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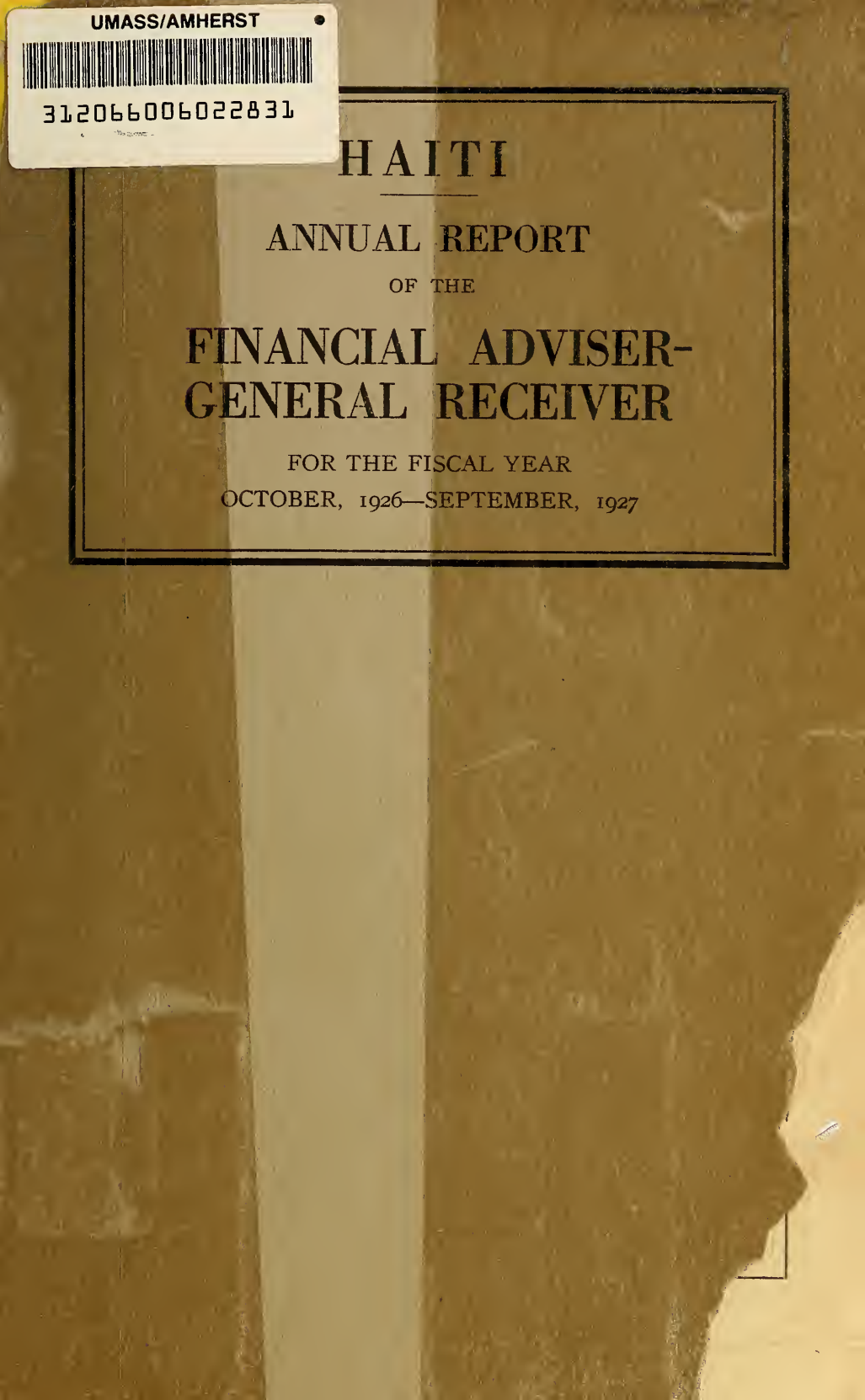
ANNUAL REPORT

OF THE

FINANCIAL ADVISER-GENERAL RECEIVER

FOR THE FISCAL YEAR

OCTOBER, 1926—SEPTEMBER, 1927





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ANNUAL REPORT

OF THE

FINANCIAL ADVISER-GENERAL RECEIVER

FOR THE FISCAL YEAR

OCTOBER, 1926—SEPTEMBER, 1927

SUBMITTED TO THE SECRETARY OF STATE FOR FINANCE AND COMMERCE OF THE REPUBLIC OF HAITI, AND THE SECRETARY OF STATE OF THE UNITED STATES OF AMERICA THROUGH THE AMERICAN HIGH COMMISSIONER

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ANNUAL REPORT OF THE FINANCIAL ADVISER-GENERAL RECEIVER FOR THE FISCAL YEAR OCTOBER, 1926 — SEPTEMBER, 1927.

HAITI

ANNUAL REPORT OF THE FINANCIAL ADVISER-GENERAL RECEIVER FOR THE FISCAL YEAR OCTOBER, 1926—SEPTEMBER, 1927

OFFICE OF THE FINANCIAL ADVISER-GENERAL RECEIVER

Port-au-Prince, Haiti, November 30, 1927.

THE SECRETARY OF STATE OF THE UNITED STATES OF AMERICA,
THE SECRETARY OF STATE FOR FINANCE AND COMMERCE OF THE REPUBLIC OF HAITI.

Gentlemen:

There is transmitted herewith the eleventh annual report of the commerce and finances of Haiti, which summarizes and extends the monthly reports required by Article 7 of the treaty of September 16, 1915, between the United States and the Republic of Haiti.

Recession from the abnormally favorable results of 1925-26 was characteristic of 1926-27. Foreign commerce and governmental revenues declined substantially, but sufficient strength had been developed by the commercial organism and by the public treasury that no serious consequences occurred. At no time was the treasury embarrassed because of declining receipts, and retirement of the public debt continued at a rapid pace.

Prospects for 1927-28 are favorable. Haitian finances may be regarded as definitely established "on a firm and solid basis" as contemplated in the treaty, and principal attention now needs to be directed toward developing the economic resources of the country and to advancing the educational standards of the population.

Imports

Foreign commerce was valued at Gdes. 155,252,042* in 1926-27 which represented a decline of Gdes. 40,246,013 or 20.59 per cent from the previous year. Lessened quantities and lower unit prices of Haiti's principal exports constituted the fundamental explanation of the decline in question, although other causes contributed, as will later be indicated.

Table No. 1 shows imports valued at Gdes. 78,756,600, which was

*One gourde equals twenty cents (United States currency) and the gourde is, by law, exchangeable on demand and without expense at the fixed rate of five gourdes for one dollar (United States currency). Accordingly, the value of Haitian currency, as measured in dollars, does not fluctuate.

Gdes. 2,261,158 in excess of exports of Gdes. 76,495,442. Purchasing power for imports in Haiti is largely derived from direct exports, as both invisible debits and credits are not of outstanding importance. The decline in imports amounted to 16.44 per cent, and the year in question returned lower values than during four other years of the receivership. Undoubtedly commercial equilibrium was affected by the introduction of a thoroughgoing revision of the customs tariff. Effort was made to introduce excess quantities of merchandise on which customs duties were to be increased before such increases should become effective and to delay purchases of merchandise on which reductions were proposed. Thus in both value and classification of imports the year 1926-27 can hardly be regarded as normal.

TABLE No. 1

VALUE OF IMPORTS AND EXPORTS, AND EXCESS OF IMPORTS OR EXPORTS
FISCAL YEARS 1916-17 TO 1926-27

Year	Imports	Exports	Total	Excess Imports	Excess Exports
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*
1916-17	43,030,428	44,664,428	87,694,856		1,634,000
1917-18	50,903,468	38,717,650	89,621,118	12,185,818	
1918-19	85,588,041	123,811,096	209,399,137		38,223,055
1919-20	136,992,055	108,104,639	245,096,694	28,887,416	
1920-21	59,786,029	32,952,045	92,738,074	26,833,984	
1921-22	61,751,355	53,561,050	115,312,405	8,190,305	
1922-23	70,789,815	72,955,060	143,744,875		2,165,245
1923-24	73,480,640	70,881,610	144,362,250	2,599,030	
1924-25	101,187,825	97,018,810	198,206,635	4,169,015	
1925-26	94,257,030	101,241,025	195,498,055		6,983,995
1926-27	78,756,600	76,495,442	155,252,042	2,261,158	
Total	856,523,286	820,402,855	1,676,926,141	85,126,726	49,006,295

Exports

Export values also declined from Gdes. 101,241,025 in 1925-26 to Gdes. 76,495,442, or by Gdes. 24,745,583 or 24.44 per cent. This was the most unsatisfactory feature of the entire year in so far as commerce and finances were concerned. Haiti is at a period of development in which the value of exports should be constantly and sharply expanded.

To be sure, the decline in value of exports was largely explained by smaller volume and lower unit price of the one commodity, coffee. As long as Haiti continues as a one-crop country, similar extensive fluctuations in the value of exports can be anticipated.

Balance of Trade

Haitian imports during 1926-27 were valued at Gdes. 2,261,158 more than exports. Although fully recognizing the fallacy of mercantilism, this office is of the opinion that Haiti's welfare will at present be served as well as evidenced by a substantial excess of exports. Few manufacturing industries exist. Aside from increased production of certain classes of food-

stuffs, therefore, enhanced standards of living for the Haitian population necessarily involve importation of merchandise from abroad. Clothing, building materials, household equipment, machinery and the numerous articles which connote modern existence must be purchased abroad if they are to be consumed in Haiti. Such purchases cannot be effected unless corresponding values are produced and exported.

For the foregoing reason the balance of trade in a country such as Haiti becomes of far more importance than in highly industrialized countries like Great Britain and Belgium. Such countries can systematically improve their standards of living and at the same time report recurrent excesses of imports over exports. For a country like Haiti this is impossible.

A temporary excess of imports would indeed be welcome if it represented improvements in the means of production. Many countries during their developmental stage have reflected for a short time a balance of imports, later to be succeeded by a large export balance as payments of interest and principal on foreign borrowings came into force. To some extent Haiti has improved its productive plant during 1926-27, possibly as much as the unfavorable merchandise balance. There is also the probability that if visible and invisible items of both debits and credits could be computed it would be found that there was actually an excess of receipts over expenditures on foreign account. Import values are computed on the basis of foreign cost plus all charges for placing such merchandise in Haiti, exception being made of customs duties. Therefore statistics of imports accurately reflect the total sums which must be paid abroad for import account. In the case of exports, values are computed on the basis of merchandise placed aboard vessel, duty paid. In short export statistics attempt to set forth the net proceeds which Haiti receives for commodities shipped to foreign countries.

As a consequence, invisible debits and credits are not great as concerns ocean freight, insurance or other shipping charges. Expenses of foreign tourists in Haiti or of Haitians in foreign countries are also negligible, as are Haitian investments abroad. In fact the only items of real importance are, on the credit side, savings in the possession of returning Haitian emigrants and expenditures of the United States Marine Corps in Haiti. Principal among the debits is the fact that numerous commercial houses and certain industrial and agricultural enterprises are financed with foreign capital, thus involving remittances abroad which are not directly compensated by credit items. Another factor of the same nature is the fact that Haiti's public debt is largely in the hands of foreigners, thus involving constant remittances for interest and amortization account.

In all probability the credit items listed above were of more importance than the debits. If this be true it would follow that the apparent excess of imports should probably be replaced by a small excess of exports. At all events, it is fair to conclude that there was an approximate equivalence of

foreign payments as well as foreign trade in 1926-27. This merely continued the experience of recent years. Aggregating the totals for the last five fiscal years, there was only a difference of Gdes. 120,037 between the values of imports and exports. While it is evident, therefore, that great stability has characterized the commercial balance, it must frankly be stated that commercial progress is less than might have been desired. Instead of a close correspondence between the value of imports and that of exports it would have been far more desirable to report a large increase in excess of exports, at least until advancement in the standard of living of the population should involve a corresponding growth in the import trade.

Origin of Imports

Few countries obtain such a large percentage of imported merchandise from a single source of supply as does Haiti. Table No. 2 shows the value of imports classified according to countries of origin and reduced to a percentage basis. For the entire period of the receivership 82.62 per cent of total imports have been furnished by the United States. In 1926-27 this percentage was 76.56, which was lower than the average, but also slightly higher than 74.22 per cent which was reported in the preceding fiscal year. Thus there was apparently little indication of decentralization in

TABLE No. 2

VALUE OF IMPORTS, SHOWING COUNTRIES OF ORIGIN, IN PERCENTAGES
FISCAL YEARS 1916-17 TO 1926-27

Country of Origin	Average 1916-17— 1920-21	Average 1921-22— 1925-26	1925-26	1926-27	Average 1916-17— 1926-27
	Per cent	*Per cent*	*Per cent*	*Per cent*	*Per cent*
United States	87.09	79.37	74.22	76.56	82.62
France	4.71	5.97	7.27	6.76	5.47
United Kingdom	5.85	7.30	7.24	5.02	6.43
Bahama Islands			.62	.02	
Belgium			.60	.62	
Canal Zone			.22	.14	
Cuba			.05	.01	
Curacao			.70	.81	
Denmark			.29	.18	
Dominican Republic			.47	.71	
Germany	2.35	7.36	4.63	4.65	5.48
Italy			1.42	1.00	
Jamaica			.07	.25	
Netherlands			2.10	1.93	
Porto Rico			.32	.96	
Switzerland			.03	.04	
Virgin Islands			.01	.....	
All other			.34	.34	
Total	100.00	100.00	100.00	100.00	100.00

the source of Haitian imports. Only one explanation for this situation can be advanced, namely, that American merchants are able to offer greater advantages as to price, quality and time of delivery of merchandise.

Otherwise the import trade of Haiti would not be so uniformly directed toward the United States.

Haitian imports are largely confined to foodstuffs, construction materials, and the cheaper forms of textiles. All of these commodities are produced in large quantity in the United States, and even in distant markets they are successfully placed in competition with European products. There is even more reason for a distinct advantage in favor of American merchandise in a country such as Haiti, which lies at the very door of the United States and with the exception of Canada is practically the closest foreign country to the great export center of New York.

Because of the dominating position of the United States, Haitian imports from other countries were of relatively small importance, only five other countries furnishing as much as one per cent of the total. These were in order of importance, France, Great Britain, Germany, the Netherlands and Italy. In each of these cases, except that of Germany, the percentage was less than during 1925-26, and the percentage of Germany for the two years was practically identical. On the other hand, imports from the Dominican Republic, Jamaica and Porto Rico increased materially, though the total in each instance was of little significance.

Renewed concentration of Haitian imports was in contrast with a tendency toward decentralization which has been in effect for several years. In fact the relative importance of the import trade with the United States had declined in each successive year from the five-year average for 1916-17 to 1920-21 and including 1925-26. In the opinion of this office, therefore, the year 1926-27 was probably exceptional, though abolition of the former tariff preferential accorded to France on a wide variety of commodities and the substitution of a smaller list on terms which are also available to countries concluding most-favored-nation arrangements with Haiti may have contributed to the result.

Destination of Exports

One of the most outstanding features of the foreign commerce of Haiti for 1926-27 was the pronounced diminution in the concentration of exports. For the years 1921-22 to 1925-26, inclusive, France absorbed 62.29 per cent of Haitian exports, and this increased to 65.13 in 1925-26, as indicated in table No. 3. Therefore a decline to 47.51 per cent for 1926-27 or 27.05 per cent, was notable indeed and also connoted definite improvement in the fundamental soundness of the Haitian commercial situation. The foregoing statement by no means implies that Haiti should fail to recognize the outstanding importance of France as an outlet for its products over the course of many decades. Even at present France purchases substantially half of the exported values of Haiti. Nevertheless, it can hardly be argued that France purchases Haitian commodities from any motive except the single

one of self-interest. In the absence of governmental control there is no instance recorded in commercial history of the merchants of any country purchasing merchandise from another except on the basis of advantage in price, quality and delivery. With as much reason could it be argued that France should be grateful to Haiti for producing coffee which especially pleases the palates of its citizens as for pretending that gratitude is due from Haiti to France because most Haitian products have found a market in that country. It is a business proposition on each side, with attendant mutual benefit, as is the case in every legitimate business operation.

TABLE No. 3

VALUE OF EXPORTS, SHOWING COUNTRIES OF DESTINATION, IN PERCENTAGES FISCAL YEARS 1916-17 TO 1926-27

Country of destination	Average 1916-17—1920-21	Average 1921-22—1925-26	1925-26	1926-27	Average 1916-17—1926-27
	Per cent	*Per cent*	*Per cent*	*Per cent*	*Per cent*
United States	52.85	11.02	6.79	7.81	29.74
France	35.98	62.29	65.13	47.51	48.99
United Kingdom	1.45	4.40	3.58	5.16	3.13
Barbados					
Belgium			5.24	5.20	
Canada			.80	2.48	
Canal Zone			.22	.17	
Cuba			.02	3.86	
Denmark			8.00	8.13	
Dominican Republic			.02	.04	
Germany	9.72	22.29	2.44	6.22	18.14
Italy			2.25	3.64	
Netherlands			2.62	3.09	
Norway			1.23	.78	
Porto Rico			.16	.80	
Spain			.89	3.42	
Sweden			.47	.87	
All other			.14	.82	
Total	100.00	100.00	100.00	100.00	100.00

No doubt export outlets are more difficult of acquisition than the mere transfer of import orders from one country to another. Particularly for this reason it has been the opinion of this office that Haitian exports should not be so extensively directed toward the one market, France. Political or financial disorders in a dominating market could seriously embarrass the Haitian situation, even though no fault in administration could be attributed to Haiti. Accordingly, it is not because Haitian exports sold in France have diminished in the year under review but because there has been a relatively larger demand for Haitian products on the part of other countries that this office considers the distribution of exports as decidedly more favorable.

By reason of the sharp decline in the proportion of exports purchased by France, the participation by practically all other countries increased. It is rather surprising to note that the second country of importance as regards exports from Haiti was Denmark, followed in order by the United

States, Germany, Belgium, Great Britain, Cuba, Italy, Spain, the Netherlands and Canada. In each case, with the one exception of Belgium, the percentage was greater than during 1925-26. Increases of particular importance occurred for Canada, which purchased considerable quantities of Haitian sugar, for Germany and for Spain. Most important of all was the increase of from 0.02 per cent to 3.86 per cent in the case of Cuba. This country came on the market for considerable quantities of Haitian coffee, and no pains should be spared in attempting to satisfy Cuban requirements.

Table No. 4 combines both imports and exports, so far as countries of origin and of destination, respectively, are concerned. First place easily went to the United States, with 42.68 per cent of the total, and France was as easily second with 26.84 per cent. However, a tendency of several years was reversed. For some time the percentage of the United States has decreased and that of France increased, until in 1925-26 they were not far from equivalent. For 1926-27 the United States handled 59.01 per cent more Haitian commerce than did France. It is also interesting to note that

TABLE No. 4

VALUE OF TOTAL FOREIGN COMMERCE, BY COUNTRIES, IN PERCENTAGES
FISCAL YEARS 1916-17 TO 1926-27

Country	Average 1916-17—1920-21	Average 1921-22—1925-26	1925-26	1926-27	Average 1916-17—1926-27
	Per cent	*Per cent*	*Per cent*	*Per cent*	*Per cent*
United States	72.53	45.63	39.41	42.68	57.59
France	18.39	33.83	37.25	26.84	26.18
United Kingdom	4.03	5.85	5.35	5.08	4.95
Bahama Islands			.02	.03	
Barbados			.....	.....	
Belgium			3.00	2.87	
Canada			.48	1.26	
Canal Zone			.23	.16	
Cuba			.04	1.91	
Curacao			.39	.61	
Denmark			4.27	4.10	
Dominican Republic			.24	.38	
Germany	5.05	14.69	3.50	5.42	11.28
Italy			1.67	2.30	
Jamaica			.03	.14	
Netherlands			2.39	2.51	
Norway			.64	.40	
Porto Rico			.24	.88	
Spain			.52	1.72	
Sweden			.24	.43	
Switzerland			.02	.02	
Virgin Islands			.....	.....	
All other			.07	.26	
Total	100.00	100.00	100.00	100.00	100.00

the position of France in 1926-27 was almost identical with the eleven-year average. For the United States, however, there was a decline from 57.59 per cent for the past eleven years to 42.68 per cent in 1926-27. This decline was absorbed by distribution among the various countries which conduct commercial relations with Haiti.

For convenient summary, table No. 5 assembles the trade of Haiti for 1926-27 in accordance with the values of imports and of exports, as correlated with the countries of origin and destination, respectively, and also the value of imports and exports combined, together with the appropriate percentages.

TABLE No. 5

VALUE AND PERCENTAGE OF VALUE OF IMPORTS, EXPORTS, AND TOTAL FOREIGN COMMERCE, BY COUNTRIES, FISCAL YEAR 1926-27

Country	Imports		Exports		Total	
	Gourdes	*Per cent*	*Gourdes*	*Per cent*	*Gourdes*	*Per cent*
Argentine	2				2	
Austria	2,771				2,771	
Bahama Islands	11,831	.02	42,472	.06	54,303	.03
Belgium	488,005	.62	3,975,274	5.20	4,463,279	2.87
British Islands	68,265	.09			68,265	.04
Canada	62,565	.08	1,898,070	2 48	1,960,635	1.26
Canal Zone	113,965	.14	127,387	.17	241,352	.16
China	2,187				2,187	
Colombia			480		480	
Cuba	10,052	.01	2,949,817	3.86	2,959,869	1.91
Curacao	639,357	.81	297,565	.39	936,922	.61
Czechoslovakia	11,307	.02			11,307	
Denmark	146,266	.18	6,221,242	8.13	6,367,508	4.10
Dominican Republic	558,923	.71	31,097	.04	590,020	.38
Egypt	107				107	
Finland			148,293	.19	148,293	.10
France	5,329,008	6.76	36,340,605	47.51	41,669,613	26.84
French Africa	2		24,962	.03	24,964	.02
French Indo-China	441				441	
Germany	3,659,245	4.65	4,753,743	6.22	8,412,988	5.42
Guadeloupe	135		40		175	
Hungary	49				49	
Italy	783,393	1.00	2,786,136	3.64	3,569,529	2.30
Jamaica	199,724	.25	7,496		207,220	.14
Japan	54,643	.07	41,015	.05	95,658	.06
Madeira Islands	803				803	
Martinique			12,570	.02	12,570	
Mexico	30				30	
Netherlands	1,520,572	1.93	2,367,467	3.09	3,888,039	2.51
Norway	7,165		599,850	.78	607,015	.40
Palestine	124				124	
Peru	6,705		38		6,743	
Porto Rico	758,055	.96	606,924	.80	1,364,979	.88
Spain	62,605	.08	2,613,415	3.42	2,676,020	1.72
Sweden	488		663,490	87	663,978	.43
Switzerland	31,434	.04			31,434	.02
Syria	78				78	
United Kingdom	3,939,559	5.02	3,948,823	5.16	7,888,382	5.08
United States	60,285,103	76.56	5,974,275	7.81	66,259,378	42.68
Venezuela	284		61,896	.08	62,180	.04
Virgin Islands	1,352		1,000		2,352	
Total	78,756,600	100.00	76,495,442	100.00	155,252,042	100.00

Ports of Entry for Imports

As the United States furnished the major portion of Haitian imports, so Port au Prince stood in a dominating position as a port of entry. Out of total imports in 1926-27 of Gdes. 78,756,600, Port au Prince received 46,488,467 or 59.03 per cent. Because it so far surpasses the other towns of Haiti as a center of population and by reason of its added importance as the capital of the government which is rather highly centralized imports

at that port will continue to take first place. That they will constitute more than half of the total over a prolonged period of years is, however, very doubtful.

As set forth in table No. 6, only a few ports of the republic showed greater import values in 1926-27 than in the previous year, and these were all minor ports. Declines of extensive proportions occurred for Cap Haitien, Jacmel and Port de Paix, with smaller recessions for Cayes, Gonaives, Jeremie, Petit Goâve, Port au Prince and Saint Marc.

It so happens that total imports for 1926-27 were closely similar to the average from 1916-17 to 1926-27, inclusive. Comparison of the commercial trend in the several ports is therefore facilitated. There has been rather uniform expansion in the case of Cayes, Jacmel, Jeremie, Miragoane, Port au Prince and Saint Marc. Reductions were recorded for Cap Haitien, Gonaives, Petit Goâve and Port de Paix. For Cap Haitien, the coffee crop of the year under discussion was quite unsatisfactory, and there is reason to believe that no permanent recession of commercial activity need be expected at that port. In fact certain agricultural developments are now in course in the Cap Haitien district which should in due time make Cap Haitien the second most important port of entry and of export of the republic. For Port de Paix a similarly optimistic statement cannot be made. This port was formerly a heavy shipper of logwood, but logwood supplies have been largely exhausted, and compensating industries have not been developed. Thus purchasing power has diminished, and imports have followed suit.

TABLE No. 6

VALUE OF IMPORTS, BY PORTS OF ENTRY, FISCAL YEARS 1916-17 TO 1926-27

Port of entry	Average 1916-17— 1920-21	Average 1921-22— 1925-26	1925-26	1926-27	Average 1926-27
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	156,514	120,425	4,900	24,739	128,130
Belladère	.....	6,482	28,415	222,478	23,172
Cap Haitien	9,987,651	8,293,009	9,133,525	6,937,571	8,940,079
Cayes	6,443,055	7,440,221	8,324,560	7,243,564	6,969,086
Fort Liberté	257	618	.....	.....	398
Glore	.....	81,567	153,815	100,181	46,183
Gonaives	3,922,744	3,732,077	3,992,775	3,309,762	3,780,351
Jacmel	3,457,767	4,904,482	6,188,200	4,414,352	4,202,327
Jérémie	1,942,796	1,579,913	2,579,320	2,073,507	1,789,732
Miragoane	518,426	956,170	957,895	1,069,166	767,468
Ouanaminthe	27,035	287,016	129,265	150,580	156,440
Petit Goave	2,674,944	2,081,535	2,795,930	2,229,860	2,364,750
Port au Prince	41,712,019	45,889,008	53,754,525	46,488,467	44,044,873
Port de Paix	2,087,026	2,059,178	3,006,280	1,865,277	2,054,209
Saint Marc	2,329,771	2,861,632	3,207,625	2,627,096	2,598,555
Total	75,260,005	80,293,333	94,257,030	78,756,600	77,865,753

Ports of Embarkation for Exports

Although export values sharply declined in 1926-27 there were certain ports which gave a good account of themselves. These, as listed in table

No. 7, were Cayes, Miragoane and Port au Prince. In the first two cases export values actually increased, and in the last they were practically identical. In contrast, sharp declines characterized all of the other important ports, particularly Aquin, Cap Haitien, Gonaives, Jacmel, Jeremie, Petit Goave, and Port de Paix, and to a less extent St. Marc. In each case lessened quantity or price of the two commodities, coffee and cotton, was the explanation.

Average export values for the receivership period, compared with those of 1926-27, well illustrated the progress of the export trade for the years in question. There was a decline in the case of Aquin, Cap Haitien, Port au Prince and Port de Paix. For Cap Haitien the decline was undoubtedly temporary. For Port de Paix it was permanent unless new industries be developed. Satisfactory increases were reported for Cayes, Jacmel, Jeremie, Miragoane, Petit Goave and St. Marc. The export trade of Gonaives was about the same for 1926-27 as for the entire period.

TABLE No. 7

VALUE OF EXPORTS, BY PORTS OF SHIPMENT, FISCAL YEARS 1916-17 TO 1926-27

Port of shipment	Average 1916-17— 1920-21	Average 1921-22— 1925-26	1925-26	1926-27	Average 1916-17— 1926-27
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	517,420	1,254,059	1,496,005	718,469	870,533
Belladère	.....	52	.....	7,014	661
Cap Haitien	10,601,902	9,794,332	14,876,545	8,092,752	10,006,720
Cayes	4,543,658	6,652,145	6,446,815	6,661,198	5,694,565
Fort Liberté	323,746	62,057	.....	.....	175,365
Glore	.....	11,015	4,410	723	5,073
Gonaives	4,934,835	6,618,885	7,770,470	5,829,061	5,781,606
Jacmel	8,416,717	10,231,039	14,419,785	11,093,943	9,484,793
Jérémie	3,350,333	3,226,006	7,510,280	4,054,186	3,357,807
Miragoane	1,009,265	1,871,386	2,314,775	2,343,078	1,522,394
Ouanaminthe	9,015	7,284	7,160	2,400	7,627
Petit Goave	4,167,273	9,837,361	14,175,060	9,670,818	7,244,908
Port au Prince	23,557,713	18,772,347	18,892,020	18,759,081	20,946,308
Port de Paix	3,788,030	4,201,144	6,489,605	3,300,190	3,931,459
Saint Marc	4,430,065	6,592,399	6,838,095	5,962,529	5,552,259
Total	69,649,972	79,131,511	101,241,025	76,495,442	74,582,078

Import and export values have been combined in table No. 8 so as to show the relative importance of each port. Both in imports and exports Port au Prince took first place, its combined trade being 42.03 per cent of the total. In the next group stood the three ports of Jacmel, Cap Haitien and Cayes, ranging from 9.98 to 8.95 per cent. A third group consisted of Petit Goave with 7.66 per cent, and including Gonaives, St. Marc, Jeremie, Port de Paix, and down to Miragoane with 2.20 per cent. A fourth group was composed of the minor ports.

