Tribunals of Districts	32,000
Inferior Courts	42,000
Courts of Federal District	17,168
Mission to Rome	15,520
Ecclesiastical Missions (amongst the Indians)	7,590
Extraordinaries, in all	15,000
	<hr/>

Total 226,098

<i>War Department.</i>		Dollars.
Office expences, Clerks, &c.		30,120
Estado Mayor		79,969
Inspector-General of Militia		300
Commissary-General's Office		8,242
Two General Commandants of Eastern and Western Internal States		8,000
Five Sub-inspectors in <i>id.</i>		15,000
Office expences of all the Military <i>Coman-</i> <i>dancias</i> , Postage, &c.		13,040
Eight Generals of Division, employed		48,000
Two ditto, on half pay		8,000
Fourteen Generals of Brigade, employed		63,000
Two ditto, on half pay		6,000
Ten ditto, unattached		23,989
Medical Department		58,706
Engineers and College		24,877
Three Brigades of Artillery (line)		492,253
Twelve Battalions of Infantry (line)		1,760,541
Twelve Regiments of Cavalry (line)		1,830,060
Five Companies of Cavalry (line) in Cali- fornia		114,767
Twenty-nine Companies of ditto in Eastern and Western Internal States		829,366
Eleven Companies of Infantry and Cavalry (Coasts)		200,442
Twelve Companies of Invalids		18,688
		<hr/>

		Dollars.
Four Battalions of Militia under arms, (In- terior)		654,761
Ditto on the Coast		350,492
Three Squadrons and three Companies (Sueltas) Coast		298,459
Fifteen Companies of Cavalry (Militia) under arms in the North		420,360
Captains, Sergeants, &c. of the Twelve Com- panies of Artillery (Militia)		28,460
Captains, Sergeants, &c. (<i>Planas mayores</i>) of the Battalions of Militia (Sixteen) not under arms		130,340
Ordnance Department		31,594
Officers attached to different Corps		293,965
Officers on half pay, pensions, &c.		1,005,795
Widow of General O'Donoju		12,000
Extraordinary Expences		100,951
Repairs of Barracks, &c.		60,000
Expence of moving different Corps		52,993
		<hr/>
	Total	9,073,531
		<hr/>

The Navy.

Offices in the Departments		23593
Engineers and School		6212
Offices of Accounts and Repairs		24,522
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	Carried forward	52,373

	Dollars.
Brought forward	52,373
Chaplains	1,233
Surgeons and Hospital of San Blas	7,177
Officers on half pay	3,302
Widows' Pensions, &c.	1,564
Officers of Launches, &c. Port's	14,438
Rondines (Watchmen)	6,289
Criminals sentenced to labour	2,555
The Ship of the Line, Congress	272,771
Frigates, <i>Libertad</i> and <i>Tepâyac</i>	268,444
Corvette, Morelos	54,740
Brig, Guerrero	99,396
Brig, Victoria	52,836
Brig, Bravo	44,516
Brig, Constante	37,285
Goleta, Hermon	28,139
Four Gun-boats	87,765
Four Goletas	67,263
Two California Packets	11,782
Naval Artillery	30,196
Repairs of Storehouses, &c.	19,638
Repairs of Dockyard	143,442
Total	1,309,045

FINANCE DEPARTMENT.

General Congress.

	Dollars.
Salaries of Deputies	218,000
Salaries of Senators	109,000
Clerks in Secretaries' Office	12,900
Expences	1,440
Office of Secretaries of Senate	7,900
Expences	1,063
Office of Drawing-out Decrees (<i>de Redaccion</i>)	7,861
Clerks in the Audit Office, and in Department of Public Credit	43,400
Expences	500
Total	402,064

Other Finance Departments.

Salaries of President and Vice-President	46,000
Clerks of Department	28,120
Receiver-General's Office (<i>Cuenta y Razon</i>)	38,200
Audit Office (<i>de Rezagos</i>)	12,074
Expences of preceding Offices	3,000
The Treasury	44,623
Storekeepers, &c.	3,000
Offices of Commissaries-General	150,000

Carried forward 325,017

	Dollars.
Brought forward	325,017
Farther Expences required	20,000
General Finance Expences	140,000
Clerks of other Offices	98,000
Cesantes (half pay)	145,000
Pensions	18,415
Pensions (on Church)	9,436
Pensions (on Finance)	81,632
Pensions (on Revenue)	11,525
Twenty thousand Tercios of Tobacco	1,075,000
Tobacco Manufactory	355,546
Powder Mills	173,150
Pensions of Montepios	31,300
Extraordinary Expences	100,000
Total	2,574,021
Interest on First Loan	973,600
Interest on Second Loan	1,136,000
General Congress (as stated)	402,064
Total Expences of Department of Hacienda (Finance)	5,085,685

Carried forward 325,017

General View.

	Dollars.
Ministry of Relaciones	264,082
The Army and Navy, with reduction of one-fourth of Estimate	7,787,233
Ministry of Justice	226,098
Ministry of Finance	5,085,685
Total	13,363,098

Note. To this I should, for the reasons stated in the preceding Section, add, *at least*, one million of dollars, in order to cover the expences in the Departments of War and Foreign Affairs, not included in Mr. Estera's estimate; so that *Fourteen millions and a half* of dollars may be taken as the lowest (*bona fide*) Expenditure in the year. In 1829, when the War expences are brought down to the *Minimum* of Seven millions, *Thirteen millions and a half* will cover all the ordinary charges.

I have already expressed my opinion as to the probability of this sum being realized.