As compared with 1925-26 the relative importance of Port au Prince increased materially, while most of the other ports declined with the exception of Cayes, Miragoane and St. Marc.

TABLE No. 8

VALUE AND PERCENTAGE OF VALUE OF IMPORTS, EXPORTS, AND TOTAL FOREIGN COMMERCE, BY PORTS, FISCAL YEAR 1926-27

Port	Imports		Exports		Total	
	Gourdes	Per cent	Gourdes	Per cent	Gourdes	Per cent
Aquin	24,739	.03	718,469	.94	743,208	.48
Belladère	222,478	.29	7,014	.....	229,492	.15
Cap Haitien	6,937,571	8.81	8,092,752	10.58	15,030,323	9.68
Cayes	7,243,564	9.20	6,661,198	8.71	13,904,762	8.95
Glore	100,181	.13	723	.....	100,904	.07
Gonaives	3,309,762	4.21	5,829,061	7.62	9,138,823	5.89
Jacmel	4,414,352	5.60	11,093,943	14.51	15,508,295	9.98
Jérémie	2,073,507	2.63	4,054,186	5.30	6,127,693	3.95
Miragoane	1,069,166	1.35	2,343,078	3.07	3,412,244	2.20
Ouanaminthe	150,580	.20	2,400	.....	152,980	.10
Petit Goave	2,229,860	2.83	9,670,818	12.64	11,900,678	7.66
Port au Prince	46,488,467	59.02	18,759,081	24.52	65,247,548	42.03
Port de Paix	1,865,277	2.36	3,300,190	4.32	5,165,467	3.32
Saint Marc	2,627,096	3.34	5,962,529	7.79	8,589,625	5.54
Total	78,756,600	100.00	76,495,442	100.00	155,252,042	100.00

Shipping

During 1926-27 Haiti was again adequately served by ocean-going carriers. At no time was there shortage of cargo space, although at certain seasons of the year it was difficult to obtain passenger accommodations. There was also stability in freight rates, which remained high.

Net tonnage of steamships entering Haitian ports is tabulated in table No. 9. Vessels entered totalled 635, against 565 in the previous fiscal year. However, net tonnage was somewhat smaller, being 1,117,195, in contrast with 1,123,486 in 1925-26. American vessels were the most numerous, and the tonnage was 547,767 or 49.03 per cent of the total. Of second importance both in number and tonnage were vessels flying the flag of the Netherlands. German shipping made by far the greatest progress during the year under consideration, increasing from 37 with net tonnage of 62,943 to 89 with tonnage of 142,288. This increase in German shipping was at the expense of British, French, American and miscellaneous vessels.

Sailing vessels showed further decline in number and tonnage, as indicated in table No. 10. For 1926-27 there were 98 such vessels with a tonnage of 22,075 entering Haitian ports from abroad, as contrasted with 149 with a tonnage of 30,883 during the previous year. In the number of such vessels, the British flag was in the lead with 33, though the tonnage was but 443. These are for the most part small schooners entering Cap Haitien from Turks Islands and the Bahamas. In contrast, 16 American sailing ships reported net tonnage of 7,803. Imports into Haiti by means of sailing vessels are principally confined to lumber with occasional cargoes of mineral oils. Export cargoes on sailing vessels are principally confined to logwood.

Considerable interest attaches to the registry of vessels on which im-

TABLE No. 9

NET TONNAGE OF STEAM VESSELS IN FOREIGN COMMERCE ENTERED AND CLEARED, BY REGISTRY AND MONTHS, FISCAL YEAR 1926-27

Steam Vessels Entered

	American		British		Dutch		French		German		All Other		Total	
	No.	Tonnage	No.	Tonnage	No.	Tonnage	No.	Tonnage	No.	Tonnage	No.	Tonnage	No.	Tonnage
October, 1926	11	41,588	3	2,590	13	13,951	4	16,404	9	12,700	11	8,877	51	96,110
November	13	43,210	6	5,194	11	12,354	4	7,391	6	11,003	9	5,234	49	84,386
December	15	50,769	10	8,156	14	14,607	3	5,982	11	18,704	16	9,175	69	107,393
January, 1927	13	49,183	8	16,059	12	11,967	1	2,293	5	6,798	17	14,186	56	100,486
February	17	44,695	5	13,344	11	12,129	3	4,504	5	10,577	8	7,631	49	92,880
March	12	43,198	7	23,424	11	11,097	3	5,944	7	13,150	8	7,700	48	104,513
April	13	44,906	7	3,726	12	12,787	5	15,819	6	8,634	14	11,418	57	97,290
May	13	44,252	7	7,206	11	12,662	2	3,154	7	11,202	23	14,274	63	92,750
June	12	43,189	5	4,528	12	14,509	1	2,790	10	15,642	15	8,341	55	88,999
July	12	55,119	5	4,062	9	10,019	2	3,776	6	10,001	11	6,631	45	89,608
August	13	44,464	4	2,567	11	12,663	1	3,462	8	11,545	9	5,706	46	80,407
September	12	43,194	5	4,363	12	13,504	2	2,676	9	12,332	7	6,304	47	82,373
Total	156	547,767	72	95,219	139	152,249	31	74,195	89	142,288	148	105,477	635	1,117,195

Steam Vessels Cleared

October, 1926	11	41,588	4	3,607	12	12,827	4	16,404	10	14,017	11	8,877	52	97,320
November	12	41,600	6	5,194	12	13,478	3	6,663	6	11,003	9	5,234	48	83,172
December	16	52,379	9	6,727	11	11,332	4	6,710	11	18,704	15	8,471	66	104,923
January, 1927	13	49,183	8	15,380	15	14,642	1	2,293	5	6,798	17	14,643	59	102,939
February	17	44,695	5	13,786	10	10,927	3	4,504	4	8,938	9	7,878	48	90,728
March	11	41,612	8	25,090	10	10,492	3	5,944	6	9,744	8	7,700	46	100,582
April	13	44,906	6	3,228	13	13,491	4	15,091	7	11,994	13	10,265	56	98,975
May	14	45,838	8	7,704	12	13,765	2	2,305	7	11,526	24	15,427	67	96,565
June	10	39,967	4	4,287	10	12,790	2	4,367	10	15,913	14	7,227	50	84,551
July	14	58,341	6	4,303	10	11,098	2	3,776	7	11,091	12	7,745	51	96,354
August	13	44,464	4	2,567	11	12,663	1	3,462	8	11,545	7	5,061	44	79,762
September	11	41,572	4	4,363	12	13,314	1	1,888	9	12,332	6	5,393	43	78,862
Total	155	546,145	72	96,236	138	151,419	30	73,407	90	143,605	145	103,921	630	1,114,733

ports from various countries were transported to Haiti. This is shown in table No. 11. Since most imports were purchased in the United States it was to be expected that they would be principally transported on American vessels. This was the case, as Gdes. 40,043,040 out of total imports of American origin of Gdes. 60,285,103 were transported on American vessels. The proportion was substantially two-thirds. But American ships participated but slightly in transporting to Haiti merchandise originating in other countries, since total imports into Haiti by American vessels were Gdes. 42,997,602, or but Gdes. 2,954,562 greater than exclusively American products handled by such ships.

TABLE No. 10

NET TONNAGE OF SAILING VESSELS IN FOREIGN COMMERCE ENTERED AND CLEARED, BY REGISTRY AND MONTHS, FISCAL YEAR 1926-27

Sailing Vessels Entered

Month	American		British		Haitian		All Other		Total	
	No.	Tonnage	No.	Tonnage	No.	Tonnage	No.	Tonnage	No.	Tonnage
October, 1926	2	1,578	3	66	3	84	4	3,097	12	4,825
November	1	661	2	19	3	34	4	1,358	10	2,072
December	1	653	2	19	1	14	2	1,963	6	2,649
January, 1927	1	905	2	19	2	28	.....	.....	5	952
February	2	708	3	26	2	78	2	2,120	9	2,932
March	2	646	3	25	2	24	3	2,239	10	2,934
April	1	1,186	3	28	.....	.....	2	288	6	1,502
May	3	864	.....	.....	2	329	1	94	6	1,287
June	1	20	3	25	3	64	4	1,299	11	1,408
July	2	582	6	52	5	686	.....	.....	13	1,320
August	.....	.....	3	30	2	20	.....	.....	5	50
September	.....	.....	3	134	2	10	.....	.....	5	144
Total	16	7,803	33	443	27	1,371	22	12,458	98	22,075

Sailing Vessels Cleared

October, 1926	3	1,993	1	10	2	74	3	2,044	9	4,121
November	1	880	4	75	3	34	4	2,253	12	3,242
December	2	1,314	2	19	1	14	2	1,123	7	2,470
January, 1927	1	905	2	19	3	38	1	998	7	1,960
February	1	688	3	26	2	78	.....	.....	6	792
March	1	20	3	25	.....	.....	4	2,404	8	2,449
April	3	1,832	2	19	1	10	3	2,243	9	4,104
May	2	110	1	9	3	343	1	94	7	556
June	2	774	2	18	2	50	2	231	8	1,073
July	2	582	7	59	4	353	2	1,068	15	2,062
August	.....	.....	2	21	3	343	.....	.....	5	364
September	.....	.....	4	143	2	20	.....	.....	6	163
Total	18	9,098	33	443	26	1,357	22	12,458	99	23,356

Dutch vessels carried Gdes. 21,234,499 of merchandise to Haiti, Gdes. 16,706,161 of which was of American origin. Ships of France and of Germany were also of some importance in the import trade. Values transported by French vessels considerably declined, while German vessels maintained their previous position. It is curious to note that German ships

TABLE No. 11

VALUE OF IMPORTS, BY REGISTRY OF CARRYING VESSELS, FISCAL YEAR 1926-27

Country	Merchandise free of duty	Merchandise subject to duty	American	British	Dutch	French	German	Haitian	Norwegian	All Other	Total	Per cent
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	
Argentina	.....	2	.....	.....	.....	2	.....	.....	.....	.....	2	.....
Austria	.....	2,771	2	270	1,769	360	365	.....	.....	5	2,771	.....
Bahama Islands	.....	11,831	.....	9,724	137	.....	.....	1,830	.....	140	11,831	.02
Belgium	4,379	483,626	30,319	.....	16,563	289	440,500	.....	.....	334	488,005	.62
British Islands	.....	68,265	44,425	.....	23,840	.....	.....	.....	.....	.....	68,265	.09
Canada	.....	62,565	27,677	13	34,875	.....	.....	.....	.....	.....	62,565	.08
Canal Zone	106,316	7,649	113,965	.....	.....	.....	.....	.....	.....	.....	113,965	.14
China	.....	2,187	39	.....	955	1,193	.....	.....	.....	.....	2,187	.....
Cuba	.....	10,052	2,827	1,078	283	1,562	165	.....	261	3,876	10,052	.01
Curaçao	76,041	563,316	110	32,872	288,547	.....	27,868	66,771	.....	223,189	639,357	.81
Czechoslovakia	.....	11,307	27	.....	4,632	568	5,794	.....	.....	286	11,307	.02
Denmark	4,441	141,825	70,028	.....	49,189	77	26,972	.....	.....	.....	146,266	.18
Dominican Republic	20,041	538,882	.....	.....	4,769	.....	38,823	.....	.....	515,331	558,923	.71
Egypt	.....	107	32	.....	5	65	.....	.....	.....	5	107	.....
France	75,464	5,253,544	256,729	6,866	178,606	4,877,648	5,252	.....	.....	3,907	5,329,008	6.76
French Africa	.....	2	.....	.....	.....	2	.....	.....	.....	.....	2	.....
French Indo-China	.....	441	.....	.....	.....	441	.....	.....	.....	.....	441	.....
Germany	15,266	3,643,979	86,602	6,663	948,623	3,862	2,610,999	.....	930	1,566	3,659,245	4.65
Guadeloupe	.....	135	135	.....	.....	.....	.....	.....	.....	.....	135	.....
Hungary	.....	49	24	.....	25	.....	.....	.....	.....	.....	49	.....
Italy	60	783,333	488,719	.....	75,785	182,254	21,707	.....	.....	14,928	783,393	1.00
Jamaica	.....	199,724	305	100,196	98,093	.....	1,032	.....	.....	98	199,724	.25
Japan	.....	54,643	40,983	.....	13,222	438	.....	.....	.....	.....	54,643	.07
Madeira Islands	.....	803	803	.....	.....	.....	.....	.....	.....	.....	803	.....
Mexico	19	11	.....	.....	.....	.....	30	.....	.....	.....	30	.....
Netherlands	14,189	1,506,383	25,409	.....	1,481,598	215	13,339	.....	.....	11	1,520,572	1.93
Norway	2,800	4,365	.....	.....	5,956	.....	783	.....	426	.....	7,165	.....
Palestine	.....	124	.....	.....	.....	124	.....	.....	.....	.....	124	.....
Peru	.....	6,705	6,705	.....	.....	.....	.....	.....	.....	.....	6,705	.....
Porto Rico	33,719	724,336	212,302	394,132	43,251	457	57,718	.....	11,829	38,366	758,055	.96
Spain	.....	62,605	29,775	19	.....	27,493	3,358	.....	.....	1,960	62,605	.08
Sweden	.....	488	368	.....	.....	.....	120	.....	.....	.....	488	.....
Switzerland	.....	31,434	1,327	5	10,594	6,937	12,571	.....	.....	.....	31,434	.04
Syria	.....	78	6	.....	.....	72	.....	.....	.....	.....	78	.....
United Kingdom	20,342	3,919,217	1,514,919	335,740	1,245,385	15,199	826,881	.....	1,147	288	3,939,559	5.02
United States	1,887,561	58,397,542	40,043,040	195,538	16,706,161	.....	.....	.....	2,945,208	395,156	60,285,103	76.56
Venezuela	.....	284	.....	.....	284	.....	.....	.....	.....	.....	284	.....
Virgin Islands	.....	1,352	.....	.....	1,352	.....	.....	.....	.....	.....	1,352	.....
Total	2,260,638	76,495,962	42,997,602	1,083,116	21,234,499	5,119,258	4,094,277	68,601	2,959,801	1,199,446	78,756,600	100.00
Per cent	2.87	97.13	54.60	1.37	26.96	6.50	5.20	.09	3.76	1.52		

TABLE No. 12

VALUE OF EXPORTS, BY REGISTRY OF CARRYING VESSELS, FISCAL YEAR 1926-27

Country	Merchandise free of duty	Merchandise subject to duty	American	British	Danish	Dutch	French	German	Haitian	Norwegian	All Other	Total	Per cent
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	
Bahama Islands	.....	42,472	.....	38,445	.....	3,094	.....	.....	933	.....	.....	42,472	.06
Belgium	.....	3,975,274	321,252	1,083,707	572,975	1,029,643	152,183	798,275	.....	17,239	.....	3,975,274	5.20
Canada	.....	1,898,070	1,814,279	.....	.....	83,791	.....	.....	.....	.....	.....	1,898,070	2.48
Canal Zone	100	127,287	127,387	.....	.....	.....	.....	.....	.....	.....	.....	127,387	.17
Colombia	.....	480	480	.....	.....	.....	.....	.....	.....	.....	.....	480	.....
Cuba	.....	2,949,817	536,854	.....	.....	1,303,761	105,249	.....	.....	.....	1,003,953	2,949,817	3.86
Curaçao	.....	297,565	.....	.....	.....	180,425	.....	84,120	20,395	.....	12,625	297,565	39
Denmark	.....	6,221,242	540,628	1,229,226	.....	2,340,941	497,221	1,595,548	.....	17,678	.....	6,221,242	8.13
Dominican Republic	.....	31,097	.....	7,900	.....	460	10,000	2,600	.....	.....	10,137	31,097	.04
Finland	.....	148,293	7,848	.....	.....	95,337	.....	45,108	.....	.....	.....	148,293	.19
France	.....	36,340,605	1,695,513	5,068,079	188,803	12,040,812	10,979,530	6,350,896	.....	16,972	.....	36,340,605	47.51
French Africa	.....	24,962	8,282	.....	.....	16,680	.....	.....	.....	.....	.....	24,962	.03
Germany	.....	4,753,743	254,249	154,686	.....	1,292,160	276,129	2,759,836	.....	16,683	.....	4,753,743	6.22
Guadeloupe	.....	40	.....	.....	.....	.....	40	.....	.....	.....	.....	40	.....
Italy	.....	2,786,136	1,027,921	5,884	.....	1,384,553	20,353	128,579	.....	.....	218,846	2,786,136	3.64
Jamaica	.....	7,496	.....	.....	.....	.....	.....	7,460	.....	.....	36	7,496	.....
Japan	.....	41,015	41,015	.....	.....	.....	.....	.....	.....	.....	.....	41,015	.05
Martinique	.....	12,570	10,805	.....	.....	.....	1,765	.....	.....	.....	.....	12,570	.02
Netherlands	.....	2,367,467	16,402	185,583	.....	2,008,019	49	157,414	.....	.....	.....	2,367,467	3.09
Norway	.....	599,850	130,432	8,174	.....	179,306	32,874	249,017	.....	47	.....	599,850	.78
Peru	.....	38	.....	.....	.....	38	.....	.....	.....	.....	.....	38	.....
Porto Rico	.....	606,924	205,692	271,900	.....	42,450	6,982	41,450	.....	.....	38,450	606,924	.80
Spain	.....	2,613,415	1,700,991	.....	.....	912,424	.....	.....	.....	.....	.....	2,613,415	3.42
Sweden	.....	663,490	282,398	76,767	.....	164,738	24,876	114,711	.....	.....	.....	663,490	.87
United Kingdom	.....	3,948,823	102,128	1,435,959	.....	1,055,929	320,497	1,018,202	.....	16,108	.....	3,948,823	5.16
United States	945	5,973,330	2,629,402	.....	.....	2,814,397	.....	.....	.....	530,476	.....	5,974,275	7.81
Venezuela	.....	61,896	.....	.....	.....	61,896	.....	.....	.....	.....	.....	61,896	.08
Virgin Islands	.....	1,000	1,000	.....	.....	.....	.....	.....	.....	.....	.....	1,000	.....
Total	1,045	76,494,397	11,454,958	9,566,310	761,778	27,010,854	12,427,748	13,353,216	21,328	615,203	1,284,047	76,495,442	100.00
Per cent	.00	100.00	14,97	12,51	1.00	35,31	16,25	17,46	.02	.80	1,68		

carried Gdes. 826,881 of British goods to Haiti, while similar merchandise transported in British ships was Gdes. 335,740. French vessels almost exclusively were loaded with French cargoes.

Haitian exports in largest proportion were transported by Dutch shipping, but the concentration was not as high as was the case of imports by American vessels. Of total exports of Gdes. 76,495,422 Dutch vessels carried values amounting to Gdes. 27,010,854. Second in importance was German shipping with Gdes. 13,353,216, closely followed by ships of French, American and British registry. Exports transported by the vessels of various countries were quite diversified in destination, with the exception that French vessels transported few Haitian products to other countries than France.

Table No. 12 contains the statistics just discussed. As compared with the previous fiscal year, the importance of German transportation of Haitian exports increased absolutely, that of American ships increased relatively, that of Dutch vessels somewhat more than maintained its position, while sharp declines were recorded for vessels of Danish and French registry.

Foreign Commerce by Months and by Ports

Both the import and export trade of Haiti are subject to marked periodicity. The first half of the fiscal year is decidedly the "active season," being succeeded by lessened commercial operations. However, the import trade of 1926-27 was much more uniform than in preceding fiscal years, as is evident by examination of table No. 13. For example import values were greatest during October, at Gdes. 8,770,750 and smallest during April at Gdes. 5,450,886, showing a fluctuation between the lowest and highest months of 60.91 per çent. During 1925-26, however, there was a range from the low month of August with Gdes. 5,127,510 to the high month of October with Gdes. 12,397,390 of 141.78 per cent. There was also a range of more than 100 per cent in the fiscal year 1924-25.

More uniform distribution of imports is desirable, and therefore this feature of the commercial year 1926-27 was definitely favorable. No prediction, however, can be made that the year just closed has established a new tendency instead of the one of sharp fluctuations which has been characteristic for much of Haiti's commercial history.

No better evidence of the decline of imports during 1926-27 need be offered than the mere statement that in only two months did the value of imports exceed those of the similar months of 1925-26. As these months of increase were the final months of the fiscal year, there is considerable evidence that 1927-28 may show marked improvement.

Not only does greater periodicity exist for exports than for imports, but concentration in part of the fiscal year was more marked in 1926-27 than

during the previous year. This is well demonstrated in table No. 14. Export values reached a maximum at Gdes. 10,284,719 in December and fell to Gdes. 1,584,390 in August. Thus the range was 549.13 per cent. In 1925-26 there was an increase from Gdes. 3,243,300 in July to Gdes. 13,502,510

TABLE No. 13

VALUE OF IMPORTS, BY MONTHS AND PORTS OF ENTRY, FISCAL YEAR 1926-27, COMPARED WITH 1925-26

Port of Entry	October	November	December	January	February	March	April	May
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	141	224	127	146	17,930	4,682	1	363
Belladère	23,139	29,611	12,078	29,143	15,615	17,734	45,277	13,643
Cap Haitien	898,881	675,126	644,078	429,426	524,195	464,303	418,779	531,840
Cayes	999,475	884,071	606,068	394,053	369,420	397,749	510,502	479,828
Glore	3,436	5,780	5,392	6,660	14,878	17,705	8,926	8,802
Gonaïves	258,722	343,836	286,082	228,583	349,457	236,596	302,371	316,414
Jacmel	624,339	536,150	586,204	285,686	234,688	381,750	309,532	229,293
Jérémie	146,684	252,952	239,355	171,431	181,622	172,963	161,844	177,422
Miragoane	111,244	60,871	93,169	118,594	80,876	116,193	63,754	68,161
Ouanaminthe	20,660	29,791	12,808	5,865	9,514	14,145	8,940	5,152
Petit Goave	271,813	258,394	181,202	246,051	213,695	162,014	129,189	146,630
Port au Prince	4,968,722	4,061,923	4,338,478	3,589,880	3,210,655	3,673,682	3,077,604	3,548,452
Port de Paix	246,000	247,593	239,428	155,451	110,645	97,369	126,084	148,826
Saint Marc	197,494	171,792	294,851	230,443	234,507	329,944	288,083	217,562
Total 1926-27	8,770,750	7,558,114	7,539,320	5,891,412	5,567,697	6,086,829	5,450,886	5,892,388
Total 1925-26	12,397,390	11,671,885	10,180,430	6,451,935	7,432,650	7,392,340	6,918,320	5,981,310
Increase 1926-27								
Decrease 1926-27	3,626,640	4,113,771	2,641,110	560,523	1,864,953	1,305,511	1,467,434	88,922

TABLE No. 13 *(Continued)*

Port of Entry	June	July	August	September	Total 1926-27	Total 1925-26	Increase	Decrease
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	227	202	478	218	24,739	4,900	19,839	.....
Belladère	11,907	7,247	17,084	.....	222,478	28,415	194,063	.....
Cap Haitien	386,083	462,362	741,404	761,094	6,937,571	9,133,525	.....	2,195,954
Cayes	501,455	725,987	794,271	580,685	7,243,564	8,324,560	.....	1,080,996
Glore	8,398	6,597	6,627	6,980	100,181	153,815	.....	53,634
Gonaïves	221,233	232,425	212,917	321,126	3,309,762	3,992,775	.....	683,013
Jacmel	272,526	241,162	333,465	379,557	4,414,352	6,188,200	.....	1,773,848
Jérémie	116,820	143,152	119,943	189,319	2,073,507	2,579,320	.....	505,813
Miragoane	113,877	49,751	90,452	102,224	1,069,166	957,895	111,271	.....
Ouanaminthe	5,548	21,602	9,968	6,587	150,580	129,265	21,315	.....
Petit Goave	132,693	132,872	160,512	194,795	2,229,860	2,795,930	.....	566,070
Port au Prince	3,731,385	3,573,367	4,056,608	4,657,711	46,488,467	53,754,525	.....	7,266,058
Port de Paix	153,931	110,034	115,998	113,918	1,865,277	3,006,280	.....	1,141,003
Saint Marc	200,100	98,728	185,378	178,214	2,627,096	3,207,625	.....	580,529
Total 1926-27	5,856,183	5,805,488	6,845,105	7,492,428	78,756,600		346,488	15,846,918
Total 1925-26	6,489,430	7,851,185	5,127,510	6,362,645		94,257,030		
Increase 1926-27			1,717,595	1,129,783				
Decrease 1926-27	633,247	2,045,697			15,500,430			

in November of 316.32 per cent. July and August, 1926-27, returned smaller export values than had been reported for several years. Moreover, only one month in the year under review, namely April, showed an increase over the same month of the previous year, and this increase was trifling.

TABLE No. 14

VALUE OF EXPORTS, BY MONTHS AND PORTS OF SHIPMENT
FISCAL YEAR 1926-27, COMPARED WITH 1925-26

Port of Shipment	October	November	December	January	February	March	April	May
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	23,724	66,458	100,685	60,262	177,303	145,139	58,466	24,786
Belladère	1,075	625	.....	350	237	340	2,850	362
Cap Haitien	1,212,361	1,167,748	1,102,894	932,393	830,010	709,255	456,396	419,165
Cayes	843,652	806,026	928,283	705,419	816,827	852,462	585,070	347,620
Glore	8	5	13	.....	62	276	175	87
Gonaïves	643,219	489,988	747,545	548,941	655,267	874,498	724,951	548,897
Jacmel	864,975	1,216,533	1,786,931	1,531,585	1,439,744	1,475,825	1,053,386	758,109
Jérémie	541,995	527,737	615,271	318,057	256,531	358,171	353,931	367,948
Miragoane	130,789	168,856	342,621	334,949	315,860	256,509	240,663	140,244
Ouanaminthe	.....	.....	64	.....	370	404	73	173
Petit Goave	1,085,935	947,098	1,489,140	1,209,669	1,283,604	1,334,957	964,483	430,885
Port au Prince	1,301,135	1,665,295	2,216,905	1,945,305	3,060,405	2,057,739	2,549,898	922,274
Port de Paix	443,919	613,122	393,514	305,019	429,930	263,887	279,488	107,932
Saint Marc	369,012	309,240	560,853	233,214	479,698	1,157,001	940,604	678,123
Total 1926-27	7,461,799	7,978,731	10,284,719	8,125,163	9,745,848	9,486,463	8,210,434	4,746,605
Total 1925-26	9,344,300	13,502,510	10,788,515	13,154,210	13,146,205	10,316,905	8,080,625	7,259,760
Increase 1926-27							129,809	
Decrease 1926-27	1,882,501	5,523,779	503,796	5,029,047	3,400,357	830,442		2,513,155

TABLE No. 14 *(Continued)*

Port of Shipment	June	July	August	September	Total 1926-27	Total 1925-26	Increase	Decrease
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	57,099	4,547	.....	.....	718,469	1,496,005	.....	777,536
Belladère	500	.....	225	450	7,014	.....	7,014	.....
Cap Haitien	160,980	342,425	273,341	485,784	8,092,752	14,876,545	.....	6,783,793
Cayes	244,123	115,834	117,795	298,087	6,661,198	6,446,815	214,383	.....
Glore	47	.....	50	.....	723	4,410	.....	3,687
Gonaïves	372,723	73,640	60,809	88,583	5,829,061	7,770,470	.....	1,941,409
Jacmel	437,750	234,936	138,854	155,315	11,093,943	14,419,785	.....	3,325,842
Jérémie	212,627	156,259	198,653	147,006	4,054,186	7,510,280	.....	3,456,094
Miragoane	199,463	121,937	77,685	13,502	2,343,078	2,314,775	28,303	.....
Ouanaminthe	139	511	99	567	2,400	7,160	.....	4,760
Petit Goave	341,510	297,282	132,300	153,955	9,670,818	14,175,060	.....	4,504,242
Port au Prince	900,068	456,715	320,870	1,362,472	18,759,081	18,892,020	.....	132,939
Port de Paix	164,878	88,676	29,598	180,227	3,300,190	6,489,605	.....	3,189,415
Saint Marc	452,386	420,325	234,111	127,962	5,962,529	6,838,095	.....	875,566
Total 1926-27	3,544,293	2,313,087	1,584,390	3,013,910	76,495,442		249,700	24,995,283
Total 1925-26	5,371,555	3,243,300	3,356,400	3,676,740		101,241,025		
Increase 1926-27								
Decrease 1926-27	1,827,262	930,213	1,772,010	662,830	24,745,583			

Commodities Imported

Some difficulty is encountered in connection with selecting commodities in the import schedules for special consideration. Nevertheless this has been attempted in table No. 15, in which 20 commodities of importance in the import trade have been segregated, and the remainder combined in the schedule under the heading of "all other."

Not only did imports in the fiscal year just closed decline materially

from the level of 1925-26. They were also below the average for the five-year period of 1921-22 to 1925-26, inclusive, but somewhat in excess of the average for the receivership as a whole. It is therefore useful to compare the distribution of imports not only with the previous fiscal year but to trace the trend over a longer period.

As compared with 1925-26 declining values characterized imports of chemical and pharmaceutical products, vegetable fibers and their manufactures, fish, wheat flour, meat, rice, miscellaneous foodstuffs, iron and steel and their manufactures, leather, liquors and beverages, lumber, automobiles, trucks, unclassified mineral oils, soap, textiles, tobacco, and commodities not otherwise classified. Increases were reported for cement, gasoline and kerosene.

In the case of leather, of liquors and beverages and of tobacco the declines were severe and were due to the following causes. Duties on leather were materially increased in the tariff of 1926 for the purpose of encouraging the domestic production of this commodity.

Under the previous Haitian tariff comparatively low duties were assessed on liquors and beverages, whereas these commodities are universally regarded as well adapted to heavy fiscal charges, based on revenue considerations. Therefore duties were sharply increased under the new tariff, with the result that merchants and private individuals, prior to the date when the new rates became effective, made an effort to import supplies sufficient for the requirements of several months. The obvious result was decreased imports during the first year of the new tariff, though there is every reason to believe that in subsequent years Haiti will import its customary quantity of liquors and beverages.

By far the sharpest decline occurred in imports of tobacco. From a value of Gdes. 2,313,300 in 1925-26 there was a fall to Gdes. 89,992 in 1926-27. This was also a tariff phenomenon. Duties on tobacco which were intended to be practically prohibitive were imposed, due to the fact that ample evidence existed that Haiti could and should produce its own supplies. Tobacco is one of the staple crops of Jamaica, Cuba, Porto Rico and the Dominican Republic. Haitian conditions closely approximate those in the neighboring islands. Therefore it was considered expedient to offer a distinct incentive to tobacco culture in Haiti. That the policy was sound is evidenced from the surprising interest which has taken place in tobacco growing during the past year. Hundreds of acres have been planted to this crop, and at present Haiti is able to satisfy all ordinary requirements of tobacco. As yet this tobacco is not of the best quality, but experience and selection should undoubtedly result in improvement. In fact there appears to be no reason why Haiti should not ultimately become an exporter of tobacco, just as is the case with all of its immediate neighbors. Probably no policy in the new tariff has been more clearly justified by results than the sharp increase in the rates of duty imposed on tobacco.

TABLE No. 15

VALUE OF IMPORTS, BY COMMODITIES, FISCAL YEARS 1916-17 TO 1926-27

Commodity	Average 1916-17— 1920-21	Average 1921-22— 1925-26	1925-26	1926-27	Average 1916-17— 1926-27
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*
Cement	453,756	426,121	677,455	952,613	486,545
Chemical and pharmaceutical products	644,320	928,705	1,010,670	858,727	793,078
Fibers, vegetable, and manufactures of, other than cotton and textiles	2,114,647	1,856,885	1,734,775	1,280,368	1,921,639
Foodstuffs:					
Fish	2,380,691	3,289,025	4,740,855	4,033,060	2,943,786
Wheat flour	10,671,303	12,044,975	13,639,410	11,456,714	11,367,100
Meats	1,129,413	1,452,559	1,856,595	1,509,395	1,310,841
Rice	1,735,650	1,293,365	2,011,900	1,850,807	1,545,080
All other	6,544,557	5,786,803	8,023,060	7,030,371	6,244,289
Iron, steel and manufactures of	3,460,075	3,411,649	4,675,535	4,319,898	3,516,229
Leather	780,115	785,827	834,260	262,635	735,668
Liquors and beverages	1,229,720	1,433,548	1,709,380	913,320	1,293,605
Lumber	1,054,752	1,345,746	1,715,730	1,701,620	1,245,828
Motor vehicles:					
Automobiles, passenger			1,784,395	1,528,267	
Trucks			770,735	446,360	
Oils mineral:					
Gasoline	354,469	855,634	1,476,300	2,115,890	742,400
Kerosene	1,108,696	935,008	1,161,470	1,214,877	1,039,400
All other	175,174	361,676	698,910	618,624	300,261
Soap	3,849,333	3,060,897	3,636,655	3,192,235	3,431,217
Textiles	21,766,374	23,210,837	20,897,685	16,835,439	21,974,681
Tobacco	2,009,210	1,770,269	2,313,300	89,992	1,726,126
All other	13,797,749	16,043,804	18,887,955	16,545,388	15,247,980
Total	75,260,004	80,293,333	94,257,030	78,756,600	77,865,753

TABLE No. 16

QUANTITY OF IMPORTS, BY COMMODITIES, FISCAL YEARS 1916-17 TO 1926-27

Commodity	Unit	Average 1916-17—1920-21	Average 1921-22—1925-26	1925-26	1926-27	Average 1916-17—1926-27
Cement	Kilo	3,518,741	5,675,884	9,916,484	13,552,117	5,411,386
Foodstuffs:						
Fish	Kilo	2,166,642	4,298,888	7,473,341	7,486,565	3,619,474
Wheat flour	Kilo	12,354,104	28,161,255	28,052,052	25,058,159	20,694,087
Meats	Kilo	500,144	923,154	1,341,801	1,290,337	764,257
Rice	Kilo	675,744	2,859,235	4,070,069	4,113,816	1,980,792
Liquors and beverages	Liter	686,337	1,126,049	1,637,869	870,351	902,935
Lumber	Cub. Met.	6,769.43	14,321.29	17,398.84	15,557.94	11,001.05
Oils mineral :						
Gasoline	Liter	547,523	2,254,239	3,984,266	5,546,920	1,777,794
Kerosene	Liter	2,894,769	3,623,516	4,658,022	4,658,299	3,386,339
Soap	Kilo	2,830,380	3,605,622	4,500,183	4,076,929	3,296,085
Textiles	Kilo	3,063,308	3,862,943	3,216,424	3,071,724	3,427,544
Tobacco	Kilo	694,984	821,907	1,239,290	46,841	693,754

Declines in such commodities as chemical and pharmaceutical products, vegetable fibers and their manufactures, fish, wheat flour, meats, rice, miscellaneous foodstuffs, iron and steel and their manufactures, lumber, automobiles, trucks, miscellaneous petroleum products, soap and commodities not otherwise specified may be regarded as normal. Purchasing power of the Haitian population distinctly declined during the year under review. This purchasing power is derived from exports, and as accumulated purchasing power is not characteristic of the Haitian population, funds being ordinarily spent practically as rapidly as received, the decline in export values rendered it impossible to maintain the previous level of imports. Declining import values in the commodities mentioned therefore had no particular significance. Moreover, in the case of all the foregoing commodities, with the exception of vegetable fibers and manufactures thereof and of soap, imported values during 1926-27 were in excess of those for the receivership period considered as a whole.

Textiles, however, require further consideration. Values for 1926-27 totalled Gdes. 16,835,439, a recession of Gdes. 4,062,246 or 19.44 per cent from Gdes. 20,897,685 in 1925-26. Even the latter total was below the previous average, with the result that the value of textiles in 1926-27 was 23.39 per cent inferior to the average for the eleven-year period. Declining purchasing power partly explained this phenomenon and lower unit prices of cotton goods also had their effect. Of more importance was the fact that textiles in abnormal amounts had been imported during 1924-25, resulting in serious overstocking on the part of merchants and accumulation beyond immediate need on the part of the population. Furthermore, there was a tendency to devote available resources to other purposes rather than the purchase of textiles. This was particularly true as to automobiles and trucks, gasoline and kerosene and other commodities entering into a higher standard of living. In subsequent years imports of textiles may be expected to show normal increases, unless factories for the manufacture of cotton clothing from domestic cotton should be introduced in Haiti. In the opinion of this office such factories are practicable and their establishment should be encouraged.

One of the outstanding commercial phenomena for 1926-27 was the declining tendency of unit prices for the many products imported into Haiti. This fact is brought into relief by comparison of tables Nos. 15 and 16. In the latter imports by quantity are described. Out of twelve leading commodities, unit prices declined in the case of six, as compared with 1925-26, were identical for two, and there were four increases. However, recessions in unit prices concentrated around the most important commodities in the import list, including such items as fish, wheat flour, meats, rice, soap and textiles. These groups comprised Gdes. 38,877,650 or 49.36 per cent of total imports for 1926-27. Rising prices, moreover, were small in proportion. It is also difficult to explain why any increases occurred in the case

of gasoline and kerosene. Falling prices and overproduction have notoriously characterized 1926-27, so far as the petroleum industry was concerned. Possibly the government would be warranted in inquiring the reason why Haitian consumers have been compelled to pay higher prices for gasoline and kerosene during 1926-27 than was the case in the previous year.

Unit values of principal imports appear below:

	Unit	1925-26 Gourdes	1926-27 Gourdes
Cement	kilo	0.07	0.07
Fish	"	0.63	0.54
Wheat flour	"	0.48	0.45
Meats	"	1.38	1.17
Rice	"	0.49	0.44
Liquors	liter	1.04	1.04
Lumber	cubic meter	98.60	109.37
Gasoline	liter	0.37	0.38
Kerosene	"	0.24	0.26
Soap	kilo	0.80	0.78
Textiles	"	6.48	5.48
Tobacco	"	1.87	1.92

Commodities Exported

In terms of value the export trade of Haiti during 1926-27 was disappointing. As shown in table No. 17 not only was the total 24.44 per cent below the level of the previous year, but only 2.57 per cent in excess of the average for the entire receivership. It is therefore important to examine the specific commodities which constitute the principal exports of Haiti for the purpose of ascertaining the difficulty.

Only five Haitian export commodities had a value of more than Gdes. 1,000,000. This in itself demonstrates the high degree of concentration and suggests the danger to which the economic life of Haiti is liable if some of these fundamental commodities are adversely affected. Even more real is the danger when it is considered that one commodity, coffee, constituted 74.41 per cent of total export values during 1926-27. Commercial welfare and prosperity in the coffee trade are practically synonymous in Haiti. From Gdes. 81,621,600 in 1925-26 coffee exports receded to Gdes. 56,921,970 in the subsequent year. This decline was Gdes. 24,699,630 or 30.26 per cent. As total exports were inferior by Gdes. 24,745,583 it is apparent that lessened values of coffee accounted for 99.81 per cent of the total decline.

Two more of the five most important commodities were also below the 1925-26 level. These were cacao and raw cotton. The former receded from Gdes. 1,884,870 to Gdes. 1,680,933. Cotton values declined more rapidly, or from Gdes. 9,416,535 to Gdes. 7,334,573.

TABLE No. 17

VALUE OF EXPORTS, BY COMMODITIES
FISCAL YEARS 1916-17 TO 1926-27

Commodity	Average 1916-17—1920-21	Average 1921-22—1925-26	1925-26	1926-27	Average 1916-17—1926-27
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Beeswax	59,995	4,053	1,980	13,783	30,366
Cacao	2,726,921	1,240,007	1,884,870	1,680,933	1,955,961
Coffee	46,999,359	60,437,516	81,621,600	56,921,970	54,009,668
Cotton, raw	5,595,881	9,186,908	9,416,535	7,334,573	7,386,229
Cottonseeds	428,686	761,204	724,610	591,465	594,629
Honey	794,093	344,518	563,970	751,149	585,837
Lignum-vitae	436,616	200,299	200,890	100,038	298,601
Logwood	6,145,079	2,286,293	2,323,465	2,589,206	4,067,824
Logwood extract	193,882	492,934	498,415	.....	312,189
Skins	1,502,690	424,678	448,190	613,775	931,874
Sugar	1,876,976	2,403,398	1,926,500	3,402,735	2,254,964
Turtle shells	61,149	95,205	107,305	67,103	77,170
All other exports	2,828,645	1,254,498	1,522,695	2,428,712	2,076,766
Total	69,649,972	79,131,511	101,241,025	76,495,442	74,582,078

Two export products returned increased values, logwood rising moderately from Gdes. 2,323,465 to Gdes. 2,589,206 and raw sugar showing a substantial and gratifying increase from Gdes. 1,926,500 to Gdes. 3,402,735. Exports not separately classified also showed welcome expansion from Gdes. 1,522,695 to Gdes. 2,428,712.

Of the minor commodities which are separately listed advances took place in beeswax, honey and skins. These were offset by declines in cottonseed, lignum vitae, logwood extract and turtle shells.

Although the comparison with 1925-26 is not favorable, that with the average for the receivership is somewhat more satisfactory. The average was Gdes. 74,582,078, compared with Gdes. 76,495,442 for 1926-27. This expansion was more than covered by the one item, coffee, in which the values were Gdes. 54,009,668 and Gdes. 56,921,970, respectively. Another encouraging increase was that for sugar, while exports of cotton for the year and for the eleven-year period were closely similar. A moderate decline took place in cacao and one of more importance in the value of logwood. Cacao culture in Haiti has been disappointing for several years, partly because of poor methods of cultivation and preparation for the market, partly because of increased competition from Africa and partly because of depression in the world market for this commodity. In the case of logwood, shipments are closely coordinated with styles in women's clothing in the United States. As logwood dyes constitute the basis for certain types of fabrics, particularly silks, there is no uniformity nor assurance in this branch of trade. Moreover, the logwood supplies of Haiti are becoming more and more inaccessible and are also being depleted much more rapidly than they are being replenished by natural causes. Replanting of logwood trees has not been attempted in any systematic manner.

Exports are more easily reported by quantity than is the case with imports. Practically all Haitian exports consist of foodstuffs or raw materials of industry and are properly classifiable by weight. Exports are listed by quantity in table No. 18, where it is discovered that for the principal crop, coffee, a decline occurred from 35,683,690 kilos to 28,692,984 kilos, being 6,990,706 kilos or 19.59 per cent. This volume of coffee was below the average for both the first and second five-year periods of the receivership and, consequently, for the eleven-year average. With this fact in mind it is easy to comprehend why the commerce of Haiti during 1926-27 was not altogether satisfactory, in view of the outstanding importance of the coffee trade.

TABLE No. 18

QUANTITY OF EXPORTS, BY COMMODITIES

FISCAL YEARS 1916-17 TO 1926-27

Commodity	Average 1916-17—1920-21	Average 1921-22—1925-26	1925-26	1926-27	Average 1916-17—1926-27
	Kilos	Kilos	Kilos	Kilos	Kilos
Beeswax	19,179	2,910	598	4,095	10,413
Cacao	1,958,938	1,908,678	2,190,598	1,629,979	1,906,188
Coffee	29,308,341	32,060,107	35,683,690	28,692,984	30,503,202
Cotton, raw	2,488,291	3,895,790	4,994,526	4,900,945	3,347,395
Cottonseeds	2,480,810	5,604,338	5,772,803	4,746,216	4,106,541
Honey	731,881	547,907	619,931	787,827	653,342
Lignum-vitae	4,036,786	2,710,876	1,601,543	693,804	3,130,192
Logwood	54,889,424	27,816,496	21,587,180	28,084,183	40,146,712
Logwood extract	118,537	859,178	785,512	.....	444,416
Skins	283,467	132,282	136,843	182,180	205,539
Sugar	2,543,397	6,879,930	7,313,699	9,841,398	5,178,003
Turtle shells	1,635	1,478	1,423	1,275	1,531

Although the value of raw cotton signally failed to keep pace with the previous year, the volume was closely comparable. For cottonseed, however, there was considerable decline, due to the fact that a larger proportion of this commodity is now being utilized locally in the manufacture of lard substitutes and soap. Probably further diminution in exports of cottonseed will occur in subsequent years. Declining tonnage also characterized cacao, lignum vitae and logwood extract. Increases occurred in the case of beeswax, honey and skins, and particularly for logwood and sugar.

Reduced unit prices occurred in exports as well as imports, at least for three of Haiti's principal exports, namely, coffee, cotton and logwood. This in itself was sufficient to induce depression in the export trade, especially when combined with subnormal volume in the case of exports of coffee. Increased prices for cacao and sugar were reported, and in view of the price depression which has existed for many years this improvement was welcome.

TABLE No. 19

QUANTITY AND VALUE OF FIVE PRINCIPAL EXPORTS, BY PORTS FISCAL YEAR 1926-27, COMPARED WITH FISCAL YEAR 1925-26

Port	Coffee		Cotton		Logwood		Sugar, raw		Cacao, crude	
	Kilos	Gourdes	Kilos	Gourdes	Kilos	Gourdes	Kilos	Gourdes	Kilos	Gourdes
Aquin	278,078	543,008	26,499	37,611	1,001,000	92,291	.....	.....	267	287
Cap Haitien	2,761,109	5,455,824	43,422	63,938	11,381,200	1,049,347	.....	.....	465,707	494,807
Cayes	3,178,178	6,318,811	60,142	91,560	954,859	88,038	.....	.....	2,120	2,177
Gonaïves	2,018,243	3,995,618	852,904	1,264,615	1,867,034	172,140	.....	.....	.....	.....
Jacmel	4,871,394	9,613,380	746,992	1,102,707	55,000	5,071	.....	.....	.....	.....
Jérémie	1,644,985	3,348,188	635	1,096	.....	.....	.....	.....	625,770	627,828
Miragoane	1,024,781	2,075,748	.....	.....	2,031,000	187,258	.....	.....	.....	.....
Ouanaminthe	360	512	.....	.....	.....	.....	.....	.....	.....	.....
Petit Goave	4,854,394	9,638,134	.....	.....	.....	.....	.....	.....	.....	.....
Port au Prince	6,034,936	11,952,976	841,390	1,271,478	1,802,000	166,144	9,841,398	3,402,735	289,868	293,636
Port de Paix	1,471,263	2,878,690	.....	.....	232,760	21,460	.....	.....	246,247	262,198
Saint Marc	555,263	1,101,081	2,328,961	3,501,568	8,759,330	807,457	.....	.....	.....	.....
Total 1926-27	28,692,984	56,921,970	4,900,945	7,334,573	28,084,183	2,589,206	9,841,398	3,402,735	1,629,979	1,680,933
Total 1925-26	35,683,690	81,621,600	4,994,526	9,416,535	21,587,180	2,323,465	7,313,699	1,926,500	2,190,598	1,884,870
Increase 1926-27	.....	.....	.....	.....	6,497,003	265,741	2,527,699	1,476,235	.....	.....
Decrease 1926-27	6,990,706	24,699,630	93,581	2,081,962	.....	.....	.....	.....	560,619	203,937

Unit prices of Haiti's principal exports were:

	1925-26	1926-27
	Gourdes per kilo	Gourdes per kilo
Beeswax	3.31	3.37
Cacao	0.86	1.03
Coffee	2.29	1.98
Cotton, raw	1.89	1.50
Cottonseed	0.13	0.12
Honey	0.91	0.96
Lignum vitae	0.13	0.14
Logwood	0.11	0.09
Logwood extract	0.64	.....
Skins	3.27	3.37
Sugar	0.26	0.35
Turtle shells	75.41	52.63

For convenient reference the quantity and value of five principal Haitian exports for 1926-27 are presented in table No. 19, together with the comparative data for the previous fiscal year. From this table it appears that Port au Prince was the most important port for exports of coffee, followed in order by Jacmel, Petit Goave and Cayes. For 1925-26 the order was considerably different, being Petit Goave, Port au Prince, Jacmel and Cap Haitien. About half of Haiti's cotton crop was exported through the single port of St. Marc, and one-sixth at each of the ports of Gonaives, Port au Prince and Jacmel. Logwood and sugar exports were also highly concentrated, the former at Cap Haitien and St. Marc and the latter at the single port of Port au Prince. Jeremie was the most important outlet for cacao, followed by Cap Haitien, Port au Prince and Port de Paix.

Haitian exports are reduced to percentages of the total in table No. 20.

TABLE No. 20

PERCENTAGE OF VALUE OF EXPORTS, BY COMMODITIES

FISCAL YEARS 1916-17 TO 1926-27

Commodity	Average 1916-17—1920-21	Average 1921-22—1925-26	1925-26	1926-27	Average 1916-17—1926-27
	Per cent	Per cent	Per cent	Per cent	Per cent
Coffee	61.46	75.49	80.62	74.41	69.01
Cotton	8.73	11.98	9.39	9.59	10.29
Logwood	9.31	3.01	2.29	3.39	5.91
Sugar, raw	3.27	3.31	1.90	4.45	3.40
Cacao, crude	4.36	1.40	1 86	2.20	2.81
All other	12.87	4.81	4.03	5.96	8.58
Total	100.00	100.00	100.00	100.00	100.00

There is but one outstanding feature, namely, the predominance of coffee in the economic life of this country. For 1926-27 this one commodity amounted to 74.41 per cent of total exports, and the eleven-year average was 69.01 per cent. Cotton, while standing in second place in each of the last two years, did not equal the eleven-year average. In fact but one important commodity improved its relative position in 1926-27 over that for the period of 1916-17 to 1926-27, inclusive. This was sugar.

Finally, exports are classified according to the month in which they were embarked for shipment abroad. These data are collected in table No. 21. Most coffee was embarked in the first six months of the fiscal year, cotton tended to be concentrated from February to June, inclusive, logwood was well distributed throughout the year, and this was also true of cacao, though to a less extent. For sugar no regularity can be traced, this commodity being controlled by one company and shipments being adjusted to its marketing policy.

Detailed statistics relative to the foreign commerce of Haiti are included in schedules Nos. 1 and 2, which are appended to this report.

Imports and Exports of Currency

Imports and exports of currency are shown in table No. 22. As was the case in recent years, imports appeared as non-existent. This was obviously incorrect, as appreciable exports of currency could not continue from year to year unless such currency was first introduced into Haiti. All that is implied is that currency was not shipped into Haiti as an article of commerce. On the contrary it was largely brought by emigrants returning from Cuba.

Imports of metallic money were only a fraction of those of previous fiscal years, and it is improbable that important shipments of metallic money will occur in the future. For paper money, chiefly United States currency, exports were about equal to those of 1925-26. It is impossible to estimate the ratio which exports of currency bear toward the amount introduced by emigrants. Assuming that the total circulation of Haiti is remaining about constant and that the proportion between gourde notes and United States paper money is also uniform, there would be the expectation that currency introduced by returning emigrants would ultimately find its way into the banks and be shipped out of Haiti. Yet the amount of currency exports is by no means as great as the sums which are believed to have been brought to Haiti by Haitians returning from Cuba. An interesting problem therefore remains to be solved.

TABLE No. 21

QUANTITY AND VALUE OF EXPORTS, BY COMMODITIES AND MONTHS
FISCAL YEAR 1926-27

Month	Coffee		Cotton		Logwood		Sugar, raw		Cacao, crude		All other	All exports
	Kilos	*Gourdes*	Kilos	*Gourdes*	Kilos	*Gourdes*	Kilos	*Gourdes*	Kilos	*Gourdes*	*Gourdes*	*Gourdes*
October, 1926	3,223,643	6,492,981	51,041	72,024	5,219,810	481,267	.....	.....	141,571	122,866	292,661	7,461,799
November	3,563,254	7,370,968	405	559	1,704,000	157,109	.....	.....	230,832	218,319	231,776	7,978,731
December	4,902,971	9,225,035	10,748	14,011	4,914,930	453,155	.....	.....	292,967	302,484	290,034	10,284,719
January, 1927	3,847,772	7,532,964	.....	.....	1,357,695	125,179	.....	.....	165,144	179,053	287,967	8,125,163
February	3,880,851	7,477,731	354,032	497,767	1,746,000	160,980	2,945,521	1,153,000	134,102	143,955	312,415	9,745,848
March	3,373,625	6,758,826	1,401,827	1,987,840	1,331,249	122,741	.....	.....	109,268	117,299	499,757	9,486,463
April	2,136,514	4,382,027	1,308,048	1,845,650	1,672,000	154,205	3,345,120	1,127,475	186,436	200,127	500,950	8,210,434
May	1,204,824	2,387,836	904,953	1,410,828	2,307,500	212,752	.....	.....	175,340	188,230	546,959	4,746,605
June	942,638	1,872,009	585,773	967,693	2,637,499	242,978	22	10	101,015	108,437	353,166	3,544,293
July	563,073	1,236,354	147,953	263,209	3,886,000	358,289	.....	.....	59,938	64,345	390,890	2,313,087
August	391,238	841,367	87,440	165,388	1,150,000	106,030	.....	.....	15,546	16,689	454,916	1,584,390
September	662,581	1,343,872	48,725	109,604	157,500	14,521	3,550,735	1,122,250	17,820	19,129	404,534	3,013,910
Total	28,692,984	56,921,970	4,900,945	7,334,573	28,084,183	2,589,206	9,841,398	3,402,735	1,629,979	1,680,933	4,566,025	76,495,442

TABLE No. 22

IMPORTS AND EXPORTS OF CURRENCY FISCAL YEARS 1922-23 TO 1926-27

Month	Average 1922-23—1924-25			1925-26			1926-27				
	Gold	Silver	Paper	Gold	Silver	Paper	Gold	Silver	Paper	Nickel	Copper
Imports	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
October											
November											
December											
January											
February			133,333								
March			333,333								
April											
May											
June			416,667								
July											
August											
September											
Total			883,333								
Exports											
October		41,767				300,000			1,000,000		
November		5,000				1,000,000					
December	333,333	15,813			25,000	500,000	15,015		1,000,000		
January	50,000	22,333						122,090			
February		19,084	133,333					53,060	505,000		
March			11,250					25,000			
April	250,000										
May		5,133									
June		10,113						34,930			
July		6,167			146,000						
August	6,583		8,333		2,105,000	515,000		80,530	619,250		
September	342	352,985	166,667		1,500	1,003,500		72,500	275,000	4,250	350
Total	640,258	478,395	319,583		2,277,500	3,318,500	15,015	388,110	3,399,250	4,250	350

Customs Administration

On October 1, 1926, the beginning of the fiscal year 1926-27, a new system of collecting export duties was placed in effect. These duties are by law collectable in American currency on the basis of the old French weights and are increased by various surtaxes and wharfage and weighing charges. Under present arrangements the old units are converted to metric units and all duties, surtaxes, and other charges unified in a single duty per kilogram. This change has resulted in considerable simplification of the collection machinery and has been well received by shippers.

The customs administrative law was amended by a law of February 9, 1927, whereby the limitation of one year during which the General Receiver was given discretion to reduce or remit penalties was removed, and discretion to reduce or remit penalties was extended to cases of differences in weight, provided the customs administration is convinced of the absence of fraudulent intent. Under this authority collectors were instructed to impose no penalty where excess weight found at verification is not greater than five per cent. In other cases the matter of reduction or remission of penalties is decided by the General Receiver, on application by the importer and after recommendation of the collector at the port of importation.

Internal revenue and postal laws impose various stamp taxes on documents relating to imports and exports and on packages received by parcel post. The necessity of obtaining various stamps and affixing them to different documents was a cause of considerable annoyance to merchants and others, and control of placing and cancellation of proper revenue or postage stamps involved an amount of care on the part of customs agents wholly disproportionate to the revenue collected. Instructions were issued on May 4, 1927, in accordance with which the amount of the stamp duties is shown separately but as a part of each bill for customs duties and the entire amount is paid to the public treasury in one transaction.

Various regulations were revised, including those relating to bills of lading, storage dues, and parcel post importations, and numerous decisions on the customs classification of specific articles were communicated to collectors in order to assure uniformity of procedure at the different ports.

Tariff Revision

After operating under an antiquated tariff for many years, a thoroughgoing revision, devised along modern principles, went into effect during August, 1926. Therefore the year 1926-27 was the first full year of experience under that instrument. Change is always difficult, and particularly in Haiti revision of methods of long standing is approached with reluctance. Not only was there organized opposition to any practicable tariff revision, but melancholy predictions as to the effect of the new instrument were numerous.

After the new tariff came into force, there was, of course, a certain period during which importers were unfamiliar with the revised classification, and the customs personnel was also unable to apply the new tariff with accuracy and dispatch. However, the office of the General Receiver attempted to facilitate operations by granting a reasonable period within which fines would not be imposed for failure to conduct customs operations in strict conformity with the new tariff.

After the expiration of a year it is believed that very few would wish to return to the former procedure. Complexities have been replaced by simplicity, and there is also general recognition that the new rates of duty are more equitable and that the protective features in the tariff have been beneficial.

Experience of a year, however, under the new tariff indicated that several schedules needed adjustment. Accordingly, there occurred a revision of 136 paragraphs and the addition of nine new paragraphs which went into effect by virtue of the law of July 25, 1927. Among the most important changes were reductions of duties affecting building and fencing materials, tinware, aluminum ware, newsprint, wrapping and book paper, evaporated milk and certain other varieties of canned foods. Duties were abolished on drums used as containers for gasoline and similar products, as these containers are ordinarily reexported from Haiti. Additional paragraphs were inserted in the tariff to provide for various articles of importation which experience showed should be classified separately, and several alternative ad valorem duties were created, to complement specific duties already in effect.

Possibly further adjustments will be necessary from time to time, but in a general way the tariff structure of Haiti may now be regarded as quite satisfactory.

Commercial Conventions

During the fiscal year 1926-27 several commercial conventions became effective. Haiti continued the policy, adopted the previous year, of placing its commercial relations on the basis of most-favored-nation treatment for all countries which enter into reciprocal agreements. It is true that the commercial convention with France offers a tariff preferential of one-third on a short list of commodities. However, the same tariff privileges are granted to any nation which concludes most-favored-nation arrangements with Haiti. Among the countries which entered into such relations during the fiscal year under discussion or else with which such arrangements came into force were:

United States: Commercial modus vivendi signed July 8, 1926; effective October 1, 1926;

The Netherlands: Commercial convention signed September 7, 1926; effective fifteen days after exchange of ratifications, which has not yet occurred;

Italy: Commercial convention signed January 3, 1927; effective one month after exchange of ratifications, which has not yet occurred;

Germany: Commercial modus vivendi signed July 28, 1927; effective October 1, 1927;

Dominican Republic: Automobile traffic convention signed May 21, 1927; effective May 21, 1927.

As a result of the foregoing arrangements the commercial structure of Haiti has been considerably improved. Other commercial and parcel post conventions are in course of negotiation, and eventually Haiti should have a satisfactory group of treaties covering commercial matters.

Customs Operations

In view of the recession in foreign commerce, there naturally occurred a decrease in the sum available for financing the operations of the office of the Financial Adviser-General Receiver. It will be recalled that Article VI of the treaty of September 16, 1915, provides that five per cent of customs receipts are available for the expenses of the Financial Adviser-General Receiver, and that further sums may be authorized by mutual agreement between Haiti and the United States. Thus far the receivership has not been under the necessity of requesting financial support beyond that derived from five per cent of customs receipts. This is in spite of the fact that shortly after the establishment of the receivership one-fifth of its operating fund was taken away and assigned to the Banque Nationale de la République d'Haiti as compensation for its services as fiscal agent of the Haitian government. Thus in reality the Customs Service and the operations of the office of the Financial Adviser have to be financed from four rather than five per cent of customs revenues.

Table No. 23 presents a summary of the receivership fund for the elapsed portion of the treaty period. It will be noted that five per cent of customs receipts constituted Gdes. 1,683,093.81 during 1926-27, in contrast with Gdes. 2,029,741.59 in the previous fiscal year. This was a decline of 17.07 per cent, which in reality was somewhat smaller than the reduction in the value of imports and exports. That the percentage decline in the receivership fund was not as great as that in imports and exports was due to the fact that many import commodities and all export commodities are upon a specific basis and therefore do not reflect declining price levels, whereas the value of the taxable commodities is so affected.

It was explained in the report of this office for 1925-26 that certain available surpluses in the receivership fund had been invested in Series B bonds of the Haitian government. The wisdom of this policy became evident during the course of the year under discussion, as interest receipts on such securities added Gdes. 43,707.15 to the five per cent fund of the General Receiver and also because the market price of the securities advanced substantially.

On September 30, 1927, Series B bonds of the Haitian government were carried in the name of the General Receiver in the amount of Gdes. 803,783.85. This sum was in excess of the balance in the five per cent fund, but arrangements have been made with the Department of Finance by which interest credits above those which properly appertain to balances in the five per cent fund will be carried to miscellaneous receipts of the Haitian government. This arrangement permits fluctuations which necessarily occur in the five per cent fund without the necessity and the expense of temporary transfer of title to the securities between the General Receiver and the Haitian government.

TABLE No. 23

RECEIVERSHIP FUND
FISCAL YEARS 1916-17 TO 1926-27

Year	Five per cent of customs receipts	Interest on Series B bonds	Total receipts	Expenditures	Surplus	Deficit
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
September 1916 ..	60,211.85	.....	60,211.85	89,850.15	.....	29,638.30
1916-17	914,794.70	.....	914,794.70	796,625.70	118,169.00	.....
1917-18	755,464.80	.....	755,464.80	741,055.80	14,409.00	.....
1918-19	1,432,176.60	.....	1,432,176.60	700,035.60	732,141.00	.....
1919-20	1,603,639.95	.....	1,603,639.95	1,380,460.60	223,179.35	.....
1920-21	882,854.05	.....	882,854.05	1,452,073.10	.....	569,219.05
1921-22	1,377,811.70	.....	1,377,811.70	1,279,142.25	98,669.45	.....
1922-23	1,555,057.00	.....	1,555,057.00	1,438,506.15	116,550.85	.....
1923-24	1,607,569.51	.....	1,607,569.51	1,896,332.08	.....	288,762.57
1924-25	1,787,500.90	.....	1,787,500.90	1,849,537.49	.....	62,036.59
1925-26	2,029,741.59	8,954.65	2,038,696.24	1,698,379.86	340,316.38	.....
1926-27	1,683,093.81	43,707.15	1,726,800.96	2,278,241.30	....	551,440.34
Total.....	15,689,916.46	52,661.80	15,742,578.26	15,600,240.08	1,643,435.03	1,501,096.85
Average	1,420,882.23	4,787.44	1,425,669.67	1,410,035.45	.....	
					1,501,096.85	.....
Surplus for period...	.....	.....	.....	.....	142,338.18	.....

It should also be borne in mind that the securities themselves will eventually become the property of the Haitian government and will be available for amortization requirements of the Series B loan. In the meantime, interest receipts from the bonds in question amount to the substantial figure of Gdes. 53,816.40 annually, and the distribution of this sum as between the five per cent fund and the general receipts of the treasury is of little importance, since in either case disbursements therefrom will be for the benefit of Haiti.

Thus total receipts of the five per cent fund for 1926-27 amounted to Gdes. 1,726,800.96. In only two fiscal periods was this amount exceeded. Furthermore, it was Gds. 301,131.29 or 21.12 per cent above the average of Gdes. 1,425,669.67, which obtained from 1916-17 to 1926-27, inclusive.

Last year's report announced rather elaborate plans for improvements of the physical equipment of the Customs Service. These were to a

considerable degree effected during 1926-27, with the result that total expenditures from the five per cent fund amounted to Gdes. 2,278,241.30. This was Gdes. 551,440.34 in excess of receipts entering the fund. In only one previous fiscal year, namely 1920-21, was a greater deficit reported. During that year the deficit was to cover expenses of ordinary operation, whereas during the year under review it was exclusivly for permanent improvements and was financed by previously accumulated surpluses. However, the surplus which amounted to Gdes. 693,778.52 on September 30, 1926, was reduced to Gdes. 142,338.18 on September 30, 1927. So far as the five per cent fund is concerned, therefore, a further program of permanent improvements in physical facilities for the Customs Service cannot be financed until such fund is again strengthened. As a matter of fact, even the apparent surplus of Gdes. 142,338.18 must be reduced by obligations of Gdes. 81,593.31, leaving an unobligated surplus of but Gdes. 60,744.87.

Presumably there will be no difficulty in meeting necessary expenditures of the Financial Adviser-General Receiver for the year 1927-28, although it must be admitted that the organization is not as fully protected as when considerable surpluses were in the fund and available for contingencies. On the other hand, the customs plant is gradually being brought into satisfactory condition, and further expenditures for permanent improvements of a magnitude equal to those of 1926-27 will not be necessary in the immediate future.

Total expenses of the office of the Financial Adviser-General Receiver are not very enlightening. Only when these disbursements are subdivided is it possible to obtain a proper appreciation of the administrative efficiency, or lack of it, which characterized the organization. Consequently, such distribution is presented in table No. 24. Examination of this table furnishes sufficient indication of how the entire fund is administered. It appears that costs of the central office were Gdes. 523,192.77 and those of operating the custom-houses were Gdes. 712,154.94. These were the real costs of the office of the Financial Adviser-General Receiver and equaled Gdes. 1,235,347.71. Under the terms of the arrangements between Haiti and the United States the commission of the Banque Nationale de la République d'Haïti as fiscal agent should be added, as it is payable, when possible, from the five per cent fund. During 1926-27 this commission was Gdes. 336,618.76. Therefore total deductions from the five per cent fund for ordinary operations, including the commission of the bank, were Gdes. 1,571,966.47. This compares with Gdes. 1,543,339.39 for the same items in 1925-26 or an increase of 1.85 per cent.

Moderate increases occurred in the cost of administration and in that of customs operation. These were caused in the first instance by certain increases in compensation and also by extending the work of the accounting section and the section of customs statistics. There is no doubt that these

TABLE No. 24

EXPENSES OF FINANCIAL ADVISER—GENERAL RECEIVER,
BY OBJECTS OF EXPENDITURES,
FISCAL YEARS 1916-17 TO 1926-27

Year	Administration	Customs operation	Permanent improvements	Bank commission	Total
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*
September, 1916	.....	.....	.....	.....	89,850.15
1916-17	.....	.....	.....	.....	796,625.70
1917-18	.....	.....	.....	.....	741,055.80
1918-19	.....	.....	.....	.....	700,035.60
1919-20	329,634.00	508,570.75	114,500.00	427,755.85	1,380,460.60
1920-21	426,498.70	547,194 55	.....	478,379.85	1,452,073.10
1921-22	404,,251.70	605,773.60	.....	269,116.95	1,279,142.25
1922-23	503,997.40	600,627.10	.....	333,881.65	1,438,506.15
1923-24	455,447.21	648,959.62	500,000.00	291,925.25	1,896,332.08
1924-25	461,316.07	673,495.96	57,745.41	656,980.05	1,849,537.49
1925-26	467,996.66	669,394.41	155,040.47	405,948.32	1,698,379.86
1926-27	523,192.77	712,154.94	706,274.83	336,618.76	2,278,241.30
Average 1919-20 to 1926-27	446,541.38	620,771.37	191,695.09	400,075.83	1,659,084.10

added disbursements have justified themselves, as there is closer audit over the financial transactions of the Haitian government and as commercial statistics are now presented to the public within three weeks after the close of the month to which they apply.

During preceding years payrolls in the custom-houses have been carried at a particularly conservative level in order to obtain as large a surplus as possible in the five per cent fund for utilization in the construction of permanent improvements at the several ports. As the unobligated balance of the five per cent fund became approximately adequate for the purpose in question, it was considered equitable slightly to increase the compensation of certain employees in the custom-houses. Moreover, comparison of average salaries in the Customs Service with those paid in other departments of the Haitian government is sufficient demonstration that even with the increases of pay accorded in 1926-27 the salary scale in the Customs Service is by no means inflated.

As the treasury commission paid by the Haitian government to the Banque Nationale de la République d'Haiti is a flat rate of one per cent of customs and internal revenue receipts, it follows that the amount paid to this institution varies directly with customs and internal revenue collections. Accordingly, customs receipts during 1926-27 of Gdes. 33,661,876.23 involved payment to the bank from the five per cent fund of Gdes. 336,618.76. This is only the second fiscal year in which the bank commission has been paid as of the fiscal year in which it accrued. Such procedure is decidedly useful, as it is possible to tell at a glance the commission due to the bank. Previously the practice was in effect of paying the bank commission for any given year during the next subsequent year. Therefore actual disbursements from the five per cent fund on account of the bank

commission never constituted exactly one per cent of customs collections for the year in question, and the manner by which the amount of each payment was determined appeared puzzling to persons not familiar with the details of accounting procedure then in effect.

Finally, consideration should be given to the sums from the five per cent fund which were expended during 1926-27 in permanent improvements. These totalled Gdes. 706,274.83 and were far in excess of those of any previous fiscal year. In fact the only near approach was in 1923-24 when an appropriation of Gdes. 500,000 was made for the construction of the finance office building. Even more striking is the comparison of expenditures for permanent improvements during 1926-27 and the average for the receivership period. The latter was Gdes. 191,695.09, thus demonstrating that for the fiscal year under review disbursements for permanent improvements were 268.44 per cent greater than the average.

Further subdivision of disbursements from the receivership fund has been made in accordance with objects of expenditure as well as by months of the fiscal year 1926-27. Such disbursements have also been subdivided as between expenses of administration and expenses of customs operation. The former are reflected in table No. 25. There it appears that salaries accounted for Gdes. 426,276.16, an advance of 10.57 per cent from Gdes. 385,514.08 which were expended for the same purpose in the previous year. As already stated, both salary promotions and added personnel for improving the services of the administrative office were responsible for the increases in question.

TABLE No. 25

EXPENSES OF ADMINISTRATION, OFFICE OF FINANCIAL ADVISER—GENERAL RECEIVER, BY OBJECTS OF EXPENDITURE AND BY MONTHS, FISCAL YEAR 1926-27

Month	Salaries	Materials and supplies	Transportation	Miscellaneous	Permanent improvements	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
October, 1926	32,511.67	2,129.02	1,268.04	7,088.61	.....	42,997.34
November	33,598.34	2,409.31	425.11	617.18	.....	37,049.94
December	36,004.16	5,238.14	263.03	462.85	228.00	42,196.18
January, 1927	37,525.83	4,956.08	811.96	619.21	1,861.00	45,774.08
February	36,940.00	1,541.55	485.60	674.55	2,257.25	41,898.95
March	36,125.83	22,356.05	874.06	1,658.60	3,173.88	64,188.42
April	35,458.33	5,979.20	426.39	1,189.52	2,414.88	45,468.32
May	47,964.17	11,033.57	460.21	475.50	485.00	60,418.45
June	29,790.83	4,505.24	6,627.06	704.35	193.57	41,821.05
July	28,277.50	1,719.85	855.60	705.93	.....	31,558.88
August	39,702.00	1,205.74	3,481.50	716.55	.....	45,105.79
September	32,377.50	1,012.71	1,311.99	626.75	.....	35,328.95
Total	426,276.16	64,086.46	17,290.55	15,539.60	10,613.58	533,806.35
Total 1925-26	385,514.08	25,608.03	5,036.04	51,838.51	.....	467,996.66

Expenses for materials and supplies were also substantially greater. This was due to the fact that certain rather expensive equipment was purchased

during 1926-27, and the acquisition of this equipment has materially improved the efficiency of the central office. Expenses for transportation were some three times as large as those of the previous year, but were still well within reasonable limits. On the other hand, miscellaneous expenses totalling Gdes. 15,539.60 were only one-third as great as those during 1925-26, while the cost of permanent improvements in the central office was Gdes. 10,613.58 as compared with no similar disbursements during the previous year.

In the Customs Service, salaries absorbed Gdes. 601,938.79, an increase of 4.02 per cent from the Gdes. 578,687.52 of 1925-26. As in the central office, special supplies of materials and equipment were purchased for certain of the customs offices, thus causing expenditures under this category of Gdes. 50,669.85 to be approximately double those of the previous year. Transportation expenses were also twice as great as in 1925-26. In contrast, miscellaneous expenses declined from Gdes. 54,794.80 to Gdes. 37,756.49.

Finally, deductions from the five per cent fund for permanent improvements at the custom-houses amounted to the substantial total of Gdes. 695,661.25, or an increase of 348.70 per cent from Gdes. 155,040.47 during 1925-26. All of the foregoing data are assembled in table No. 26.

TABLE No. 26

EXPENSES OF CUSTOMS OPERATION, BY OBJECT OF EXPENDITURE AND BY MONTHS.
FISCAL YEAR 1926-27

Month	Salaries	Materials and supplies	Transportation	Miscellaneous	Permanent improvements	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
October, 1926	50,469.09	6,295.02	3,449.97	3,335.10	12,041.77	75,590.95
November	50,404.85	4,556.29	1,924.60	2,277.79	5,850.99	65,014.52
December	50,339.83	10,019.85	1,317.29	5,702.55	8,173.07	75,552.59
January, 1927	50,517.90	2,546.64	1,963.62	6,991.78	425.40*	61,594.54
February	48,974.30	4,582.37	1,458.22	5,793.54	11,165.64	71,974.07
March	50,470.20	2,946.96	1,896.00	2,881.62	26,268.13	84,462.91
April	53,396.55	1,793.42	2,276.43	1,134.09	52,052.84	110,653.33
May	49,556.07	2,109.75	1,433.72	4,521.34	95,697.52	153,318.40
June	48,460.96	2,135.61	1,179.70	757.64	93,232.03	145,765.94
July	50,734.06	3,900.97	1,313.42	588.77	160,687.79	217,225.01
August	48,516.85	4,736.02	1,593.26	894.60	117,258.34	172,999.07
September	50,098.13	5,046.95	1,983.58	2,877.67	113,658.53	173,664.86
Total	601,938.79	50,669.85	21,789.81	37,756.49	695,661.25	1,407,816.19
Total 1925-26	578,687.52	26,450.41	9,461.68	54,794.80	155,040.47	824,434.88

*Credit.

If the cost of permanent improvements is deducted during both 1925-26 and 1926-27 it is found that total expenses of administering the office of the Financial Adviser-General Receiver were Gdes. 523,192.77 in 1926-27 and Gdes. 467,996.66 in 1925-26, an increase during the latter year of Gdes. 55,196.11 or 11,79 per cent. For the Customs Service, operating expenses other than for permanent improvements were Gdes. 669,394.41 in 1925-26 and increased to Gdes. 712,154.94 in 1926-27. This represented an expan-

sion of Gdes. 42,760.53 or 6.39 per cent. There is no reason to anticipate that similar expansion in expenditures will be required during the next fiscal year. Nevertheless, every effort is being made by this office to obtain permanency of tenure among satisfactory employees in the belief that such a policy tends toward efficiency and stability. It logically follows, moreover, that employees of mature experience in their several tasks deserve increased compensation from time to time up to a maximum which represents the potential value of their services. This office is of the opinion that financial reward for work well and faithfully done is as essential as is strict economy and careful administration of public funds.

Permanent improvements for the Customs Service are financed from two sources, namely from the five per cent fund of the General Receiver and from budgetary, supplementary and extraordinary credits for public works. Relevant data appear in table No. 27, where expenditures for permanent improvements from the five per cent fund and from the general funds of the government are presented for the central administration and for the several ports. Of the total of Gdes. 706,274.83 derived from the five per cent fund, Gdes. 615,794.77 were employed at Port au Prince, for the most part in the construction of a customs office building, a parcel-post office and two modern warehouses. Of second importance was the expenditure of Gdes. 36,382.89 at Jérémie, principally for a residence for the Collector of Customs. Other expenditures from the five per cent fund in excess of Gdes. 10,000 were at Belladère for a custom-house and platform scale, at Port de Paix for a customs office building and at the central office for improving the grounds of the finance office building.

TABLE No. 27

REPAIRS AND IMPROVEMENTS TO CUSTOMS PLANT AND EQUIPMENT

FISCAL YEAR 1926-27

Port	Permanent improvements paid from 5 per cent fund*	Repairs and improvements to plant and equipment paid from general funds of the government	Total
	Gourdes	Gourdes	Gourdes
Administration	10,613.58	2,655.17	13,268.75
Aquin	47.58	.....	47.58
Belladère	18,170.54	.....	18,170.54
Cap Haïtien	443.17	.....	443.17
Jacmel	2,172.55	103,088.28	105,260.83
Jérémie	36,382.89	1,554.21	37,937.10
Ouanaminthe	2,691.65	.....	2,691.65
Petit Goave	532.00	41,820.89	42,352.89
Port au Prince	615,794.77	20,823.56	636,618.33
Port de Paix	14,798.86	3,789.29	18,588.15
Saint Marc	4,627.24	16,620.24	21,247.48
Total	706,274.83	190,351.64	896,626.47

*Repairs, the cost of which is charged to the 5 per cent fund, are included in the cost of customs operations and are not charged to permanent improvements.

Expenditures for permanent improvements from the five per cent fund were largely confined to the last five months of the fiscal year, during which they ranged between a minimum of Gdes. 93,425.60 in June and a maximum of Gdes. 160,687.79 in July.

Projects financed with general funds from the treasury absorbed Gdes. 190,351.64, and were devoted to the following purposes:

Wharf, Jacmel	Gdes. 103,088.28
Wharf, Petit Goâve	41,820.89
Sea wall, Port au Prince	19,691.56
Wharf, Saint Marc	16,620.24
Customs office building, Port de Paix	3,789.29
Improvements to grounds, Finance office building, Port au Prince	2,655.17
Repairs to wharf, Jeremie	1,554.21
Repairs to custom-house, Port au Prince	1,132.00
	Gdes. 190,351.64

Thus total expenditures for permanent improvements in the organization of the Financial Adviser-General Receiver were Gdes. 896,626.47, a far greater sum than has heretofore been utilized and substantially double those of the previous year. As a consequence, the improvement program was rapidly advanced toward conclusion during 1926-27, and expenditures of equal magnitude will not be necessary in future years. In fact they will not be possible, as the reserve in the five per cent fund has been practically exhausted and as customs facilities are now in sufficiently satisfactory condition that general funds of the treasury should principally be devoted to other purposes.

Those projects which are still necessary to place the Customs Service upon a thoroughly satisfactory basis and which have not already been authorized and financed are:

Wharf, Cap Haitien
Warehouse, Cap Haitien
Wharf, Gonaives
Warehouse, Gonaives
Residence for Collector, Gonaives
Port office, Port au Prince
Warehouse, Jérémie
Warehouse, Cayes
Residence for Collector, Cayes
Office, Jacmel

One or more of these projects should be completed each year, and before many years the customs plant of Haiti will be entirely adequate for the volume of commercial transactions which at present exists.

Operating results have little significance unless reduced to a comparative basis. Accordingly, table No. 28 has been constructed in the following manner: the several ports of the republic have been classified in accord-

ance with the importance of their customs receipts; opposite the percentage of total customs receipts received at each port is placed the expenditures for customs operations; in another column the cost of customs operations is shown as a percentage of expenditure to total receipts at each port.

Those ports which showed collection costs below the average of 2.11 per cent were, in order of most economical collection, Petit Goave, Miragoane, Jacmel, Cayes, Port de Paix and Port au Prince. All of the others showed collection costs above the average, rising to a maximum of 135.17 per cent in the case of Glore. Of course in this case the port is merely a border station and operated for the purpose of preventing contraband rather than because of any expectation of commercial traffic of importance.

In a general way collection costs should be correlated with the amount of traffic moving through each custom-house. As is the case with many types of business, unit costs tend to decline as volume of business increases. For customs operations, however, there is a limit to the application of this principle. Verification and taxation of imports is a complicated process, and costs tend to mount rapidly when great diversity of products is combined with small unit shipments, as is the case in Haiti. On the other hand, export products are easily classified and taxed when they are confined to staples which are usually forwarded in large shipments. Thus costs of customs operation tend to advance in what may be termed the import ports and to decline at the export ports. For this reason costs at Petit Goave, Miragoane and Jacmel tend to remain low. In spite of the fact that almost fifty per cent of customs receipts is collected at Port au Prince, its cost of operation is but little below the average, because of the dominating position which imports assume and because certain supplementary expenditures are necessary, particularly in connection with the control of shipping.

Cayes passed Cap Haitien during 1926-27 as the second port of the republic for customs receipts. The relative importance of the other ports was maintained, except that Gonaives passed Jérémie. St. Marc exceeded Port de Paix, and Belladère moved ahead of both Ouanaminthe and Glore. Undoubtedly the most striking fact exhibited in the table is the paramount importance of Port au Prince in the commerce and finance of Haiti.

Permanent improvements have no relation to ordinary operating disbursements. Such improvements are authorized in accordance with the respective needs for enlargement of commercial facilities, and when improvements are undertaken the requirements of several years are usually anticipated.

In summary, customs operations absorbed 2.11 per cent of customs receipts, permanent improvements at the several ports and at the central office involved almost equal disbursements, or 2.10 per cent of customs receipts, while supervision of customs operations, costs of operating the accounting and auditing services and expenses connected with preparation

TABLE No. 28

DISTRIBUTION OF EXPENDITURES FROM RECEIVERSHIP FUND, FISCAL YEAR 1926-27

Port	Customs receipts	Ratio to total customs receipts	Customs operation	Cost per gourde collected	Permanent improvements	Cost per gourde collected	Total	Cost per Gourde collected
	Gourdes	Per cent	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Port au Prince	15,698,321.56	46.63	320,947.55	.0204	615,794.77	.0392	936,742.32	.0596
Cayes	3,408,107.55	10.11	58,437.89	.0171			58,437.89	.0171
Cap Haitien	3,254,525.83	9.67	86,410.14	.0266	443.17	.0001	86,853.31	.0267
Jacmel	2,973,165.49	8.83	50,329.94	.0169	2,172.55	.0007	52,502.49	.0176
Petit Goave	2,147,929.25	6.38	32,070.93	.0149	532.00	.0002	32,602.93	.0151
Gonaïves	1,668,692.47	4.96	50,683.85	.0304			50,683.85	.0304
Jérémie	1,365,664.38	4.06	34,338.97	0251	36,382.89	.0266	70,721.86	.0517
Saint Marc	1,174,073.69	3.49	27,663.03	.0236	4,627.24	.0039	32,290.27	.0275
Port de Paix	1,123,445.51	3.34	21,604.51	.0192	14,798.86	.0132	36,403.37	.0324
Miragoane	705,299.97	2.10	11,625.03	.0165			11,625.03	.0165
Aquin	113,122.24	.34	3,669.21	.0324	47.58	.0004	3,716.79	.0328
Belladère	13,458.33	.04	4,762.06	.3538	18,170.54	1.3501	22,932.60	1.7039
Ouanaminthe	12,516,45	.04	4,808.54	.3842	2,691 65	.2150	7,500.19	.5992
Glore	3,553.51	.01	4,803.29	1.3517			4,803.29	1.3517
Total	33,661,876.23	100.00	712,154.94	.0211	695,661.25	.0207	1,407,816.19	.0418
Administration					10,613.58	.0003	533,806.35	.0159
Total administration and customs operation					706,274.83	.0210	1,941,622.54	.0577
Bank commission							336,618.76	.0100
Total expenditures from five per cent fund							2,278,241.30	.0677

and administration of the budget and the numerous miscellaneous activities of the office of the Financial Adviser-General Receiver required 1.59 per cent of customs receipts. To the foregoing costs must be added one per cent of such receipts as treasury commission to the Banque Nationale de la République d'Haïti for its services as receiving and paying agent of the government. Thus total deductions from the five per cent fund of the General Receiver during 1926-27 were 6.77 per cent, compared with receipts of five per cent as contemplated under the treaty between Haiti and the United States. If, however, the cost of permanent improvements of 2.10 per cent is deducted there remains a charge for actual administration of 4.67 per cent. This figure is the one which should receive attention in considering the efficiency of operation of the receivership. As it is well within the five per cent allowed by the treaty, even after the commission of one per cent to the bank is included, there would appear to be sufficient evidence that operating arrangements are on a sound basis and can continue to be maintained within five per cent of customs collections.

Most of the permanent improvements effected in 1926-27 were financed, moreover, from balances accumulated in the five per cent fund in previous years. In fact these balances had been purposely enlarged to a level capable of financing some expensive permanent improvements which had long been under consideration. These were particularly the construction of new office quarters and new warehouses for the custom-house at Port au Prince.

Comparative data for costs of administration, customs operations, permanent improvements and treasury commission during the period of the receivership from 1919-20 to date appear in table No. 29. Previous to 1919-20 operating expenses of the receivership were not segregated in accordance with their object. For 1926-27 customs operations cost Gdes. 712,154.94 and were well above those of the previous year and of the eight-year average. A similar statement applies to costs of administration. Total operating expenses of Gdes. 1,235,347.71 were 16.04 per cent in excess of the average from 1919-20 to 1926-27 of Gdes. 1,064,602.58.

Activity in improving the plant and equipment of the Customs Service and of the administrative office was undoubtedly the distinguishing feature of the receivership during 1926-27. Total expenses in this connection were Gdes. 706,274.83, an amount 355.54 per cent in excess of Gdes. 155,040.47 during 1925-26 and an increase of 268.44 per cent over the average of Gdes. 191,695.09 for the last eight years of the receivership.

For 1926-27 the commission paid to the Banque Nationale was exactly one per cent of customs receipts, and this was true also during 1925-26. In the years between 1919-20 and 1924-25, inclusive, the average paid to the bank as treasury commission substantially exceeded one per cent of customs revenues, as this commission had for a time been allowed to accumulate, or at least to be paid in the year subsequent to the one in which it was earned. Therefore the average sum paid as commission to the Banque

TABLE No. 29

COSTS OF CUSTOMS OPERATIONS, BY PORTS, AND COSTS OF ADMINISTRATION, PERMANENT IMPROVEMENTS AND TREASURY COMMISSION, FISCAL YEARS 1919-20 TO 1926-27

Port	Average 1919-20 to 1923-24	1924-25	1925-26	1926-27	Average 1919-20 to 1926-27
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	4,144.35	3,473.83	3,477.88	3,669.21	3,917.83
Belladère	898.96	2,000.30	2,025.01	4,762.06	1,660.27
Cap Haitien	73,190.96	85,065.19	70,841.95	86,410.14	76,034.01
Cayes	50,932.83	60,765.24	60,917.11	58,437.89	54,348.06
Glore	860.12	2,021.85	1,859.95	4,803.29	1,623.22
Gonaïves	37,507.43	36,831.10	40,127.43	50,683.85	39,397.44
Jacmel	48,404.08	48,431.19	53,749.11	50,329.94	49,316.33
Jérémie	29,439.82	33,749.14	36,791.45	34,338.97	31,509.83
Miragoane	6,098.56	7,615.28	8,356.14	11,625.03	7,261.15
Onanaminthe	4,180.33	3,481.29	2,616.05	4,808.54	3,975.94
Petit Goave	26,449.52	34,106.17	30,921.21	32,070.93	28,668.24
Port au Prince	256,158.43	305,140.31	309,650.96	320,947.55	277,066.37
Port de Paix	17,548.24	19,687.95	21,856.60	21,604.51	18,861.28
Saint Marc	22,074.54	31,127.12	26,203.56	27,663.03	24,420.80
Total customs operation	577,888.17	673,495.96	669,394.41	712,154.94	618,060.77
Administration and civil pay clerks	423,965.80	461,316.07	467,996.66	523,192.77	446,541.81
Total administration and operation	1,001,853.97	1,134,812.03	1,137,391.07	1,235,347.71	1,064,602.58
Permanent improvements	122,900.00	57,745.41	155,040.47	706,274.83	191,695.09
Bank commission	360,211.91	656,980.05	405,948.32	336,618.76	400,075.83
Total expenditures from 5 per cent fund	1,484,965.88	1,849,537.49	1,698,379.86	2,278,241.30	1,656,373.50

Nationale during the period 1919-20 to 1926-27 was Gdes. 400,075.83 and was not an accurate reflection of the amount properly accruing under that account. Accordingly, average expenses for the eight-year period of Gdes. 1, 656,373.50 appear slightly greater than should be the case. With this explanation, it may be stated that total expenditures from the receivership fund of Gdes. 2,278,241.30 during 1926-27 were 37.32 per cent above the average. As pointed out before, most of the excess was due to increased disbursements for permanent improvements.

Costs of customs collection, as well as other deductions against the receivership fund, are reduced to percentages in table No. 30 for the period during which comparisons are possible. Thus for the past eight years the lowest operating cost was at Petit Goave and the highest at Glore. The average was 2.04 per cent, which compared closely with the average for 1926-27 of 2.12 per cent. There was also similarity between the average cost of administration for the eight-year period of 1.47 per cent and that for 1926-27 which was 1.56 per cent. In short, total administration and operation during 1926-27 of 3.67 per cent of customs receipts was but 4.56 per cent in advance of the average from 1919-20 to 1926-27 of 3.51 per cent.

A very different situation appeared for permanent improvements. Here 2.10 per cent of customs receipts was disbursed for new construction during 1926-27 as compared with an average of 0.63 per cent from 1919-20

to 1926-27, inclusive. Furthermore, because of delayed payments of the commission to the bank the average for the entire period under review was 1.32 per cent, whereas exactly 1.00 per cent should have been expected. The latter, however, was the amount so paid during 1926-27.

Total deductions from the receivership fund, accordingly, amounted to 6.77 per cent of customs receipts or 23.99 per cent in excess of the average of 5.46 per cent for the eight-year period for which receivership expenditures have been segregated in accordance with their objects. This appears to be excessive, but is explained largely by special activity in connection with customs improvements. These are of a non-recurrent character, and there is every reason for assurance that under present conditions ordinary operations of the office of the Financial Adviser-General Receiver can be efficiently conducted within five per cent of customs

TABLE No. 30

TOTAL COST OF COLLECTING EACH GOURDE OF CUSTOMS RECEIPTS. FISCAL YEARS 1919-20 TO 1926-27

Port	Average 1919-20 to 1923-24	1924-25	1925-26	1926-27	Average 1919-20 to 1926-27
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	.0209	.0128	.0192	.0324	.0201
Belladère	4.1225	2.8871	1.3629	.3538	.7940
Cap Haitien	.0230	.0213	.0139	.0266	.0215
Cayes	.0195	.0165	.0169	.0171	.0183
Fort Liberté	.0975	.....	.....	.....	.0975
Glore	1.8248	3.0370	1.1973	1.3517	1.5974
Gonaïves	.0251	.0192	.0210	.0304	.0243
Jacmel	.0209	.0158	.0151	.0169	.0186
Jérémie	.0376	.0276	.0180	.0251	.0295
Miragoane	.0137	.0127	.0143	.0165	.0140
Ouanaminthe	1.1820	.4073	.1838	.3842	.6004
Petit Goave	.0163	.0134	.0114	.0149	.0143
Port au Prince	.0217	.0190	.0174	.0204	.0205
Port de Paix	.0167	.0161	.0122	.0192	.0161
Saint Marc	.0222	.0248	.0197	.0236	.0224
Total customs operation	.0217	.0188	.0165	.0211	.0204
Administration	.0161	.0129	.0115	.0156	.0147
Total administration and operation	.0378	.0317	.0280	.0367	.0351
Permanent improvements	.0046	.0016	.0038	.0210	.0063
Bank commission	.0136	.0184	.0100	.0100	.0132
Total expenditures from 5 per cent fund	.0560	.0517	.0418	.0677	.0546

receipts. If and when export receipts are reduced or eliminated, however, there may be some difficulty in maintaining operations within the foregoing limit, especially when it is remembered that twenty per cent of the receivership fund is earmarked as commission of the Banque Nationale.

Most of the data in connection with the administration of the receivership fund are aggregated in table No. 31 where total disbursements from the fund are presented by months, by ports, and in part by objects of expenditure. Because of the fact that the bank commission is paid during the last month of the fiscal year expenditures during that period are decid-

TABLE No. 31

TOTAL DISBURSEMENTS FROM RECEIVERSHIP FUND, BY MONTHS.

FISCAL YEAR 1926-27

	October	November	December	January	February	March	April	May	June	July	August	September	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Administration	42,997.34	37,049.94	41,968.18	43,913.08	39,641.70	61,014.54	43,053.44	59,933.45	41,627.48	31,558.88	45,105.79	35,328.95	523,192.77
Bank Commission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	336,618.76	336,618.76
Permanent improvements	12,041.77	5,850.99	8,401.07	1,435.60	13,422.89	29,442.01	54,467.72	96,182.52	93,425.60	160,687.79	117,258.34	113,658.53	706,274.83
Aquin	386.57	293.78	250.00	274.00	443.20	271.60	309.40	262.00	256.00	368.06	304.60	250.00	3,669.21
Belladère	305.45	165.00	1,520.75	172.50	174.01	166.80	156.75	180.00	199.50	370.50	1,163.80	187.00	4,762.06
Cap Haitien	10,009.42	7,924.53	5,554.21	6,279.19	9,496.57	8,089.32	6,570.36	9,563.66	5,592.04	5,230.97	5,763.55	6,336.32	86,410.14
Cayes	5,486.79	5,638.26	6,158.53	5,110.05	4,413.95	4,605.65	3,364.16	3,860.75	3,860.30	5,213.20	5,445.85	5,280.40	58,437.89
Glore	283.00	150.00	1,505.75	157.00	150.00	151.80	158.59	150.00	157.50	150.00	150.00	1,639.65	4,803.29
Gonaïves	3,706.30	3,504.61	4,968.63	8,058.85	3,990.05	5,123.61	3,227.75	4,145.25	3,454.35	3,281.50	3,244.89	3,978.06	50,683.85
Jacmel	4,799.03	4,312.77	4,249.79	4,198.60	4,231.08	4,053.85	4,216.03	3,972.18	4,016.74	3,881.23	4,410.75	3,987.89	50,329.94
Jérémie	2,859.57	2,849.61	2,717.47	3,032.52	2,963.60	2,767.30	3,824.90	2,486.70	2,593.40	2,770.40	2,516.50	2,957.00	34,338.97
Miragoane	894.92	954.00	1,320.43	1,167.87	981.92	906.52	1,108.55	1,123.28	726.07	751.44	969.00	721.03	11,625.03
Ouanaminthe	325.42	186.75	1,435.60	438.95	199.28	717.77	199.12	523.75	182.50	176.35	210.10	212.95	4,808.54
Petit Goave	2,586.12	2,615.70	2,980.92	2,716.70	3,169.23	2,534.30	2,457.20	2,485.35	2,421.50	2,730.62	2,835.29	2,538.00	32,070.93
Port au Prince	27,419.33	26,611.59	30,062.96	26,581.36	25,755.79	24,236.30	29,199.41	24,880.64	25,130.36	27,443.83	26,117.70	27,508.28	320,947.55
Port de Paix	1,781.57	1,668.95	2,222.74	1,722.25	1,648.00	2,142.85	1,645.00	1,812.05	1,645.00	1,842.35	1,663.15	1,810.60	21,604.51
Saint-Marc	2,705.69	2,287.98	2,431.74	2,110.10	3,191.75	2,427.11	2,163.27	2,175.27	2,298.65	2,326.77	945.55	2,599.15	27,663.03
Total	118,588.29	102,064.46	117,748.77	107,368.62	113,873.02	148,651.33	156,121.65	213,736.85	187,586.99	248,783.89	218,104.86	545,612.57	2,278,241.30
Cost per gourde of customs receipts:													
Administration	.0114	.0105	.0107	.0148	.0137	.0207	.0176	.0267	.0194	.0151	.0206	.0140	.0156
Bank Commission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.1338	.0100
Permanent improvements	.0032	.0017	.0021	.0005	.0047	.0100	.0223	.0428	.0435	.0768	.0537	.0452	.0210
Customs operation	.0168	.0167	.0172	.0209	.0211	.0197	.0240	.0256	.0244	.0270	.0255	.0238	.0211
Total	.0314	.0289	.0300	.0362	.0395	.0504	.0639	.0951	.0873	.1189	.0998	.2168	.0677

edly out of line with the average. In fact the last five months of 1926-27 showed operating costs for the Financial Adviser-General Receiver of some nine per cent of customs receipts. Not only was this caused by payment of the bank commission but by the fact that expensive permanent improvements were largely confined to that period. Ordinarily there should not be wide deviation of monthly disbursements from the receivership fund, with the exception of the final month of the fiscal year. The foregoing statement takes account of the fact that approximate similarity in total expenditures for each month does not represent equal costs of collection. As customs receipts decline in the so-called dead season percentage costs correspondingly rise.

Internal Revenue Service

Normal operations characterized the Internal Revenue Service during 1926-27. This was evidenced by receipts almost identical with those of the previous year and by the fact that the composition of those receipts was also closely analogous to that of the prior fiscal period. Gradually the internal revenue organization has been placed on a reasonably efficient operating basis, as the agents in the smaller districts have become more familiar with their tasks and with the laws governing internal taxes.

As a matter of fact, the selection and retention of competent personnel for the local offices of the Internal Revenue Service is one of the most difficult problems which it confronts. Because of insignificant receipts from internal taxes throughout most of the rural districts it is out of the question to pay salaries which would attract educated and experienced officers. On the other hand, low salaries often imply either inexperience or lack of responsibility. There is hardly need of emphasizing the fact that either of these defects entails unfortunate consequences to the service. No remedy for this situation is in sight until a land tax of general application is in effect, at which time the receipts of the local branches of the Internal Revenue Service will justify salaries which will attract a higher grade of personnel.

The law of June 6, 1924, which created the Internal Revenue Service, also provided that for an indeterminate period the service would be authorized to spend in operating expenses not more than fifteen per cent of its receipts. For the year 1926-27 the "fifteen per cent fund," as it is commonly called, amounted to Gdes. 622,993.20 from internal revenue receipts and to Gdes. 4,905.22 from interest on Series B bonds. For the surplus in the internal revenue fund was also in part applied to the purchase of securities of the Haitian state in order that such surplus should not lie in the bank and be unproductive of interest.

Thus total receipts in the fifteen per cent fund were Gdes. 627,898.42, a sum slightly larger than during the previous year. Current expenses of Gdes. 302,713.49 were also slightly greater, but expenses carried over

from the previous fiscal year of Gdes. 3,595.19 were materially less than the same item during 1925-26. As a result, total disbursements from the internal revenue fund were Gdes. 306, 308.68, or practically identical with total expenditures of Gdes. 304,198.76 during the anteceding year. As available funds for expenditures were slightly greater, it also follows that the unexpended balance of Gdes. 321,589.74 was moderately greater than the similar balance of Gdes. 319,408.83 during 1925-26. All of the data in question may be found in table No. 32.

TABLE No. 32

OPERATING ALLOWANCE OF INTERNAL REVENUE SERVICE

Year	Fifteen per cent of internal revenues	Interest on series B bonds	Total receipts	Current expenses	Expenses from previous year	Total Expenses	Surplus
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*
August and September, 1924	110,195.90	.....	110,195.90	75,254.27	.....	75,254.27	34,941.63
1924-25	613,488.92	.....	613,488.92	320,388.02	29,886.54	350,274.56	263,214.36
1925-26	623,607.59	.....	623,607.59	273,904.56	30,294.20	304,198.76	319,408.83
1926-27	622,993.20	4,905.22	627,898.42	302,713.49	3,595.19	306,308.68	321,589.74

In table No. 33 the costs of the Internal Revenue Service are segregated in accordance with objects of expenditure from its inception as a department of the General Receiver's office. Salaries accounted for Gdes. 218,689.17 or 71.40 per cent of the total, and were moderately in excess of those of the previous year. Materials and supplies cost little more than half as much as in 1925-26; transportation was twice as expensive, largely due to more adequate inspection of the outlying offices. Miscellaneous expenses were sharply reduced.

Summarizing total disbursements in the form of ratios, it is found that administration and operation of the Internal Revenue Service absorbed 6.38 per cent of revenues collected. As in the Customs Service, one per cent must be paid as commission to the Banque Nationale de la République d'Haïti for its services as fiscal agent. Hence total costs were 7.38 per cent of receipts, or slightly less than half of the fifteen per cent contemplated by law. Furthermore, the percentage was closely analogous to that of the previous year which was 7.32 per cent.

At the close of each fiscal year the unobligated balance in the fifteen per cent fund reverts to the treasury as cash available for general purposes. Refunds from the fifteen per cent account which the treasury has received in such substantial measure for the last three fiscal years has materially assisted in establishing the unobligated cash balance of the treasury at its present satisfactory level.

There is no doubt, moreover, that as the responsibilities of the Internal

TABLE No. 33

COSTS OF INTERNAL REVENUE SERVICE, BY OBJECTS OF EXPENDITURE,
FISCAL YEARS 1923-24 TO 1926-27

Year	Administration and Operation						Cost per Gourde Collected		
	Salaries	Materials and supplies	Transportation	Miscellaneous	Bank Commission	Total	Administration and operation	Bank Commission	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
August and September, 1924	36,518.54	31,285.55	1,463.74	5,986.44	.....	75,254.27	.1024	.....	.1024
1924-25	208,655.92	26,196.65	12,414.39	54,761.94	48,245.66	350,274.56	.0739	.0117	.0856
1925-26	191,084.27	41,059.28	6,775.04	23,728.47	41,551.70	304,198.76	.0632	.0100	.0732
1926-27	218,689.17	23,748.29	13,831.41	8,506.93	41,532.88	306,308.68	.0638	.0100	.0738

Revenue Service are increased by the institution of such revenue measures as a tax on land the percentage cost of operating the service should decline. In the initial years of applying a land tax, however, there will be non-recurrent expenses for surveys and for adjudication and registration of titles. Therefore it would not be judicious to diminish the operating allowance of the Internal Revenue Service at the present time. The entire amount may be needed in the course of placing a land tax in operation, though after it is once in effect there should be no necessity of allowing to the Internal Revenue Service a substantially greater margin for expenditures than experience has shown to be necessary. Human nature cannot always be relied upon to effect necessary economies when the opportunity is present for extravagance. There is no assurance that more than half of the amount available for the support of the Internal Revenue Service would as in the past be permanently returned to the treasury, even if this were possible.

Customs Receipts

Table No. 34 is one of the most important presented in the present report. It visualizes the vicissitudes of Haitian finances from 1889-90 to the present. It illustrates the extreme variation in the income enjoyed by the government. It also demonstrates that both stability and progress have characterized Haitian finances since the conclusion of the treaty with the United States.

For years prior to the stabilization of Haitian currency on the basis of five gourdes for one dollar, United States currency, the statistics in table No. 34 have been reduced to a comparable basis. Monthly exchange rates were computed, these were assembled in yearly averages and such averages were applied to governmental receipts in Haitian currency. Accordingly, for practical purposes it may be considered that the governmental income from 1889-90 to date is reflected in terms of present-day Haitian currency. To be sure, no attempt has been made to take account of the purchasing power of the currency unit, which has also fluctuated widely during the period under consideration. All that can be studied is the number of gourdes reaching the Haitian treasury, together with the sources from which such income was received.

Total receipts during 1926-27 were Gdes. 38,861,534.79. This was a decline of 14.34 per cent from Gdes. 45,364,648.10 which were received in the preceding fiscal year. The latter, however, were by far the largest in the history of the republic. Furthermore, total receipts during 1926-27 were slightly inferior to those of 1924-25 and of 1890-91. With these exceptions total receipts were greater than during the previous years. There is no reason for not admitting that a government, like an individual or a corporation, is gratified to see its income expand from year to year. Recession of total receipts during the year under discussion must therefore

TABLE No. 34

REVENUES OF HAITI, BY SOURCES* FISCAL YEARS 1889-90 TO 1926-27

Year	Customs receipts				Internal revenues	Miscellaneous receipts	Total receipts
	Imports	Exports	Miscellaneous	Total			
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
1889-90							31,533,254.85
1890-91							40,868,026.30
1891-92							34,799,016.95
1892-93							34,880,361.45
1893-94							33,853,640.75
1894-95							34,917,258.60
1895-96							28,047,666.65
1896-97							30,665,202.15
1897-98							23,753,709.25
1898-99							19,467,977.35
1899-00							24,416,719.00
1900-01							21,986,480.60
1901-02							18,834,716.35
1902-03							17,517,062.85
1903-04							20,087,928.90
1904-05							13,741,365.95
1905-06							16,695,679.00
1906-07							11,977,500.00
1907-08							10,524,189.40
1908-09							15,044,393.45
1909-10							23,014,530.50
1910-11							20,520,595.90
1911-12	13,652,334.70	19,814,908.75		33,465,243.45	912,014.55		34,377,258.00
1912-13	15,176,348.80	10,280,211.40		25,456,560.20	670,522.20		26,127,082.40
1913-14	10,637,856.40	13,413,711.10		24,051,567.50	706,709.70		24,758,277.20
1914-15	8,668,408.45	6,441,318.45	262,538.80	15,372,265.70	353,533.40		15,725,799.10
1915-16	12,970,092.55	9,201,376.30		22,171,468.85	543,610.05		22,715,078.90
1916-17	9,736,057.28	8,473,752.35	5,897.52	18,215,707.15	717,005.60	1,971.95	18,934,684.70
1917-18	7,784,253.80	7,331,366.55	13,665.10	15,129,285.45	911,203.40	7,901.90	16,048,390.75
1918-19	12,264,105.80	16,503,370.20	13,611.90	28,781,087.90	1,159,974.00	14,871.55	29,955,933.45
1919-20	18,898,013.74	13,143,137.45	31,877.91	32,073,029.10	1,886,174.99	38,246.70	33,997,450.79
1920-21	9,816,687.88	8,184,194.70	29,982.42	18,030,865.00	1,897,171.70	18,059.00	19,946,095.70
1921-22	13,247,038.18	10,077,988.15	41,543.37	23,366,569.70	1,580,246.77	17,979.25	24,964,795.72
1922-23	16,815,500.17	12,312,916.60	64,169.58	29,192,586.35	2,699,443.24	58,071.65	31,950,101.24
1923-24	19,415,707.84	9,984,701.92	550,497.38	29,950,907.14	2,795,870.53	155,543.66	32,902,321.33
1924-25	23,452,328.71	10,617,525.63	1,680,164.00	35,750,018.34	4,089,926.19	647,722.47	40,487,667.00
1925-26	26,169,088.58	12,660,447.87	1,765,295.29	40,594,831.74	4,155,170.28	614,646.08	45,364,648.10
1926-27	23,572,181.41	10,015,913.41	73,781.41	33,661,876.23	4,153,287.97	1,046,370.59	38,861,534.79

*Fluctuations in the gold value of the gourde prior to its stabilization May 2, 1919, have been calculated and are reflected in statistics of revenue before 1919-20.

be regarded with no great enthusiasm. On the other hand, financial experience is to the effect that uninterrupted progress never occurs, and particularly abnormal advances, such as took place in Haiti during 1924-25 and 1925-26, can only be followed by recessions which cannot be less than moderate and may be drastic. A decline of 14.34 per cent from the maximum of governmental receipts cannot be regarded with alarm, particularly as the financial outlook for 1927-28 is reasonably encouraging.

Customs receipts for 1916-17 which was the first full year of American participation in the administration of Haitian finances were Gdes. 18,215,707.15. Such receipts have therefore increased by 84.80 per cent in order to arrive at the total of Gdes. 33,661,876.23 in 1926-27. For the eleven-year period this is an average expansion of 7.71 per cent per annum. There can be no doubt that progress of this magnitude is the best indication of orderly procedure in administering the Customs Service and of systematic development in the economic life of Haiti. These receipts were distributed among imports, exports and miscellaneous sources as follows:

Imports	Gdes.	23,572,181.41
Exports		10,015,913.41
Miscellaneous		73,781.41
Total	Gdes.	33,661,876.23

As compared with the immediately preceding year receipts from imports declined by Gdes. 2,596,907.17 or 9.92 per cent. This was due to two causes. In the first place, relative dullness characterized the import trade for the year in question as demonstrated by the pronounced decline in the value of imported commodities. In the second place, numerous commodities entering Haiti are taxed upon an ad valorem basis, with the result that customs receipts on such articles decline proportionately with price levels of those commodities. During 1926-27 the prices of many leading imports into Haiti were decidedly lower than during preceding years. There is no possibility of determining the exact degree to which this phenomenon affected customs receipts, but there is also no doubt that its effect was substantial.

In the export schedules, governmental receipts declined from Gdes. 12,660,447.87 to Gdes. 10,015,913.41. This constituted a decrease of 20.89 per cent. For such diminution there is but one explanation, namely, a declining volume of exported commodities which are subject to duty. As regards exports all duties are on a specific basis, with the result that the income of the government varies in exact proportion with the volume of taxable exports. Perhaps one refinement to this statement should be made. On coffee, cacao and logwood Haitian export taxes represent a considerable proportion of the market value of the articles on which they are levied. Other exports are taxed at a very low rate. Consequently, there is considerable difference to governmental receipts whether an increase or decrease of exports occurs in the groups which are taxed at relatively

high rates, as contrasted with those taxed at nominal rates. As a matter of fact, the decline in the volume of exports during 1926-27 principally occurred in connection with coffee, cacao and logwood, the very articles which constitute the principal sources of export receipts. On the contrary, there was moderate increase in the volume of exports for other articles which are not subject to substantial export taxes.

There is the temptation to argue that the foregoing statistics are sufficient evidence that burdensome export taxes tend to diminish the volume of exports of commodities on which they are placed. As this office is not an advocate of export taxes, such a contention is tempting. But intimate knowledge of methods of production in Haiti would not support such a conclusion. Both coffee and cacao are grown in Haiti without much attention or cultivation. Higher or lower yields are more a matter of providence than the result of human foresight and effort. It happened that the coffee trees failed in 1926-27 to yield as heavily as during the previous year. No evidence exists that a diminution or abolition of export taxes on coffee would have affected exports for the year in question.

At once the thought is suggested that relieving coffee from present fiscal contributions would over a period of years tend to encourage production. This is theoretically true, but when applied to Haiti can be accepted only with misgiving. In other countries there would be no doubt of its accuracy. Although Haiti is one of the world's largest exporters of coffee there cannot be found in the republic a single systematic coffee plantation. On the contrary, the substantial production of this crop is distributed among small and badly cultivated patches. In short, coffee grows in a manner not far removed from the wild state.

During recent years coffee has been selling at extremely attractive prices, compared with those which were current before the European war. Nevertheless, these attractive prices have failed to stimulate the peasants of Haiti to increase their production of coffee, though abundance of land is available for such purpose, and other natural conditions are favorable. Evidence is plentiful that the Haitian peasants merely pick such coffee as nature provides when the price is low and do the same thing when prices are above the average. In the former case there is no abandonment of such minimum cultivation of coffee as has traditionally been in vogue, and in the latter case there is little impetus toward planting additional areas or of attempting to improve the yield or quality of coffee already in production.

By reason of the fact that customs duties were unified by the new tariff act of July 26, 1926, miscellaneous customs receipts have declined almost to the vanishing point. From Gdes. 1,765,295.29 in 1925-26 they shrank to Gdes. 73,781.41 in 1926-27. This latter sum was principally composed of receipts from tonnage dues, pilotage fees, sanitary charges, lighthouse fees, storage of merchandise in custom-houses and navigation taxes.

There is no doubt that both importers and the government have bene-

fited materially from simplification of customs procedure. Instead of some twenty charges which formerly were imposable on a vessel or its cargo the list has now been reduced to ten, and most of the latter have no general application. Two only are now important, storage charges on merchandise in custom-houses and navigation taxes imposed on foreign vessels engaged in coastwise traffic. A merchant can quickly and accurately compute the cost of laying merchandise down in Haiti, including all customs charges. In fact the principal source of error in making comparisons between the fiscal effects of the previous and existing tariffs is based on failure to include some or many of the various surtaxes or miscellaneous charges with which merchandise entering Haiti was formerly burdened. Only persons with specialized knowledge were competent to arrive at accurate conclusions as to the total amounts which merchandise or vessels entering Haiti might be called upon to pay. Under the existing tariff no special knowledge of customs procedure is required to arrive at a sound opinion relative to the cost of importing any ordinary commodity into Haiti.

No doubt can be entertained that total customs charges on either imports or exports should be unified in one easily understandable rate. Not only is administration more simple but far less opportunities exist for subterfuge and collusion. Therefore it is the expectation of this office that miscellaneous customs receipts will in future years continue to occupy an unimportant position in revenue arrangements, in contrast with the constantly increasing significance of this item from 1916-17 to 1926-27, inclusive.

During the closing months of 1925-26 a thorough-going revision of the customs tariff was put into effect. While the proposed tariff was being considered there were many predictions that the suggested rates on imports would enormously increase the fiscal burden of Haitian consumers. Alleged authorities even presented computations to show that the burden would be double that imposed by the tariff of 1905. There is considerable interest, therefore, in comparing actuality with prophecy.

In table No. 35 are collected for the years of the receivership the value of imports and of exports and duties collected on both imports and exports. Finally, the several series are converted into percentages in order to show the fiscal burden imposed by the customs tariffs of Haiti. During 1926-27 duties of Gdes. 23,572,181.41 were collected on imports valued at Gdes. 78,756,600.00. Thus 29.93 per cent of such imports were absorbed as customs receipts. The entire year 1926-27 was under the operation of the new tariff. For 1925-26 the similar percentage, largely under the old tariff, was 29.50 per cent.

Thus there was an apparent increase in import charges of 1.46 per cent. Two qualifications are necessary properly to understand this merely nominal increase. In the first place, merchandise imported for government account now pays regular customs duties, whereas under the old tariff

TABLE No. 35

RELATION BETWEEN IMPORT AND EXPORT VALUES AND CUSTOMS RECEIPTS. FISCAL YEARS 1916-17 TO 1926-27

Year	Imports			Exports		
	Value	Duty	Per cent	Value	Duty	Per cent
	Gourdes	Gourdes	Per cent	Gourdes	Gourdes	Per cent
1916-17	43,030,428	9,741,954.80	22.64	44,664,428	8,473,752.35	18.97
1917-18	50,903,468	7,797,918.90	15.32	38,717,650	7,331,366.55	18.93
1918-19	85,588,041	12,277,717.70	14.35	123,811,096	16,503,370.20	13.33
1919-20	136,992,055	18,929,891.65	13,82	108,104,639	13,143,137.45	12.16
1920-21	59,786,029	9,846,670.30	16.47	32,952,045	8,184,194.70	24.84
1921-22	61,751,355	13,288,581.55	21.52	53,561,050	10,077,988.15	18.82
1922-23	70,789,815	16,879,669.75	23.84	72,955,060	12,312,916.60	16.88
1923-24	73,480,640	19,966,205.22	27.17	70,881,610	9,984,701 92	14.09
1924-25	101,187,825	25,132,492.71	24.84	97,018,810	10,617,525.63	10.95
1925-26	94,257,030	27,808,486.25	29.50	101,241,025	12,660,447.87	12.51
1926-27	78,756,600	23,572,181.41	29.93	76,495,442	10,015,913.41	13.09
Average	77,865,753	16,840,160.93	21.63	74,582,078	10,848,392.26	14.55

such importations were exempt. Secondly, the comparison is only accurate if other classes of merchandise not subject to duty are also deducted in each year for which comparison is made. So the prediction of this office that fiscal burdens under the old and new tariffs would be substantially equivalent has been amply fulfilled in fact. Indeed if importations exempt from duty be deducted from the value of imports in both 1925-26 and 1926-27, customs receipts from imports amounted to 30.75 per cent in 1925-26 and to 30.82 per cent in 1926-27, which is virtual equality.

Unit prices for many staple imports of Haiti declined during 1926-27. If adjustment for this factor be made, there is every reason to believe that the fiscal burden of the new tariff is slightly less heavy than the old. Furthermore, during the earlier months of 1926-27 customs duties constituted a larger percentage of the value of imports than for the later months, thus indicating that the fiscal burden of the tariff was tending to decline.

Since export taxes are all assessed on a specific basis and therefore have no relation to unit prices of exported merchandise it follows that declining price levels are reflected in an increasing percentage which export duties constitute of the value of exported commodities. As is well known, unit prices of Haiti's principal crops declined during 1926-27. Therefore an increase in the percentage which export receipts comprised of the value of exports was to be expected. From 12.51 per cent in 1925-26 the ratio rose to 13.09 per cent in 1926-27. This compares with an average of 14.55 per cent from 1916-17 to 1926-27, inclusive.

Actual receipts from export taxes were Gdes. 10,015,913.41, and these were also moderately smaller than the average of Gdes. 10,848,392.26 for the receivership period. In contrast, export values of Gdes. 76,495,442.00 were somewhat in excess of the average for the same period of Gdes. 74,582,078.00. This forces one conclusion, namely, that the volume of Hai-

tian exports has increased whereas the unit value of exported commodities has shown a declining tendency.

Fiscal burdens imposed by Haiti on imports and exports are admittedly heavy. This office does not believe that either import or export taxes should be increased. On the contrary, relief to both producers of commodities for export and consumers of imported merchandise should be accorded as soon as adequate internal revenues are developed. Particularly in the case of exports there is difficulty for Haitian producers to hold their place in the world market so long as they have to pay export taxes, while their competitors are not faced with similar fiscal burdens. As stated elsewhere, the commodities chiefly affected are coffee, cacao and logwood, although less important export taxes are levied on all merchandise forwarded from Haiti.

Foreign commerce in Haiti follows a rather distinct periodicity. As a result, customs receipts also fluctuate widely between various months of the fiscal year. For the purpose of illustrating the seasonal tendencies of customs receipts table No. 36 was prepared. During 1926-27 the month of greatest collections was December, which returned Gdes. 3,923,268.01. This compares with lowest receipts during July, which were Gdes. 2,091,505.76. Thus the spread was 87.58 per cent.

TABLE No. 36

CUSTOMS RECEIPTS, BY MONTHS
FISCAL YEARS 1916-17 TO 1926-27

Month	Average 1916-17 to 1920-21	Average 1921-22 to 1925-26	1925-26	1926-27	Average 1916-17 to 1926-27
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*
October	1,518,926.08	3,037,492.87	4,416,779.02	3,770,458.42	2,413,868.47
November	1,813,232.97	3,538,557.92	4,693,002.47	3,534,435.74	2,753,944.56
December	2,195,593.43	3,854,936.07	5,012,369.58	3,923,268.01	3,106,901.41
January	2,308,150.90	3,214,619.05	3,667,244.92	2,966,878.06	2,780,066.16
February	2,078,966.06	2,870,412.10	3,633,241.41	2,886,093.61	2,512,089.49
March	2,077,327.60	2,968,218.94	3,565,430.99	2,949,459.94	2,561,562.97
April	2,109,606.72	2,429,607.04	2,664,665.97	2,443,025.84	2,285,372.24
May	1,763,034.48	2,140,627.99	2,695,871.80	2,246,828.72	1,978,649.19
June	1,942,219.96	1,871,308.14	2,330,906.59	2,149,413.19	1,928,823.06
July	1,444,162.30	1,743,104.07	2,657,772.01	2,091,505.76	1,638,894.33
August	1,610,259.38	1,806,235.06	2,286,530.28	2,184,434.62	1,751,536.98
September	1,569,050.83	2,295,863.38	2,971,016.70	2,516,074.32	1,985,513.21
Total	22,430,530.71	31,770,982.63	40,594,831.74	33,661,876.23	27,697,222.07

Little further evidence is necessary to indicate that under such circumstances the financing of governmental operations has to be calculated on a basis of widely fluctuating monthly income, as contrasted with approximately uniform monthly expenditures. Even the latter statement should be clarified by the fact that payments against the public debt, both as concerns interest and principal, tend to be concentrated during the first month of the fiscal year and during one or two additional months when market fund operations are conducted. It also happens that October, which is ordinarily the month of greatest governmental expenditures,

immediately follows the months of smallest treasury receipts. This is somewhat inconvenient, as it necessitates carrying unnecessarily large cash balances for considerable periods in order promptly to meet the heavy financial requirements of October.

In so far as concerns the periodicity of receipts, the year 1926-27 was quite similar to previous financial experience. Both for the year in question and for the entire period of the customs receivership December has been the month of highest customs revenue and July the month of lowest customs receipts. However, for the entire period January is the second month in importance, whereas in 1926-27 customs receipts in January were substantially exceeded by those of October and November. Moreover, the next to the lowest month for customs revenues is usually August, whereas that month in 1926-27 was June.

Due to promising receipts during the first three months of the fiscal year, there was some reason to believe that the entire fiscal period would make a better showing than was actually the case. But sharp declines in customs receipts as compared with the two previous years began to characterize the months subsequent to December. Therefore the encouraging beginning was soon superseded by increasing evidence that smaller yields and lower prices for some of the most important Haitian products were going to cause customs receipts in 1926-27 to fall materially below immediately preceding levels. Such miscalculation as may have occurred was due to the fact that the coffee crop of 1926-27 came upon the market several weeks in advance of normal expectations. This fact favorably influenced export receipts during the early months of the fiscal period and also caused importers to overestimate the probable demand for merchandise. As a result, there was the usual excess of imports in the fall, followed by dullness in the winter and spring, the very period in which Haitian commerce is normally most active.

There seems to be an inevitable tendency for Haitian importers to overload the market with merchandise at some season of the year. This phenomenon has occurred annually for many years, though there have been differences in the season in which the congestion of markets has taken place. In a country of low per capita purchasing power, such as Haiti, it is particularly difficult to liquidate inflated inventories even at substantial price recessions. Furthermore, merchants in Haiti are not inclined to follow modern practice in the matter of excessive inventories. Rather than absorb an inventory loss they will for months maintain their supplies of old and shop-worn materials, and even at times gradually increase the price of such merchandise by the amount of accumulated carrying charges. There results a struggle of attrition between merchants who are unwilling to move redundant stocks by means of price concessions and consumers who reluctantly purchase shelf-worn merchandise as more acceptable articles become unavailable. Unfortunately, when the foregoing process is complete

and liquidation has finally absorbed the surplus, there is the tendency to overpurchase and to bring about difficulties similar to those from which the commercial community had just emerged.

Both local and foreign banks and foreign exporters must in part share the responsibility for the foregoing conditions. Credits are not sufficiently scrutinized, and it therefore may occur that an irresponsible merchant, although unable to obtain large credits from a given bank or exporter, finds it possible to aggregate a series of small credits from various banks and exporters until the total becomes surprisingly large. Sound business practice dictates that credits in favor of a merchant should not exceed 100 per cent of the capital of the merchant in his own enterprise. In short, the creditor should be protected by the capital of the borrower in an amount which in no case should be less than the sum borrowed. However, in Haiti there are instances where merchants have been able to borrow ten and even twenty times the amount of their own capital. Provided business is active, this enables such merchants to obtain abnormal profits from their own capital commitments, and therefore there is a natural tendency for less responsible merchants to adopt the practice, provided they can induce bankers or merchandising houses to extend excessive credits.

With the arrival of business difficulties of any character, those merchants who have but a small stake in their business as compared with the commitments of their creditors, are inclined to let matters take their course, as they are usually able to salvage most if not all of their own capital, leaving losses to be absorbed by their creditors.

Probably the foregoing condition is in large measure responsible for the periodic accumulation of excessive inventories in Haiti, which are invariably followed by stagnation, bankruptcies and considerable credit losses. Undoubtedly the most effective remedy for such a situation would be the requirement on the part of lenders, whether bankers or foreign exporters, that the borrower submit a financial statement acceptable to the local banks, which may be presumed to have accurate credit information regarding the commercial community, before any credit whatever should be extended. Under such circumstances it would be possible for the bank or export house not only to compare its own prospective commitment with the capital and prospects of the proposed borrower but it would also know what other financial obligations of the borrower would be outstanding.

Moreover, it is the opinion of this office that the extension of credits should be left to local banks and that financing should not be arranged in large measure either by foreign banks or by merchandising concerns. The latter in particular are inclined to accord unjustifiable advances.

The economies of mass production combined with continuous output are so great that manufacturers are tempted to accept certain credit risks to the end of filling their order books. They argue rather plausibly that the possible loss through badly secured credits will probably be less than

from diminished production or shutdown of their plants. From the point of view of the manufacturer this may be good business. But it has an unfortunate effect upon sound merchandising in such a country as Haiti. Due to various historical causes, Haitian importers are far too ready to borrow money and pay too little attention to their ability to meet financial obligations. Such a condition would be overcome by adoption of a credit policy which would not permit a merchant to borrow total amounts in excess of his own unimpaired capital. With this arrangement excessive inventories would become more difficult, and the commercial community would also become more responsible, as losses to creditors could hardly take place without corresponding losses to the borrower.

Table No. 37 differentiates customs receipts in accordance with ports.

TABLE No. 37

CUSTOMS RECEIPTS, BY PORTS
FISCAL YEARS 1916-17 TO 1926-27

Port	Average 1916-17 to 1920-21	Average 1921-22 to 1925-26	1925-26	1926-27	Average 1916-17 to 1926-27
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	124,805.62	222,392.84	180,928.53	113,122.24	168,101.32
Belladère	3,280.13	653.80	1,485.86	13,458.33	3,011.63
Cap Haïtien	3,179,095.89	3,646,227.43	5,098,458.19	3,254,525.83	3,398,285.68
Cayes	1,910,474.91	3,205,206.20	3,603,179.70	3,408,107.55	2,635,137.55
Fort Liberté	62,108.75	14,532.22	.....	.....	30,291.35
Glore	501.73	915.20	1,553.49	3,553.51	967.11
Gonaïves	1,372,395.15	1,762,959.97	1,913,612.80	1,668,692.47	1,576,860.73
Jacmel	2,076,404.15	2,858,299.20	3,562,383.43	2,973,165.49	2,513,334.75
Jérémie	925,743.72	1,119,908.59	2,043,194.41	1,365,664.38	1,053,993.26
Miragoane	275,744.34	559,994.05	584,132.72	705,299.97	443,999.27
Ouanaminthe	10,260.12	7,336.32	14,229.77	12,516.45	9,136.24
Petit Goave	1,221,660.24	2,160,650.50	2,718,263.98	2,147,929.25	1,732,680.27
Port au Prince	9,540,425.27	13,823,939.29	17,746,065.95	15,698,321.56	12,047,285.85
Port de Paix	925,723.20	1,252,298.94	1,797,636.15	1,123,445.51	1,092,141.47
Saint Marc	799,520.56	1,135,668.10	1,329,706.76	1,174,073.69	986,365.18
Total	22,428,143.78	31,770,982.65	40,594,831.74	33,661,876.23	27,691,591.66

Analysis of the data in this table is quite instructive. For the fiscal year 1926-27 the only custom-houses which returned larger customs collections than during 1925-26 were Belladère, Glore and Miragoane — all minor ports. In the case of practically all of the other districts the decline in customs receipts was material, amounting to 37.50 per cent for Port de Paix, 37.48 per cent for Aquin and 36.17 per cent for Cap Haitien. The average decline for the combined ports was 17.08 per cent.

When comparison is made with the eleven elapsed years of the receivership, however, the situation assumes a less discouraging aspect. For in this case a decline below the average was only discovered in the returns for Aquin and Cap Haitien, and the decline for Cap Haitien was only 4.23 per cent. That for Aquin is explained by the fact that ocean-going steamers have decided to omit it as a port of call. Customs receipts of Gdes. 33,661,876.23 for 1926-27 were 21.56 per cent in excess of average receipts of

Gdes. 27,691,591.66 for 1916-17 to 1926-27, inclusive. Considering the ports separately, most progress can be noted at Jérémie, Miragoane, Petit Goave, Port au Prince and St. Marc. There are reasons for believing that in subsequent years Cap Haitien will also be added to the ports in which progress can be reported for imports and exports.

Port au Prince continued to dominate Haitian foreign commerce as evidenced by customs collections at that port which constituted 46.64 per cent of the total, compared with 43.71 per cent during 1925-26. Thus its relative importance increased. This in itself is not desirable, as there already tends to be undue concentration of political and economic life at the capital, and initiative and enterprise seriously need to be developed in other portions of the republic. Natural resources, at present undeveloped, are available to practically each one of the Haitian ports. Labor power is also on hand, and the only things that appear to be lacking are capital and management. Such promising possibilities of development are to be found in each of the districts tributary to the several Haitian ports that it would be difficult to suggest which one offers the most attractions. Nevertheless, actual developments are in contemplation or in progress only in the districts which are tributary to Cap Haitien, Ouanaminthe and St. Marc.

As the recession of customs receipts in the principal ports was more or less uniform, there arises the supposition that such decline was due to general causes rather than phenomena peculiar to each of the regions affected. In fact, as means of communication are gradually being extended there is less tendency toward variation among the several ports and the districts tributary to them. The days are not likely to return when in the various towns of the republic there might be a differential of more than fifty per cent in the prices at which similar articles were purchased or sold. Increasing uniformity in price schedules is distinctly to the advantage of producers and consumers alike.

Of equal interest and importance with the distribution of customs receipts by ports is that in accordance with sources. With the data assembled in table No. 38 it becomes possible to determine which are the principal producing areas of Haiti and which are the primary centers of consumption. As import and miscellaneous receipts constituted 70.25 per cent of total customs receipts as contrasted with 29.75 per cent for exports, it follows that any port which returned a larger percentage than the average for either import or export receipts should be classified, other things being equal, as a port of import or of export. Applying this rule of thumb method, it is discovered that exports tended to exceed what might be denominated as the normal expectation at Aquin, Gonaives, Jacmel, Jeremie, Miragoane, Petit Goave, Port de Paix and St. Marc, while only the two ports of Cayes and Port au Prince may properly be designated as import points. As might be expected, Port au Prince is by far the most important import

TABLE No. 38

CUSTOMS RECEIPTS, BY SOURCES AND PORTS

FISCAL YEAR 1926-27

Port	Imports	Exports	Miscellaneous	Total
	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	7,315.19	105,218.18	588.87	113,122.24
Belladère	13,189.21	103.77	165.35	13,458.33
Cap Haitien	2,112,376.17	1,138,633.95	3,515.71	3,254,525.83
Cayes	2,404,278.21	999,530.17	4,299.17	3,408,107.55
Glore	3,468.31	85.20		3,553.51
Gonaïves	968,824.85	695,639.64	4,227.98	1,668,692.47
Jacmel	1,411,045.02	1,557,412.48	4,707.99	2,973,165.49
Jérémie	694,092.97	667,136.59	4,434.82	1,365,664.38
Miragoane	371,927.34	330,306.86	3,065.77	705,299.97
Ouanaminthe	11,931.23	247.22	338.00	12,516.45
Petit Goave	665,164.51	1,477,994.85	4,769.89	2,147,929.25
Port au Prince	13,603,100.13	2,059,239.06	35,982.37	15,698,321.56
Port de Paix	589,950.73	531,164.22	2,330.56	1,123,445.51
Saint Marc	715,517.54	453,201.22	5,354.93	1,174,073.69
Total	23,572,181.41	10,015,913.41	73,781.41	33,661,876.23

center. The requirements of the capital are such that a considerable consuming population is inevitable and is probably desirable. Furthermore, a considerable fraction of the import receipts which are credited to Port au Prince should properly be allocated to other districts. This is due to two principal causes. In the first place, one important steamship line makes but one port of call in Haiti, namely, Port au Prince. Other lines also tend to concentrate their attention on the capital, although not to the same extent. Secondly, government supplies, though destined for the outlying districts, are commonly imported through Port au Prince and pay duties at that port.

Another instructive distribution of customs receipts is by months as well as by sources. Requisite data are found in table No. 39. Although there is considerable fluctuation in import receipts from month to month, the difference between the lowest receipts of the year, February, and those of

TABLE No. 39

CUSTOMS RECEIPTS, BY SOURCES AND BY MONTHS.

FISCAL YEAR 1926-27

Month	Imports	Exports	Miscellaneous	Total
	Gourdes	Gourdes	Gourdes	Gourdes
October, 1926	2,644,849.57	1,118,874.28	6,734.57	3,770,458.42
November	2,333,531.01	1,193,678.27	7,226.46	3,534,435.74
December	2,243,126.46	1,671,624.97	8,516.58	3,923,268.01
January, 1927	1,713,108.29	1,248,417.97	5,351.80	2,966,878.06
February	1,597,592.08	1,280,891.74	7,609.79	2,886,093.61
March	1,797,197.87	1,146,739.55	5,522.52	2,949,459.94
April	1,627,396.33	808,885.95	6,743.56	2,443,025.84
May	1,737,055.06	504,408.97	5,364.69	2,246,828.72
June	1,766,069.07	378,601.15	4,742.97	2,149,413.19
July	1,821,987.32	265,517.41	4,001.03	2,091,505.76
August	2,026,084.74	152,986.77	5,363.11	2,184,434.62
September	2,264,183.61	245,286.38	6,604.33	2,516,074.32
Total	23,572,181.41	10,015,913.41	73,781.41	33,661,876.23

the most productive month, October, was but 65.55 per cent. On the other hand, export receipts amounted to but Gdes. 152,986.77 in August as compared with Gdes. 1,671,624.97 in December, a variation of 992.66 per cent.

Thus it is evident that one of Haiti's most pressing financial problems is to increase export receipts during what is now called the "dead season." This statement is, of course, subject to the understanding that export receipts are not regarded as a desirable source of revenue for the government. They have been in effect for numerous years, both before and throughout the receivership. Unfortunately it has thus far been impracticable to reduce or eliminate them.

With this reservation, it would be highly desirable to equalize export traffic so that so far as possible receipts from this source should be evenly distributed throughout the year. At present there is serious waste of labor power, which continues over a period of several months. Many persons in other countries are of the opinion that climatic conditions are such that sustained labor is impossible in Haiti during the summer. Nothing could be farther from the truth. Even among the foreign element there has been practically no case of prostration from excessive heat, while the Haitians themselves are apparently little affected by the undoubted warmth of the Haitian summer.

Careful effort should therefore be devoted to the development of products which would equalize employment throughout the year. In this connection it should be remembered that Haiti is a small country and that the Haitians are accustomed to travel for considerable distance in quest of employment. There is little doubt, for example, that able-bodied men in the coffee growing regions would be willing to accept work in other districts which might be better adapted to crops which would require most attention in the summer. Moreover, additional labor in the coffee gardens during what is now known as the "dead season" would undoubtedly yield gratifying results in the way of increased output and improved quality of coffee. There is the further possibility of selecting additional crops which could be successfully grown in the coffee regions, and there is no doubt whatever that adequate unutilized land exists for wide extension of present coffee production as well as for additional crops. Thus products which suggest themselves as complementary to coffee, cotton and sugar, most labor on which tends to be concentrated in the first part of the fiscal year, are sisal, cassava, poultry, livestock, honey, rubber, tropical fruits, corn and rice.

Not only would progress in profitably utilizing the entire fiscal year be of distinct advantage to the treasury, but it would undoubtedly tend to discourage the active emigration of Haitians to Cuba and to the Dominican Republic. For idleness during a considerable portion of the year is without question one of the reasons why annual wages in Haiti are unattractive and why per capita production and consumption are low.

Due to the fact that export taxes are on a specific basis the percentage of total customs receipts derived from exports tends to decline with any recession in the volume of exported commodities. During 1926-27 there was pronounced diminution in Haiti's principal export commodity, coffee. It was to be expected, therefore, that the ratio of receipts between imports and exports would rise in favor of the former. Such was the case as evidenced in table No. 40. In fact the percentage of customs receipts from

TABLE No. 40
DISTRIBUTION OF CUSTOMS RECEIPTS,
FISCAL YEARS 1916-17 TO 1926-27

Year	Receipts from imports	Receipt from exports	Miscellaneous customs receipts	Total
	Per cent	*Per cent*	*Per cent*	*Per cent*
1916-17	53.45	46.52	.03	100.00
1917-18	51.45	48.46	.09	100.00
1918-19	42.61	57.34	.05	100.00
1919-20	58.92	40.98	.10	100.00
1920-21	54.44	45.39	.17	100.00
1921-22	56.69	43.13	.18	100.00
1922-23	57.60	42.18	.22	100.00
1923-24	64.83	33.34	1.83	100.00
1924-25	65.60	29.70	4.70	100.00
1925-26	64.46	31.19	4.35	100.00
1926-27	70.03	29.75	.22	100.00
Average	59.45	39.15	1.40	100.00

exports fell to 29.75 per cent of the total, a figure practically identical with the lowest percentage which has been reported during the receivership. In contrast, the percentage of customs receipts which imports constituted rose to a new high level of 70.03 per cent. This was partly due to the relative decline in export receipts and partly to the fact that miscellaneous customs receipts have now largely been absorbed in duties on imports.

Both Haitian and foreign commentators have often criticized the fiscal system of Haiti because it includes a substantial income from export taxes. As recently as 1918-19 export receipts composed 57.34 per cent of total customs revenues and were also more than fifty per cent of the total income of the government. Gradually this percentage has declined in spite of the fact that no change has been made in the rate of export taxes. Such decline therefore demonstrates either that the total value and volume of exports have declined in comparison with imports or else that the proportion of products on which export duties are moderate has increased at the expense of those on which such charges are more onerous. The first alternative can be rejected because there has been an approximate balance as between imports and exports for a considerable number of years. The latter is the true explanation, and is largely attributable to increased activity in the exportation of cotton and sugar. As other export crops are developed the tendency just described will probably continue, as there is no intention on the part of the Haitian government to add to the number of products which are burdened with high export taxes.

Internal Revenue Receipts

Internal revenue receipts during 1926-27 were distinguished by close approximation to those of the previous year, as shown in table No. 41. In fact the total of Gdes. 4,153,287.97 was less than Gdes. 2,000 inferior to similar receipts during 1925-26. For three years, indeed, there has been variation in receipts from internal revenue sources of only 1.60 per cent. Because of the pronounced decline of customs receipts and the sustained level of the yield from internal taxes the latter constituted a considerably greater proportion of total income of the government. The percentage rose from 9.16 in 1925-26 to 10.69 in 1926-27. This is a development which is keenly desired by the financial officers.

TABLE No. 41

INTERNAL REVENUE RECEIPTS, BY SOURCES, FISCAL YEARS 1919-20 TO 1926-27

Source	Average 1919-20 to 1923-24	1924-25	1925-26	1926-27	Average 1919-20 to 1926-27
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Circulation tax on bank notes	.....	34,615.93	53,827.22	21,142.80	13,698.24
Consular fees	81,728.11	152,914.40	157,080.30	8,798.05	105,724.34
Court fees	7,147.06	7,919.87	8,293.50	1,809.50	7,593.34
Diploma fees	.....	574.75	2,650.00	127,984.45	629.28
Documentary recording fees	252,579.03	288,784.19	304,368.31	332,337.12	273,548.10
Emigration fees	239,884.20	945,022.90	1,014,012.50	960,933.75	514,997.78
Fines and penalties	1,886.01	24,770.82	4,222.25	5,309.00	5,466.51
Income tax	281,810.55	625,086.64	503,202.81	533,757.96	383,886.18
Irrigation tax	6,995.21	8,543.14	11,027.95	10,296.10	8,105.40
Occupational tax on foreigners	175,397.56	208,445.27	239,062.51	245,150.50	196,128.53
Official gazette	1,071.90	1,220.20	1,025.00	960.00	1,070.58
Sale of official publications	.....	344.35	355.25	12.00	88.95
Patent and trade mark fees	6,884.50	5,700.00	15,982.50	11,832.50	8,492.19
Post office box rentals	7,521.62	11,348.90	12,129.25	12,529.26	9,201.94
Public auction fees	5,095.12	1,463.34	2,612.06	2,991.95	4,067.87
Public land exchanges	.....	.....	325.00	450.00	96.87
Public land rentals	74,668.37	177,919.02	191,390.71	213,851.77	119,562.92
Stamp receipts :					
Bank checks	7,987.74	15,915.40	18,280.30	18,737.00	11,608.92
Commercial account books	2,908.72	4,643.20	6,043.89	4,285.85	3,689.57
Documentary stamps	185,179.25	371,795.54	403,171.62	368,841.38	258,713.10
Postage stamps	128,547.82	195,755.00	197,485.43	210,119.85	155,762.42
Stamped paper	107,518.78	55,620.51	52,565.15	65,301.25	88,885.10
Stock and bond tax	26,364.99	55,099.40	63,089.91	51,280.28	37,762.26
Telegraph and telephone service	176,774.07	541,103.31	580,979.77	574,002.81	322,494.52
Visas of manifests	5,932.96	5,237.50	3,680.00	1,095.00	4,962.34
Vital statistics fees	33,208.69	94,034.03	90,531.14	78,949.43	53,694.76
Water service	179,307.97	240,553.54	216,222.78	221,478.70	196,852.93
Miscellaneous	175,381.22	15,495.04*	1,553.17	69,049.71	120,376.52
Total	2,171,781.45	4,089,926.19	4,155,170.28	4,153,287.97	2,907,161.46

*Includes steamship passenger tax which was replaced by documentary stamp tax in January, 1925.

A prominent American banking house recently prepared an elaborate comparative compendium of the social-economic situation of the principal countries of the world. Thirty-four countries were represented in the study, and in only four did customs receipts exceed other forms of revenue. These four countries were Cuba, the Dominican Republic, Haiti and Salvador. In the case of Cuba and the Dominican Republic customs receipts were only slightly greater than those from internal revenue. For Salvador customs receipts constituted some two-thirds of the total, but in Haiti the treasury

had the unenviable distinction of depending on customs receipts for almost nine-tenths of its income. In short, it would appear that Haiti has one of the worst balanced financial systems in the world.

For the thirty-four countries under consideration customs receipts average but 14 per cent of total governmental revenues, thus leaving 86 per cent to be supplied by internal taxes and miscellaneous receipts. As customs receipts are notoriously unstable the urgency of modifying the revenue structure of Haiti is obvious. This office does not recommend, however, that the proportion of revenue derived by the Haitian government from customs sources should be reduced to the average of other countries. Conditions in Haiti permit considerably larger dependence on customs receipts, but they should not exceed fifty per cent of the total income of the government. Undoubtedly the transition to a more acceptable basis will be a matter of years, since the traditions of the Haitian population, as in most Latin-American countries, are opposed to direct taxes, particularly to taxes on landed property. Land, however, constitutes the principal source of wealth in Haiti and should at the present stage of economic development supply the principal resources of the treasury. Consequently, attention is at present being devoted to the formulation of policies for expanding internal revenues by means of land taxes. In another portion of this report the land problem of Haiti will be discussed more fully.

Many Haitian internal taxes return insignificant sums to the treasury. During 1926-27 there were nine taxes, reported separately, on which treasury receipts were less than Gdes. 10,000. Such receipts scarcely warrant the expenses of collection and accounting, and many of them should either be abolished or rendered productive. In fact the same reasoning applies to other aspects of the internal revenue arrangements of Haiti. The perplexing diversity of present taxes, most of which yield but small amounts, should be replaced by a few simple fiscal charges which are easily understood, of general application and of substantial return.

No definite progress was made during 1926-27 toward extending the taxes which should constitute a permanent internal revenue system. On the contrary, most of the increases occurred in connection with services rendered by the Haitian government, such as municipal water supply, telephone and telegraph and the post-office. Other items which were more productive in 1926-27 than in the previous fiscal year were court fees, documentary recording fees, fines and penalties, income taxes, occupational taxes on foreigners, post-office box rentals, public auction fees, exchanges of state land, stamp charges on bank checks, documentary stamps, stamped paper and miscellaneous receipts. Those which represented a smaller yield were circulation taxes on bank notes, consular fees, diploma fees, emigration taxes, receipts from the official gazette, patent and trade mark fees, stamp fees on commercial account books, stock and bond taxes, visa fees for manifests and vital statistics fees.

Emigration fees continued to take first rank as a productive source of internal revenue, accounting for 23.14 per cent of the total. This is obviously an undesirable and unstable form of governmental income, and steps are under contemplation which may result in diminishing emigration of Haitians laborers to neighboring countries, notably Cuba. Other forms of internal revenue which yielded more than Gdes. 500,000 were telephone and telegraph receipts and income taxes. The mere statement of this situation is sufficient to indicate that the Internal Revenue Service is dissipating its energy and should be relieved of the expensive necessity of administering numerous unimportant revenues and given the opportunity of supervising a modern tax system.

For the year 1926-27 internal revenues of Gdes. 4,153,287.97 were 42.86 per cent in excess of the average from 1919-20 to 1926-27, inclusive. Thus the returns for the year in question made a relatively satisfactory showing, except that in principle internal revenues should constitute a far more important element in the public finance structure.

Miscellaneous Receipts

A customs service can collect duties only upon the amount of merchandise imported and exported. An internal revenue service can only collect such taxes as are authorized by law. Miscellaneous receipts, however, offer an opportunity for a certain amount of financial ingenuity, and it is therefore with undisguised pleasure that a total for 1926-27 of Gdes. 1,046,370.59 is reported, as shown in table No. 42. Such a total was 70.24 per cent greater than during 1925-26 and 1,701.86 per cent in excess of the last year before the present Financial Adviser-General Receiver assumed office.

Most of the sums credited to miscellaneous receipts were derived from interest on governmental deposits. Not only were cash balances of the Haitian treasury maintained in strong position throughout 1926-27, but

TABLE No. 42

MISCELLANEOUS RECEIPTS BY SOURCES AND BY MONTHS
FISCAL YEAR 1926-27

Month	Interest on governmental deposits	Conversion of Francs	Miscellaneous	Total
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*
October, 1926	38,212.95	13,524.10	123.75	51,860.80
November	26,726.55	26,679.10	36.00	53,441.65
December	49,110.40	19,693.95	84,588.00	153,392.35
January, 1927	36,455.20	18,498.30	5,048.25	60,001.75
February	56,983.60		5,057.25	62,040.85
March	34,427.10	37,843.40	156.77	72,427.27
April	58,463.38	17,066.80	5,207.06	80,737.24
May	35,282.65	18,894.75	208.00	54,385.40
June	63,052.33	18,296.30	58.07	81,406.70
July	140,424.70	31,326.85	12.70	171,764.25
August	63,439.33	18,307.00	2,572.25	84,318.58
September	45,534.50	18,881.00	56,178.25	120,593.75
Total	648,112.69	239,011.55	159,246.35	1,046,370.59

the policy of investing a portion of such balances in the securities of the Haitian state came more fully into effect. This resulted in interest credits from both bank deposits and investments of Gdes. 648,112.69, in contrast to receipts from the same sources in 1925-26 of Gdes. 378,431.00. Thus the increase was 71.26 per cent. There is the possibility that the liquid resources of the government may not continue as large in subsequent years as has been the case in the year under discussion. In such case the interest item on governmental deposits will tend to decline, but experience with carrying a moderate number of Haitian securities in the treasury as assets has been so satisfactory that it might be judicious somewhat to increase holdings of this character. At all events the incentive so to do is strong, as a return of substantially six per cent is obtained on security holdings, as compared with an average of two and one-half per cent on deposits in New York and in contrast with no interest at all on deposits in Haiti.

Of second importance in miscellaneous receipts were the proceeds from conversion of French francs. These francs were received as interest on funds which have been placed in escrow for repayment of the 1910 loan. There is no present occasion to discuss the controversy between the Haitian government and the holders of the 1910 loan. In substance it is that the Haitian government borrowed "francs" and has made francs available for repayment of the loan in accordance with its contractual obligations. Certain of the bond holders, however, have pretended that payment should be made in what they choose to call "gold francs." French law does not recognize any such currency unit, and on the contrary several decisions of the French courts have held that notes of the Bank of France constitute legal tender for all obligations expressed in francs.

Interest on the francs which are as yet unclaimed by holders of the 1910 loan is converted each month into dollars and accounted for as miscellaneous receipts. Obviously, as holders of the 1910 loan become weary in waiting for payment in "gold francs," which payment is not likely to be made, and accept payment in accordance with the terms of the obligation which Haiti assumed in the loan contract for these bonds the deposit of francs will diminish and entail a proportional diminution of interest receipts. It should be noted that the substantial recovery in the gold value of the franc during 1926-27 has also increased the sums realized by the Haitian treasury on interest from the franc account.

From the various items of miscellaneous receipts which are not readily classifiable the Haitian government realized Gdes. 159,246.35 during 1926-27. Of this amount Gdes. 131,002.75 proceeded from a payment to the Haitian state by the Compagnie Française des Cables Télégraphiques for cable equipment which reverted to the state at the termination of the contract with the company and which was thereupon sold to the company. Obviously such an item is non-recurrent.

Non-revenue Receipts

Again during 1926-27 non-revenue receipts were unimportant, amounting to Gdes. 3,988.00. These sums principally consisted of deposits by notaries.

A summary of all receipts of the Haitian government, segregated by collection districts, and by months is found in tables Nos. 43 and 44. Of particular significance is the fact that the one district of Port au Prince accounted for Gdes. 19,547,211.78 out of revenue receipts of Gdes. 38,861,534.79, or practically one half of the total. An unbalanced situation is therefore apparent. There are, to be sure, certain reasons why the capital or principal city of a country tends toward concentration of both receipts and expenditures in that place. But Port au Prince does not represent 50.30 per cent of the financial power or economic importance of the republic of Haiti. On the contrary, there is considerable evidence that undue emphasis has been given to developments in the district of Port au Prince with the resulting relative neglect of other regions of the republic.

TABLE No. 43

REVENUE AND NON REVENUE RECEIPTS, BY PORTS OR FINANCIAL DISTRICTS
FISCAL YEAR 1926-27

Port	Customs	Internal Revenue	Miscellaneous	Total
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*
Aquin	113,122.24	17,478.06		130,600.30
Belladère	13,458.33			13,458.33
Cap Haitien	3,254,525.83	278,561.02		3,533,086.85
Cayes	3,408,107.55	255,307.38		3,663,414.93
Glore	3,553.51			3,553.51
Gonaïves	1,668,692.47	137,353.95		1,806,046.42
Jacmel	2,973,165.49	178,679.13		3,151,844.62
Jérémie	1,365,664.38	110,577.26		1,476,241.64
Miragoane	705,299.97	38,283.04		743,583.01
Ouanaminthe	12,516.45			12,516.45
Petit Goave	2,147,929.25	117,058.88		2,264,988.13
Port au Prince	15,698,321.56	2,802,519.63	1,046,370.59	19,547,211.78
Port de Paix	1,123,445.51	94,873.44		1,218,318.95
Saint Marc	1,174,073.69	122,596.18		1,296,669.87
Total revenue receipts	33,661,876.23	4,153,287.97	1,046,370.59	38,861,534.79
Total non revenue receipts				3,988.00
Total receipts				38,865,522.79

Sufficient comment has already been made on the periodicity of customs receipts. Much less variation is exhibited in internal revenue receipts, although the first quarter of the fiscal year contributed 39.66 per cent of the total. This is due to the fact that the law requires payment of income taxes and certain other important taxes during the first month of the fiscal year.

Further details in regard to customs and internal revenue receipts by sources, by months and by ports are found in Schedules No. 3 and No. 4, which are appended to the present report.

TABLE No. 44

TOTAL RECEIPTS OF HAITIAN GOVERNMENT, BY SOURCES, MONTHS, AND PORTS

FISCAL YEAR 1926-27

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Customs receipts	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	3,756.19	10,612.81	17,802.82	9,480.38	32,559.39	19,784.76	7,375.24	2,406.66	8,943.43	131.19	174.96	94.41	113,122.24
Belladère	582.90	1,407.83	605.95	1,477.50	742.33	1,099.51	752.72	643.01	905.92	709.68	3,974.08	556.90	13,458.33
Cap Haitien	433,801.63	409,677.35	357,186.16	288,940.53	282,137.60	243,161.57	191,696.26	221,049.42	134,062.98	171,136.61	248,765.17	272,910.55	3,254,525.83
Cayes	474,464.75	393,778.33	376,751.71	243,829.42	236,396.06	263,904.40	254,372.41	213,118.25	201,372.64	259,353.80	268,397.52	222,368.26	3,408,107.55
Glore	101.91	201.05	179.70	161.00	270.00	552.05	540.15	268,85	339.65	212.50	360.80	365.85	3,553.51
Gonaives	186,517.87	166,598.55	198,795.80	168,814.33	164,828.56	166,000.84	152,360.60	118,040.62	102,628.72	71,726.14	69,157.60	103,222.84	1,668,692.47
Jacmel	350,199.96	359,689.40	470,662.84	317,949.20	284,511.14	301,930.51	226,401.30	155,699.70	132,924.20	109,390.93	116,250.32	147,555.99	2,973,165.49
Jeremie	166,141.76	181,638.19	190,203.14	104,048.12	93,891.23	116,902.59	100,289.36	116,046.89	76,484.16	68,729.81	61,115.87	90,173.26	1,365,664.38
Miragoane	62,244.82	43,799.73	82,559.66	91,362.03	76,570.22	60,915.06	54,182.97	44,865.05	74,220.08	32,305.07	40,754.87	41,520.41	705,299.97
Ouanaminthe	938.57	2,202.46	1,342.15	1,034.30	596.19	1,583.84	736.10	535.85	369.20	1,265.45	1,034.33	878.01	12,516.45
Petit Goave	249,560.57	198,062.73	306,433.44	251,372.92	268,570.44	252,210.02	189,954.99	110,567.40	98,882.71	81,672.04	65,065.68	75,576.31	2,147,929.25
Port au Prince	1,580,996.84	1,509,992.07	1,589,891.57	1,288,050.73	1,240,445.82	1,320,769.08	1,067,211.88	1,007,010.93	1,172,348.36	1,169,304.16	1,212,665.28	1,448,734.84	15,698,321.56
Port de Paix	150,885.65	163,462.12	166,771.58	91,981.96	110,045.67	73,206.47	72,586.42	66,909.05	79,107.05	51,615.19	35,964.20	60,910.15	1,123,445.51
Saint Marc	110,265.00	93,313.12	164,081.49	107,475.64	94,528.96	127,439.24	124,565.44	99,667.04	66,824.09	73,953.19	60,753.94	51,206.54	1,174,073.69
Total customs receipts	3,770,458.42	3,534,435.74	3,923,268.01	2,966,878.06	2,886,093.61	2,949,459.94	2,443,025.84	2,246,828.72	2,149,413.19	2,091,505.76	2,184,434.62	2,516,074.32	33,661,876.23
Internal revenue receipts													
Administration Port au Prince	348,923.22	238,963.97	573,154.43	259,867.99	141,558.15	126,326.23	200,320.33	124,592.64	206,235.37	249,149.33	165,717.49	167,710.48	2,802,519.63
Aquin	2,379.88	1,517.51	1,446.91	1,458.70	1,314.60	1,622.19	1,351.95	3,624.13	1,148.92	306.34	712.81	594.12	17,478.06
Cap Haitien	62,125.42	23,119.94	23,982.52	25,346.40	19,728.93	19,592.43	29,160.60	16,198.40	17,435.43	16,692.32	12,477.83	12,700.80	278,561.02
Cayes	51,692.03	15,963.65	21,219.40	14,788.33	14,723.29	15,306.97	30,089.53	31,173.48	21,255.37	11,562.51	13,379.11	14,153.71	255,307.38
Gonaives	25,934.36	9,480.43	14,621.32	14,905.45	10,638.91	10,800.92	15,253.37	8,178.75	6,836.63	7,823.31	5,891.55	6,898.95	137,353.95
Jacmel	27,910.79	12,430.49	14,694.47	15,930.20	15,371.03	15,387.02	22,158.14	16,040.44	10,257.03	9,297.88	9,048.30	10,144.34	178,679.13
Jeremie	23,927.22	9,095.98	11,596.44	8,634.74	8,748.53	7,763.48	8,795.75	7,897.10	4,981.54	5,239.51	7,494.23	6,402.74	110,577.26
Miragoane	6,195.79	2,825.11	3,646.22	2,574.66	2,778.64	2,955.97	3,576.90	3,718.41	2,168.45	1,862.09	2,835.16	3,145.64	38,283.04
Petit Goave	27,694.22	8,734.72	8,917.79	9,316.47	8,331.49	7,046.45	15,474.84	8,750.33	5,816.78	5,460.30	4,156.41	7,365.08	117,058.88
Port de Paix	21,408.56	5,382.72	9,704.91	7,443.18	6,001.18	5,862.28	7,008.64	14,231.76	4,942.66	4,217.56	3,543.59	4,136.40	94,873.44
Saint Marc	21,599.58	7,316.72	9,599.80	8,275.88	10,380.65	14,583.88	14,802.32	7,772.92	7,863.05	7,187.61	7,845.61	5,368.16	122,596.18
Total internal revenue receipts	619,800.07	334,831.24	692,584.21	368,626.00	239,575.40	227,247.82	348,982.37	242,178.36	288,941.23	318,798.76	233,102.09	238,620.42	4,153,287.97
Miscellaneous receipts													
Port au Prince	51,860.80	53,441.65	153,392.35	60,001.75	62,040.85	72,427.27	80,737.24	54,385.40	81,406.70	171,764.25	84,318.58	120,593.75	1,046,370.59
Total revenue receipts	4,442,119.29	3,922,708.63	4,769,244.57	3,395,505.81	3,187,709.86	3,249,135.03	2,872,745.45	2,543,392.48	2,519,761.12	2,582,068.77	2,501,855.29	2,875,288.49	38,861,534.79
Non revenue receipts	.....	.....	.....	200.00	400.00	1,488.00	200.00	400.00	700.00	600.00	.....	.....	3,988.00
Total receipts	4,442,119.29	3,922,708.63	4,769,244.57	3,395,705.81	3,188,109.86	3,250,623.03	2,872,945.45	2,543,792.48	2,520,461.12	2,582,668.77	2,501,855.29	2,875,288.49	38,865,522.79

TABLE No. 45

EXPENDITURES OF HAITIAN GOVERNMENT, BY SERVICES*

FISCAL YEARS 1916-17 TO 1922-23

Year	Gendarmerie	Public Works Service	Public Health Service	Public Debt	Guaranteed Interest and Subsidies	Haitian Ministries	Extra-ordinary Credits	Financial Adviser-General Receiver	Miscellaneous	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
September, 1916.	711,309.91	690,284.08	.....	.....	.....	1,905,047.50	.....	89,850.15	355,033.48	3,751,525.12
1916-17.....	4,792,156.10	3,288,031.60	.....	.....	92,434.55	5,131,819.90	.....	796,625.70	1,783,109.95	15,884,177.80
1917-18.....	4,565,238.75	2,700,853.70	889,870.75	.....	.....	5,547,888.85	.....	741,055.80	170,089.60	14,614,997.45
1918-19	4,594,938.30	2,721,341.50	958,756.70	497,140.00	175,099.15	5,806,871.30	.....	700,035.60	45,297.90	15,499,480.45
1919-20.....	5,415,377.45	3,199,680.25	1,338,591.30	245,000.00	461,241.15	8,490,246.70	.....	1,380,460.60	116,268.80	20,646,866.25
1920-21..	5,114,593.80	2,634,628.15	1,541,482.30	13,170,380.95	406,771.30	7,005,503.45	.....	1,452,073.10	1,463,022.85	32,788,455.90
1921-22.....	5,104,056.45	2,451,720.30	1,244,506.25	21,663,345.05	293,995.55	7,483,538.25	188,422.70	1,279,142.25	67,181.60	39,775,908.40
1922-23	5,226,550.60	5,019,229.60	1,485,106.25	9,057,374.50	206,400.00	7,811,914.75	232,709.00	1,438,506.15	82,322.30	30,560,113.15
Total	35,524,221.36	22,705,769.18	7,458,313.55	44,633,240.50	1,635,941.70	49,182,830.70	421,131.70	7,877,749.35	4,082,326.48	173,521,524.52

*The classifications of expenditures in this table are not satisfactory, but a reclassification according to objects of expenditure was found to be impossible.

Governmental Expenditures

Present accounts of the government are carried on a functional basis. That is, various organizations and activities of the Haitian state are recognized, and the cost of supporting each activity or organization is listed separately. This fact, in combination with further segregation of accounts for each general activity or organization, permits to the Haitian citizen or to the interested foreigner comprehensive knowledge of the exact disposition of funds entering the treasury and appropriated by the legislative body.

Prior to 1923-24 no adequate segregation and classification of expenditures had been developed. Therefore the statistics presented in table No.45, while reflecting disbursements from 1916-17 to 1922-23, inclusive, do not afford full information as to the relative importance of many significant objects of expenditure.

From 1923-24 to date both budgetary appropriations and governmental accounts have been classified according to the several purposes to which funds have been devoted, and it is therefore possible to obtain not only a comprehensive but a comparative picture of the objectives of the Haitian government, as evidenced by the activities and organizations which were most generously financed. Table No. 46 includes the requisite data for 1923-24 to 1926-27. It will be noted that from 1922-23 to 1925-26, inclusive, there was a gradual advance in total expenditures from Gdes. 30,560,113.15 to Gdes. 40,930,725.08. In 1926-27, however, total expenditures of Gdes. 39,747,163.75 were Gdes. 1,183,561.33 less than those of the prior year. In short, the rate of increasing public facilities and services was not quite maintained during the year under review, though expenditures were larger than those for preceding fiscal years, with the exception of 1921-22 and 1925-26. During 1921-22 revenues had advanced extraordinarily, as a consequence of the post-war boom, and this good fortune was utilized by the treasury for liquidating certain arrears of interest and amortization which had accumulated in connection with the public debt. Therefore a considerable proportion of the expenditures of that year represented obligations of previous years and also did not involve improvements in the productive capacity or standard of living of the Haitian people.

On the contrary, maximum expenditures in 1925-26 were merely an exemplification of the unequalled revenues of that year. Prior debts and claims had already been liquidated, with the result that the general mass of Haitian citizens were the beneficiaries of the prosperity which characterized that year. Much the same statement can be made for 1926-27.

Haiti is one of the countries in which objects of expenditure will admit of close scrutiny. As the service of the public debt and costs of the military and police are relatively moderate, an unusually large percentage of revenue receipts is available for projects of social utility. For example, total disbursements on public debt account for the fiscal year just closed were Gdes.

12,931,935.13. As a matter of fact, because of the special conditions existing in Haiti by virtue of the treaty of September 16, 1915, several items are considered as portions of the public debt which under other circumstances would be carried as ordinary operating expenses of the government rather than as public debt items. Such items are disbursements for the office of the Financial Adviser-General Receiver, for the Internal Revenue Service, for certain international institutions of which Haiti is a member and for payments to the wharf company of Port au Prince.

Sufficient comments have already been made in regard to the office of the Financial Adviser-General Receiver and of the Internal Revenue Ser-

TABLE No. 46

REVENUES AND EXPENDITURES, FISCAL YEARS 1923-24, 1924-25, 1925-26 AND 1926-27

	1923-24	1924-25	1925-26	1926-27
REVENUES	Gourdes	Gourdes	Gourdes	Gourdes
Customs	29,950,907.14	35,750,018.34	40,594,831.74	33,661,876.23
Internal revenue	2,795,870.53	4,089,926.19	4,155,170.28	4,153,287.97
Miscellaneous	155,543.66	647,722.19	614,646.08	1,046,370.59
Total revenue	32,902,321.33	40,487,667.00	45,364,648.10	38,861,534.79
Non revenue	.....	69,855.47	2,600.00	3,988.00
Total receipts	.....	40,557,522.47	45,367,248.10	38,865,522.79
EXPENDITURES				
Public debt :				
Financial Adviser-General Receiver	1,118,917.23	1,849,537.49	1,698,379.86	2,278,241.30
Internal revenue service	73,478.88	342,928.16	304,198.76	306,308.68
Series A loan	5,589,864.50	7,336,491.75	6,908,047.60	6,637,370.05
Series B loan	1,695,970.36	2,453,151.14	2,148,625.00	2,065,682.40
Series C loan	928,174.00	1,209,067.55	1,141,421.00	1,099,239.70
Interiror consolidated debt	.....	195,839.01	.....	.....
Fiduciary currency	.....	420,000.00	420,000.00	420,000.00
Commissions paid to Banque Nationale	828,227.51	27,958.63	.....	.....
Haitian Construction Co., notes	433,915.00	.....	.....	.....
Roberts, Dutton & Co., claim	277,872.35	.....	.....	.....
Stamp sales, discounts and expenses	13,285.42	3,191.31	.....	.....
International Institutions	.....	.....	.....	57,629.15
P. C. S. Railroad subvention	206,400.00	206,400.00	206,400.00	.....
Wharf Company subvention	524,564.28	268,838.26	247,706.25	67,483.85
Cable Company subvention	480,000.00	120,000.00	90,000.04	.....
Total	12,170,669.53	14,433,403.30	13,164,778.51	12,931,935.13
Gendarmerie	5,322,449.22	5,579,242.54	6,062,415.34	6,496,006.55
Foreign Relations	734,199.47	619,953.31	635,084.64	555,375.62
Finance	1,520,366.84	1,197,945.96	1,062,756.19	827,576.63
Commerce	.....	230,051.46	247,935.91	255,063.06
Interior	1,363,403.06	1,208,067.76	1,224,369.56	1,229,080.99
Public Health Service	1,529,057.91	2,223,059.14	2,852,485.58	3,444,301.76
Public Works	961,336.20	703,416.57	92,287.98	34,789.54
Public Works Service	5,895,159.05	7,533,943.51	9,082,496.06	7,166,798.42
Justice	1,372,533.28	1,333,838.31	1,395,153.62	1,369,351.38
Agriculture	148,288.24	44,258.88	41,426.15	43,039.34
Agricultural Service	434,445.89	1,526,891.70	2,185,104.58	2,452,380.38
Labor	.....	274,393.63	530,646.65	557,200.68
Public Instruction	2,306,194.25	1,942,599.20	1,965,167.09	1,996,720.01
Religion	457,393.00	367,136.75	388,617.22	387,544.26
Total expenditures from revenue	34,215,495.94	39,218,202.02	40,930,725.08	39,747,163.75
Awards of the Claims Commission	.....	1,191,045.20	1,671,072.85	8,015.25
National Railroad Construction	.....	1,553,756.20	545,995.05	.....
Miscellaneous	.....	.....	1,842,247.55	3,889,422.08
Total payments	34,215,495.94	41,963,003.42	44,990,040.53	43,644,601.08
Pension deductions	.....	151,460.29	91,430.92	103,264.06
Net payments	.....	41,811,543.13	44,808,609.61	43,541,337.02
Revenue over expenditures	.....	1,269,464.98	4,433,923.02	.....
Expenditures over revenues	1,313,174.61	.....	.....	885,628.96

647,722.19 under 1924-25, Miscellaneous, third line, second column, should read 647,722.47

vice. In the latter case, however, disbursements are shown under the caption "public debt" merely as a matter of convenience, as the Internal Revenue Service is under the supervision of the General Receiver and expenses on account of the General Receiver's office are by the treaty made a charge against revenue, prior even to service of the public debt.

During 1926-27 several items disappeared as payments on public debt account. These were the subvention of the Compagnie des Chemins de Fer de la Plaine du Cul-de-Sac and the subvention of the Compagnie Française des Cables Télégraphiques. Payments of the government to the Compagnie Haitienne du Wharf de Port-au-Prince also sharply decreased. As to the Compagnie des Chemins de Fer de la Plaine du Cul-de-Sac, there is a difference of opinion between the Haitian state and the company as to whether the subvention is due. The railroad was originally constructed for developing the plain of the Cul-de-Sac, and for this reason the state agreed to guarantee interest up to six per cent, based on a maximum cost per kilometer. If the railroad should show net earnings of a portion of six per cent on such maximum cost per kilometer, the subvention by the state would be proportionately decreased, but in no case could the obligation of the state exceed six per cent on such maximum cost per kilometer.

As the railroad from its inauguration was unsuccessful, not only did it fail to earn six per cent on the agreed capital sum, but there was an actual operating deficit. Thereupon the company assumed the rather naive position that the state was responsible for all operating deficits as well as for the guarantee of interest at not to exceed six per cent on a specified capital sum. Furthermore, as deficits accrued from year to year the company computed interest on such deficits and attempted to charge these sums also to the Haitian treasury. Little financial experience is necessary to realize the possibilities if the government should acquiesce in the contentions of the railroad. Expenditures of any magnitude could be contracted by the railroad and charged to the treasury. Naturally the treasury would not submit to such an obligation, particularly when the contract with the railroad was quite precise as to the maximum financial obligations of the state.

After many years of controversy the railroad submitted its case to the International Claims Commission and demanded an award of more than 2,000,000.00 dollars. There could be little question as to the decision of an unprejudiced and competent body, and the Claims Commission found that the Haitian state had met all of its financial obligations toward the railroad and that the claim of the railroad was completely unjustified.

That operating deficits had occurred was not denied. As such deficits accumulated the financial position of the railroad became steadily worse, and its possibility of repaying the subventions advanced by the state became more and more remote. Furthermore, the railroad had largely ceased to serve as a public utility and was little more than an adjunct

of a sugar company in the neighborhood of Port au Prince. In fact the sugar company and the railroad were owned by the same holding company. Under these circumstances it was possible for the railroad to arrange for tariffs on sugar cane which would substantially diminish costs of production for the sugar company. That such action would be taken goes without saying if any deficit by the railroad could merely be charged to the Haitian treasury.

Tariffs of the railroad were to be a matter of agreement between the state and the company, as provided by the contract of concession, but in actuality rates on sugar cane in effect on the lines of the Compagnie des Chemins de Fer de la Plaine du Cul-de-Sac are drastically lower than those in such a sugar producing country as Porto Rico. Had the rates of the Compagnie des Chemins de Fer de la Plaine du Cul-de-Sac approximated those in Porto Rico there is reason to believe that no operating deficits would have occurred, though the expenses of the sugar company would have been correspondingly increased.

Under all existing circumstances the Haitian government did not consider it appropriate to pay the subsidy to the Compagnie des Chemins de Fer de la Plaine du Cul-de-Sac for 1925-26 which would normally have taken place in the early days of the fiscal year 1926-27. Not only was there serious question of the solvency of the road, but also there had been apparent failure of the company to meet certain contractual obligations. That the solvency of the railroad is a matter of concern to the state is evident from the fact that its physical property reverts to the state at the expiration of the concession. That non-performance of obligations invalidates the contract is merely a matter of general knowledge. Therefore relations between the state and the company are complicated and unsatisfactory, and the outcome of the controversy is obscure.

No subvention was paid to the Compagnie Française de Cables Télégraphiques during 1926-27 as payments under its contract with the state expired during the previous fiscal year. Thus the treasury was finally relieved of payments which have been in effect over a long period. There can be reasonable certainty that no similar subvention will be accorded in the future, as communications with Haiti are now quite satisfactory.

Payments from the treasury to the Compagnie Haitienne du Wharf de Port-au-Prince were diminished during 1926-27 and will not appear during 1927-28 or thereafter because of an arrangement by which the company will make direct collections of wharfage duties, whereas these had been previously collected by the Customs Service.

As a matter of record it is useful to review recent relations between the Haitian government and the wharf company. When the tariff of 1926 went into effect in August of that year all fiscal charges on imports were combined into a single rate either specific or ad valorem, and the laborious and complicated computations formerly necessary were abolished. As wharf-

age duties at Port au Prince, which constituted part of the customs duties, had been assigned by the contract to the wharf company of Port au Prince, as the method of calculating these wharfage duties was also extremely complicated and as the Customs Service received no compensation for making collections for the wharf company, this office served notice that when the new tariff became effective the wharf company would have to make its own collections of wharfage duties. The wharf company mildly protested against assuming direct collection of wharfage duties, but this office pointed out a possible interpretation of its contract by which collections could be effected through the steamship companies. Accordingly, the Customs Service ceased wharfage collections at the close of August 8, 1926, and the next day the wharf company began to effect collections through the steamship companies in so far as concerned imports. At the request of the wharf company this office continued to collect wharfage duties on exports, as this involved no appreciable labor.

In a short time complaints began to occur as to the rates of wharfage duties assessed by the wharf company, particularly in connection with importations of flour. The wharfage tariff provided that basic duties of 12 centimes should be collected on each full barrel of 200 pounds, and the unit of taxation for flour in the import tariff was the barrel of 200 pounds. When it became the practice to import flour in bags containing 196 pounds net weight rather than in barrels, proper wharfage charges were computed by considering the bag as the equivalent of the barrel of 200 pounds, as mentioned in the tariff. However, in billing the steamship companies for wharfage on flour, the wharf company after a few weeks attempted to apply to flour, when imported in bags, the rate for articles not otherwise specified, and this rate was double the lawful rate for flour.

This office advised the wharf company that the tariff was being wrongly applied, but the company did not refrain from its illegal practices. Thereupon the Haitian government passed a law which again placed the collection of wharfage duties under the Customs Service and specifically stipulated the equivalent of 12 centimes per barrel of 200 pounds as the proper wharfage charge on flour, whether imported in bags or barrels. Resumption of collection of wharfage duties by the Customs Service occurred on February 1, 1927.

At once a suit attacking the constitutionality of the law just described was instituted by the wharf company in the Haitian courts, and on June 3, 1927, a decision was rendered by the Court of Cassation which supported the contentions of the company. This decision was so palpably unconscionable that it considerably accentuated the demand for reformation of the Haitian judiciary.

Both before and subsequent to the decision in question negotiations between the Haitian government and the wharf company had been progressing, with the purpose of simplifying the assessment of wharfage duties

at Port au Prince. On August 19, 1927, a convention between the two parties was signed which authorized direct collections of wharfage duties by the company and specified a flat rate of Gdes. 11.25 for imports and Gdes. 6.25 for exports in place of the multifarious rates which had previously been in effect. The flat rates in question were supposed to be the equivalent of the amounts which were previously collected as wharfage duties in accordance with the interpretation of the tariff by the Customs Service, rather than those claimed by the wharf company. Thus in effect the company admitted the validity of the interpretation of this office in regard to legal wharfage charges. Furthermore, this office was relieved of the expense and trouble of making wharfage collections. Aside from the undesirable feature of the decision of the Court of Cassation, the relations between the Haitian government and the wharf company are now upon a much improved basis.

Both military and police functions in Haiti are combined in a constabulary. This organization is now fully organized and under thorough discipline. Furthermore, its facilities and equipment have been gradually improved, until there is now little to be accomplished except continuance of the policies already in operation. Total expenditures for this branch of the government service were Gdes. 6,496,006.55 during 1926-27, a sum of Gdes. 433,591.21 or 7.15 per cent in excess of those for the prior fiscal year. There is no present indication that expenditures for the Gendarmerie d'Haiti need be expected to increase substantially above those of recent years.

Due to the transfer from the budget of the Department of Foreign Relations to the budget of the public debt of payments to international bodies of which Haiti is a member, costs of the Department of Foreign Relations declined from Gdes. 635,084.64 to Gdes. 555,375.62. While the latter sum is not entirely adequate, it may be said that Haiti is reasonably well represented at the capitals of those countries with which political and commercial relations are important. In any case, expenditures for the Department of Foreign Relations do not need to be increased unless the revenues of the republic become considerably more generous.

Included in the Department of Finance are pensions and payments for miscellaneous claims. Because admitted claims vary widely from year to year there is no regularity or continuity in expenditures for the Department of Finance. Costs of operating this department in 1926-27 were Gdes. 827,576.63, an amount appreciably smaller than the Gdes. 1,062,756.19 during 1925-26. On the other hand, disbursements for the Department of Commerce were substantially equivalent in the two years. A similar situation obtained in the Department of the Interior, which includes the payment of the President and his cabinet members, the Councillors of State, the Prefects and the members of the organizations appertaining to these various functionaries.

No branch of the Haitian government has shown more rapid growth than the Public Health Service. Little or no attention was paid to public health prior to the selection of an American official under the terms of the treaty of September 16, 1915, to organize and develop public health measures. From no segregated expenditures for public health in 1916-17 the item advanced to Gdes. 3,444,301.76 in 1926-27. As compared with the previous year there was an increase of Gdes. 591,816.18 or 20.75 per cent. As in the case of the Gendarmerie d'Haiti, the public health work in Haiti is now becoming systematically organized and rather satisfactorily equipped. Increased expenditures are, however, in prospect, as the population of Haiti is notoriously affected with disease and is both too poor and lacking in initiative to remedy present conditions without direct assistance from the state.

Modern hospital facilities are now available in all of the principal towns of Haiti, and rural clinics are accessible for the country population. Free care and free medecine are available to persons who are not able to pay. This is indeed in sharp contrast with the condition of a few years ago and also as compared with the situation in many if not most countries of the world. It is believed that the public health organization of Haiti compares very favorably in comprehensiveness and in the relative scope of its activities with any similar organization in existence.

Future developments in public health should, however, contemplate more active participation by the communes and more individual responsibility on the part of the citizens of Haiti. That the state should permanently bear practically the entire cost of such distinctly local and individual matters as municipal and personal hygiene is not believed to be sound policy. That the state had to initiate the work and take the leadership during the early stages is admitted. But the time is rapidly approaching when the municipalities should more largely bear the costs of local sanitation and when each Haitian citizen should be more largely responsible for meeting the supplementary costs which illness entails. Socialized medicine may be a pleasant theory, but development of initiative, resourcefulness and personal responsibility is also of vital significance.

By reason of the transfer of part of the technical personnel from the Ministry of Public Works to the Public Works Service, there was an indicated decline in the costs of the Department of Public Works from Gdes. 92,287.98 to Gdes. 34,789.54. In reality the same personnel was carried at the same rates of pay.

As has been the case for several years, expenditures for public works exceeded all other classes of expenditure except that for public debt. Comprehensive organization is also characteristic of the Public Works Service, with the supervisory office in Port au Prince and district engineers in the outlying regions. Expenditures during 1926-27 of Gdes. 7,166,798.42 were apparently inferior by Gdes. 1,915,697.64 to those of Gdes. 9,082,496.06

in 1925-26. Here again the decrease was unreal and merely a matter of accounting.

When the reorganization and refunding of the public debt of Haiti was undertaken, a large number of claims against the treasury were in existence. Obviously, it was impossible to know the exact amount which Haiti should with propriety pay against these claims. This matter was to be settled by an International Claims Commission, and the awards in cash of such commission were to be satisfied from the proceeds of the series A loan. There was also the provision that after awards of the Claims Commission had been liquidated, any balance of the proceeds from the loan should be utilized for public works and for supplementary amortization of the public debt.

Although the Series A loan was floated in 1922, it was not until the end of the fiscal year 1925-26 that all claims against the Haitian treasury had been adjudicated, with the result that the balance was available for expenditure. A careful program of productive public works was elaborated, and most of this program was carried out during 1926-27. Funds for the work in question were, by very definition, derived from non-revenue rather than from revenue sources and amounted to Gdes. 3,889,422.08, as shown in table No. 46. If this sum be added to expenditures from revenue for public works a total of Gdes. 11,056,220.50 is obtained. Thus the public works program of Haiti was even more actively prosecuted in 1926-27 than in any previous fiscal year. Indeed it is highly probable that maximum expenditures may have been reached for several years to come, partly because there will be no extraordinary non-revenue resources for new projects and partly because Haiti is gradually becoming more fully furnished with its urgent needs for such items as roads, bridges, trails, telephone, public buildings and municipal water supply.

No unwarranted conclusion should be drawn from the foregoing statement. In comparison with more developed countries, there is opportunity for expenditure of scores of millions of gourdes for public improvements in Haiti. Present revenues, however, are not sufficient to permit a more active program than has been in effect during recent years. Nevertheless, as improvements already effected gradually augment production, there is no reason to doubt that enlarged governmental income will also be obtained. At such time productive projects of public works can properly be authorized.

Costs of the Departments of Justice, Agriculture, Public Instruction and Religion closely corresponded with those of the preceding year and require no comment, except that the present educational policy of Haiti is to maintain expenditures for classical education at about their present level while devoting as large resources as are available to the extension of agricultural and vocational training.

Consistent though less rapid progress in agricultural education and train-

ing in the practical arts was accomplished during 1926-27, when measured by the financial yardstick. In reality it is probable that far greater advance was made than is suggested by the moderate increases in expenditure. In previous years the Agricultural Service and the Service of Vocational Education were comparatively new, and under such circumstances given expenditures do not yield as satisfactory results as can be obtained in later years. Furthermore, the problem of developing scientific agriculture in Haiti is exceptionally difficult, because of the fact that a large majority of the population, possibly as much as ninety per cent, cannot read nor write and are consequently unable to take advantage of the ordinary methods which have been devised for the advancement of agriculture, such as experiment stations, demonstration farms, county agent work and formal instruction in agriculture.

For the Agricultural Service, expenditures increased from Gdes. 2,185,104.58 in 1925-26 to Gdes. 2,452,380.38 in 1926-27 or 12.23 per cent. There was a similar expansion in expenditures for vocational education or from Gdes. 530,646.65 to Gdes. 557,200.68 or 5.00 per cent.

That the Haitians are not unresponsive to opportunities supplied by the government for increasing their productiveness and their possibility of earning a reasonable livelihood is demonstrated by the reception accorded to agricultural and industrial schools. Their facilities are usually taxed to the limit, practically as soon as they are open to the public.

Adequate education, properly adapted to the special conditions existing in Haiti, is undoubtedly one of the most pressing problems to be solved by the Haitian government. Lack of resources has heretofore prevented a systematic attack on the existing mass of ignorance and superstition. There is the vicious circle of illiteracy, resulting in low production per capita, which in turn signifies inadequate governmental revenue, and the latter is followed by the inability of the state to furnish to its citizens proper educational media. As a consequence, ignorance and poverty continue to flourish. Only a small beginning has been made toward dissipating the illiteracy which has long been characteristic of Haiti. Many decades must elapse before the task of enlightenment will be completed. Progress will probably be slow and at times discouragement will be inevitable. But the government should not for one moment hesitate in the policy of agricultural and vocational development which has been adopted. The policy is correct; satisfactory results will inevitably follow; those results, however, cannot be attained except over the course of many years.

In table No. 46 are also shown pension deductions as a reduction of total disbursements. This charge might well be eliminated from the Haitian fiscal system. Present pension arrangements are unfair to the employees of the state who are supposed to be the beneficiaries, and are also unsatisfactory from the point of view of the treasury. In the opinion of this office the existing pension system should be abandoned, to be replaced, if desired, by a more modern and workable scheme.

Total net expenditures including disbursements from revenue and non-revenue receipts, amounted in 1926-27 to Gdes. 43,541,337.02. This figure was Gdes. 1,357,272.59 below that of the previous year which was Gdes. 44,898,609.61.

Small sums were disbursed during 1926-27 in payment of awards of the Claims Commission. These amounted to Gdes. 8,015.25, and represented items which claimants had neglected to present for redemption, those which had previously not been payable because of legal attachments outstanding against the holders of the awards, and unimportant awards by a Court of Appeal which was convened to pass on certain French claims, in cases where the claimants were not satisfied with the decisions of the Claims Commission.

Miscellaneous expenditures of non-revenue receipts were Gdes. 3,889,422.08 and were solely for public works and derived from the proceeds of the Series A loan. In the previous year miscellaneous expenditures of non-revenue receipts were Gdes. 1,842,247.55, but Gdes. 1,500,000.00 was appropriated for supplementary amortization of the public debt, leaving Gdes. 342,247.55 as the amount expended on public works.

Total receipts, both revenue and non-revenue, were Gdes. 38,865,522.79 in 1926-27, as against Gdes. 45,367,248.10 in the preceding year. For expenditures the comparative data were Gdes. 43,644,601.08 and Gdes. 44,990,040.53. When pension deductions were effected for each year, total net expenditures were Gdes. 43,541,337.02 in 1926-27 and Gdes. 44,898,609.61 in 1925-26. There is the possibility that disbursements of the Haitian state will not approximate the foregoing figures for several years to come. This is because construction of the National Railroad has largely been completed, at least so far as expenditures under the supervision of the Haitian state are concerned, awards of the Claims Commission have been paid, and most of the balances of the Series A loan have been utilized in reduction of the public debt and the construction of public works.

As total revenue receipts during 1926-27 amounted to Gdes. 38,861,534.79 and as expenditures from revenue reached Gdes. 39,747,163.75, there was an excess of expenditures over receipts of Gdes. 885,628.96. No treasury officer welcomes a deficit, even though treasury balances are larger than necessary. In the present case, therefore, the deficit was not regarded with pleasure, though unobligated cash at the close of the fiscal year stood at such a high level that surplus expenditures in no wise impaired the financial position of the government. Nevertheless such a deficit was in striking contrast with the surplus of Gdes. 4,433,923.02 by which revenue receipts exceeded expenditures from revenue in 1925-26.

Much can be learned about the economic and social policy of a government by analyzing the objects to which revenue is devoted. Not only are current policies reflected, but there is also strong indication of previous concepts of government, as political and financial difficulties are almost

invariably reflected in onerous public debt charges. Therefore revenue receipts and expenditures from revenue have been classified in table No. 47 so as to show the percentage which each source of income constituted of total revenue receipts and the relative importance both by absolute amount and by percentage, which each of the objects of expenditure constituted of total expenditures from revenue and of total revenue receipts.

TABLE No. 47

SOURCE AND DISPOSITION OF REVENUES, IN PERCENTAGES
FISCAL YEAR 1926-27

REVENUES		Percentage of total expenditures from revenue	Percentage of total revenues
	Gourdes		
Customs	33,661,876.23		86.62
Internal revenue	4,153,287.97		10.69
Miscellaneous	1,046,370.59		2.69
Total	38,861,534.79		100.00
Expenditures			
Public debt	10,279,921.30	25.86	26.45
Public works service	7,166,798.42	18.03	18.44
Gendarmerie	6,496,006.55	16 34	16.72
Public health service	3,444,301.76	8.67	8.86
Agricultural service	2,452,380.38	6.17	6.31
General receiver	2,278,241.30	5.73	5.86
Public instruction	1,996,720.01	5.02	5.14
Justice	1,369,351.38	3.45	3.52
Interior	1,229,080.99	3.09	3.16
Finance	827,576.63	2.08	2.13
Labor	557,200.68	1.40	1.43
Foreign relations	555,375.62	1.40	1.43
Religion	387,544.26	.98	1.00
Internal revenue service	306,308.68	.77	.79
Commerce	255,063.06	.64	.67
Suoventions	67,463.85	.17	.17
Agriculture	43,039.34	.11	.11
Public works	34,789.54	.09	.09
Total expenditures	39,747,163.75	100.00	
Deficit	885,628.96		2.28
Total revenues	38,861,534.79		100.00

It is found that customs receipts comprised 86.62 per cent of total receipts of the Haitian government. This indeed was inferior to 89.49 per cent as reported in the previous year, but was still far too large to show a satisfactory balance in the fiscal structure. Internal revenue receipts increased from 9.16 per cent in 1925-26 to 10.69 per cent in the year under review. Although this tendency was in the right direction it should be sharply accelerated. Miscellaneous receipts advanced from 1.35 per cent to 2.69 per cent of the total. While this is gratifying, there can be no expectation that this ratio will permanently continue, particularly as internal revenue receipts increase in importance.

Interest and amortization of the public debt continued to take first rank among expenditures and absorbed 25.86 per cent of expenditures from revenue and 26.45 per cent of total revenues. In the first case the percentage

was slightly lower than in the previous year, and in the latter case it was higher, because calculated on a smaller base. Substantially one-fourth of governmental income should not be regarded as an unduly large proportion to devote to the public debt, especially when it is recalled that 43.63 per cent of total payments on debt account were for amortization rather than for interest. Furthermore, service of the debt as a whole tends to absorb a smaller percentage of total receipts as income of the state expands. Also the amount paid as interest will gradually decline, thus increasing the amount devoted to reducing the principal of the debt.

There is in fact some question as to whether these payments of the public debt should be regarded as ordinary operating disbursements or shown independently. This office is of the opinion that reducing the public debt in normal times is as much an obligation of the state as is the support of education or the maintenance of peace. Therefore no attempt is made to segregate public debt repayments, but they are considered as ordinary expenditures.

Though public works continued to occupy second place among disbursements the proportion of total expenditures from revenue for such purpose declined from 22.19 per cent in 1925-26 to 18.03 per cent in 1926-27. Already the explanation has been given. It lies in the magnitude of non-revenue expenditures for public works during the year in question.

One other item accounted for more than ten per cent of total expenditures from revenue. This was for the Gendarmerie and stood at 16.34 per cent in 1926-27. As the constabulary in Haiti represents both military, naval and police power it is apparent that disbursements under this category were not excessive. In fact there are few countries which show an equally small proportion of the national income devoted to such purposes.

Other ratios of expenditure during 1926-27 which increased over the previous year were for public health, agriculture, the Departments of Public Instruction, Justice and the Interior and for vocational education.

On the whole expenditures of the Haitian government are reasonably well balanced, though those for education should gradually come to absorb a larger proportion of the total. Local government in Haiti is not highly developed. Revenues of the communes are insignificant. Therefore the central government has to provide the facilities and services which in other countries are usually furnished by the minor political divisions. Education usually ranks first among expenditures of local governments. As a consequence, the Haitian treasury should as rapidly as possible expand the amounts devoted to education and should also exert pressure upon the municipalities so that they might become more interested in supporting such local facilities as schools, municipal sanitation, potable water and parks.

Reimbursements to appropriations were originally authorized during 1925-26. Many governmental organizations render specific services to definite individuals, and appropriately collect fees for such services. As typical examples may be mentioned hospital care for persons able to pay, trans-

portation of refuse by the Public Health Service for the convenience of citizens, repair of hydraulic installations, and sale of products produced by the Agricultural Service. Legal dispositions now permit monies received by certain organizations to be considered as additions to appropriations. Therefore actual operations of those organizations governed by the principle of reimbursable credits are in some instances increased beyond those contemplated in and financed by ordinary budgetary funds. For the year 1926-27 as shown in table No. 48, reimbursements to appropriations amounted to Gdes. 1,442,443.47. This was a moderate increase over the previous year, when such reimbursements totalled Gdes. 1,208,547.91. Of the important items to show increases were hospital fees in the Public Health Service, a contribution from the Rockefeller Foundation of Gdes. 75,000 for the medical school, reimbursements in the Gendarmerie under "operation and maintenance" of Gdes. 674,066.14, contributions for streets and parks to the Public Works Service, sales of products by the central experiment station, sales by the Agricultural Service, sales of products of the reform school and of the Damier Industrial School.

To some extent reimbursements to appropriations merely consisted in transfers of funds from one department to another. For example, the Gendarmerie d'Haiti purchases certain supplies in quantity and sells these

TABLE No. 48

REIMBURSEMENTS TO APPROPRIATIONS,
FISCAL YEARS 1925-26 TO 1926-27

	1925-26	1926-27
	Gourdes	Gourdes
General Receiver	1,102.15	3,445.90
Public Health Service		
Administration	27,069.54	9,725.37
Sanitation and quarantine	135,139.06	129,861.94
Hospitals	126,590.67	146,525.91
Medical school		75,000.00
Gendarmerie		
Rations	83,452.34	49,084.84
Operation and maintenance	624,851.89	674,066.14
Prisons	583.45	129.48
Coast guard	9,093.20	28,829.35
Public Works Service		
Streets and parks	106,390.39	127,573.11
Water service	37,742.57	37,166.15
Materials and supplies		
Agricultural Service		
Administration	121.00	216.80
Central experimental farm	14,078.90	29,452.16
Breeding station	493.50	4,478.70
Sisal plantations	5,726.84	8,731.40
Rural farm schools	2,271.09	971.00
Agricultural college	13,243.67	31,114.84
Labor		
Reform school	9,299.80	68,694.60
Elie Dubois school	2,018.85	2,001.60
J. B. Damier school	9,279.00	14,365.88
Industrial school Gonaives		686.10
Industrial school Jacmel		322.20
Total	1,208,547.91	1,442,443.47

supplies as needed to other branches of the Haitian government. Therefore all reimbursements to appropriations do not represent increased operations of the government beyond those which are reflected in the tabulation of expenditures.

To summarize the record of financial administration in Haiti from the establishment of the receivership, table No. 49 presents total revenues,

TABLE No. 49

REVENUES AND EXPENDITURES AND EXCESS OF REVENUES OR EXPENDITURES
FISCAL YEARS 1916-17 TO 1926-27

Year	Revenues	Expenditures	Surplus	Deficit
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*
1916-17	18,934,684.70	15,884,177.80	3,050,506.90	
1917-18	16,048,390.75	14,614,997.45	1,433,393.30	
1918-19	29,955,933.45	15,499,480.45	14,456,453.00	
1919-20	33,997,450.79	20,646,866.25	13,350,584.54	
1920-21	19,946,095.70	32,788,455.90		12,842,360.20
1921-22	24,964,795.72	39,775,908.40		14,811,112.68
1922-23	31,950,101.24	30,560,113.15	1,389,988.09	
1923-24	32,902,321.33	34,215,493.94		1,313,174.61
1924-25	40,487,667.00	39,218,202.02	1,269,464.98	
1925-26	45,364,648.10	40,930,725.08	4,433,923.02	
1926-27	38,861,534.79	39,747,163.75		885,628.96
Total	333,413,623.57	323,881,586.19	39,384,313.83	29,852,276.45
Surplus for period			9,532,037.38	

total expenditures from revenue and the surplus or deficit from 1916-17 to and including 1926-27. Such receipts amounted to Gdes. 333,413,623.57 and disbursements therefrom reached Gdes. 323,881,586.19, leaving a cumulative surplus of Gdes. 9,532,037.38. For the last five years revenues and expenditures have been in close approximation, indicating that the financial situation is fully under control. Should the income of the government rapidly increase there are both the organization to administer larger expenditures effectively and urgent needs which require satisfaction. Yet financial arrangements are such that curtailment would be possible, though not pleasant, in case revenues should fail to continue at the levels of recent years. The treasury is fortunate to find itself in this position.

Mention may be made of the fact that actual revenue receipts of Gdes. 38,861,534.79 exceeded budget estimates by Gdes. 3,861,534.79. For many years this has been the case, as estimates of revenue are conservatively drawn, with the hope and even expectation that they will be exceeded. As short-time borrowing is not desirable in the case of Haiti, and indeed would be somewhat difficult because of technical considerations, the financial authorities consciously plan that permanent charges for running the government shall always be well within expected revenues, since it is a simple matter to appropriate such surplus as may be realized for various and urgent forms of productive improvements, while failure to reach estimates would result in real embarrassment.

One of the most useful devices in administering the finances of Haiti

is what is known within the office as the control sheet of receipts and expenditures. It is a cumulative record which is opened at the first of each fiscal year and portrays from month to month the condition of the treasury as well as the relative activity of the various spending departments of the government. The completed control sheet of 1926-27 appears in table No. 50.

Of total expenditures from revenue of Gdes. 39,747,163.75, it is seen that Gdes. 9,184,486.47 or 23.11 per cent were disbursed in the single month of October. This was due to the policy of discharging interest and amortization obligations on account of the public debt at as early a moment as possible within the fiscal year. Such a policy has resulted in pronounced economies in debt administration, due to the fact that on each bond purchased within the year prior to the time when its purchase is mandatory under the several fiscal agency agreements interest of six per cent or more is terminated. Furthermore, deposit of the entire annual requirements of interest and amortization on the first day of the fiscal year instead of by monthly installments as is permitted by the fiscal agency contracts also results in interest accruals on such deposit. This is in addition to the early termination of interest charges on the debt by means of amortization purchases in anticipation of due dates.

Other monthly expenditures during 1926-27 were fairly uniform, ranging between a minimum of Gdes. 2,377,355.72 during April and a maximum of Gdes. 3,553,346.51 in September.

Because of the large disbursements for public debt account within the first month of the fiscal year an important deficit was at once created, which was decreased during each succeeding month until a surplus of revenue receipts over expenditures from revenue appeared during April. Beginning with June the slight surplus had turned to a deficit, this deficit was almost eliminated during August, but September recorded expenditures considerably above estimates with the result that there was a deficit of Gdes. 678,058.02 in that month, and when this was added to the previous cumulative deficit, the total of excess expenditures for the fiscal year of Gdes. 885,628.96 was disclosed.

Treasury Position

Asset and liability accounts in the case of a government signify even less than those of a corporation, although the latter are misleading enough unless the basis for their construction is thoroughly understood. For several years an attempt has been made to administer Haitian finances in much the same manner as is adopted for the ordinary corporation. Indeed it is believed that those business principles which are applicable to successful corporate management when private capital is at stake are also appropriate for the protection and utilization of public funds. To be sure, there are certain exceptions to the foregoing principle. For example, certain irri-

TABLE No. 50

RECEIPTS AND EXPENDITURE, FISCAL YEAR 1926-27

Receipts

	October	November	December	January	February	March	April	May	June	July	August	Septemb.	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Customs	3.770.458 42	3.534.435 74	3.923.268 01	2.966.858 06	2.886.093 61	2.949.459 94	2 443.025 84	54.185 40	2.149.413 19	2.091.505 76	2 184 414 62	2 516.074 32	33.661.896.23
Internal revenue	619.800 07	334.831 24	992.584 21	368.626.00	239.575 40	227.247 82	348.982 37	242.178 36	288.941 23	318.798 76	233.102.09	238.620 42	4.153.287.97
Miscellaneous	51.860 80	53 441 65	153.392 35	60.001 75	02.040 85	72.427 37	80.737.24	2 246 828 72	81.406 70	171.784 45	84.318 58	120.593 75	1.040.370.59
Total revenue	4.442.119 29	3.922.708 63	4.769.244 57	3.395.505 81	3.187.709 86	3.249.135.03	2 872.745 45	400 00	2.519.761 12	2 581 088 77	2 501 855 29	2 875.288 49	38 861 534 79
Non revenue				200 00	400 00	1.488 00	200.00	2.543.392 48	700.00	1.000.00			3.988.00
Total receipts	4 442.119 29	3.922.708 63	4.769.244 57	3.395.705 81	3.188.109 86	3.250.623 03	2 873.945 45	2.543 792 48	2.520.461 12	2.582.088 77	2.501 855 29	2 875.288 49	38.865.522.79

Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Public debt :													
Financial Adviser-General Receiver	118.588 29	102.064 46	117.748.27	107.368 62	113.873 02	148.653 33	156.121 65	213.736 83	187.586 99	246.783.59	218.104 86	545.612 57	2.276.241 30
Internal Revenue Service	21.538 64	20.335 40	23.137.65	20.533.03	24 296 35	21.289 16	23.297 80	25 941 99	20 823 69	17.253 62	23.140.50	64.730 65	306.308 68
Series A Loan	5.656.918 35			639.000.00			7.986 15			187.500.00		152.883 70	6.637.370.05
Series B Loan	155.000.00	134 562 61	827.218 95	136.708.40		250.548 40			148 000 00	358.410 75	20.574 20	132.659 09	2.065.682 40
Finance	936.419 35			106.156.25			1.338 25			31.171.90		25.416 90	1.099.239 70
Fiduciary Currency	35.000 00	35.000.00	35 000 00	35.000 00	35.000 00	35.000 00	35.000 00	35.000 00	35.000 00	35.000.00	35.000.00	35.000 00	420.000.00
International Institutions		2.340 75	13.444 50	5.856 35	1.365 00	2.077 55	7.65*		45 65	3.386 20			57.629 15
P C S Railroad subvention													
Wharf Company subvention ...	46.706 21*		384 49	452 48	1.049 51	521 28						111.762 30	67.463 85
Total Public Debt	6.870.758 32	294.303 22	1.030.934 16	1.053.115 13	174.583 88	458.987 72	223.716 20	274.724 49	391 410 68	781.506 36	296.819 56	1.058.055 41	12.931.935 13
Gendarmerie	529.357 73	533.266 89	504 602 06	524 495 11	570.795 43	499.802 61	551.982 05	612 142 17	576.322 01	509.792 98	551.663 26	525.774 23	6.406.006.55
Foreign Relations	52.256 60	48.575 76	41.121 29	43.708 85	44.433 09	49.508 62	43.434 29	24.961 41	45.613 68	45.900 32	45.126 36	45.153 65	555.175 63
Finance	118.056.36	56 859 36	69.701 92	62.957 87	67 386 82	61.967 75	74.010 18	60 115 43	58 561 98	67.022 04	67.847.95	63.094 07	827.576 63
Commerce	24.521.11	18.713 33	18.339 52	20.024 57	20.031 03	20.545 04	19.210 45	21.727 18	19.015 55	30.738 64	19.271.34	22.324 70	255.063.06
Interior	93.802 42	104.871 93	91.060 53	97.809 56	92.427 08	93.495 97	91.523 80	92.491 47	94.887 40	129.310 94	151.918 72	93.407 23	1.230.080.99
Public Health Service	393.204 08	248.015 04	243.675 66	296.127 64	283 743 79	248.558 63	265.790 33	228.488 26	253.925 13	268.364 35	320.294 07	304 105 78	3 444.301.76
Public Works	3.065.20	2.538 00	2.785 00	2.677 15	3.961 52	2.759 85	2.945 75	2.678 10	2.750 05	2.891.57	2.615 00	4.113 15	34.789 54
Public Works Service	561.164 02	676.859 98	719.356 07	583.558 00	623.000 39	603.028 08	585.209 84	530.169 09	582.074 98	578.857 22	532.018 92	590.611 88	7.166.796 42
Justice	116.443 72	111.685 06	113.692 72	115.699 23	115.169 47	114.681 34	114.813 97	112.942 43	113.741 84	113.604 55	112.373 02	114.504 63	1.369.351.38
Agriculture	3.854 14	3.205 00	3.730 00	3.527 08	3.335 40	3.902 23	3.333 20	3.598 74	4.057 74	3.348 75	3.400 55	3.840 50	43.039 32
Agricultural Service	193 836.04	191.403 76	272.339 55	124.958 69	189.101 61	161.591 02	166.481 18	214 813 98	208.044 02	195.690.75	167.860 47	364.160 51	2.452.380 58
Labor	21.489 06	04 676 78	59.788 41	40.738 71	40.200 71	46 861 49	36.162 75	37.148 56	44.392 25	61.398 92	37.362 45	64.800 50	557.200 68
Public Instruction	164.620 89	161.781 20	161.371 02	164.161 60	168.359 90	160.845 51	170.005 27	167.011 43	165.276 08	170.130.53	166.906 31	166.330 25	1.996.720 01
Religion	34.246 38	29.470.16	33.907 43	35.782 53	31.716 78	31.734 51	28 707 46	30.157 76	30.959 13	31.888 99	28.287 06	36.586 13	387.764.26
Total Revenue Payments	9.184.486 47	2.546.244 13	3.372.405.34	3.169.526 64	2.435 205 60	2.570.220 37	2 177.355 72	2 443.192 61	2.590.736 54	2.992.402 86	2.502.971.06	3.553.346 81	39 747 163 75
Awards of the Claims Commission	2.095 00			420.00	4 065.25							535 00	8.015 25
National Railroad Construction													
Miscellaneous	94.994 91	133.676 48	221.364 00	332.959 66	519.693 93	406.029 98	403.833 08	344 852 24	397.262 13	395.394 77	357.117 19	282.223.71	3.889.422.08
Total payments	9.282.476 38	2.679.920 61	3.593.769 34	3.502.906 30	2.958 964 68	2.985.250 35	2.581 188 80	2.788 044 85	2.987 998 67	3 388 867 63	2 860 088 25	3.836.105 22	43 644 601 08
Pension deductions	14 055 88	9.988 44	9.625 10	8.387 10	9.695 75	6.500 57	9.980 72	8 453 34	5.711 45	6.582.07	5.480.05	5.404.59	103.264 06
Net payments	9.268 420 50	2.669.932 17	3.584.144 24	3.494.519 20	2.949.268 93	2.978.749 78	2.571.219 08	2 779 591 51	2.982 287 22	3.381.285 56	2 854 008 20	3.830.610 63	43.541 337 02
Revenue receipts	4.442 119 29	3.922.708 63	4.769.244 57	3.395.505 81	3.187 709 86	3.249 135 03	2.872.745 45	2.543 392 48	2 519 761 12	2.582.088 77	2.501.855 29	2 875.288 49	38.861 534 79
Expenditures from revenue	9.184.486 47	2.546.244 13	3.372.405 34	3.169.526 64	2.435.205 60	2.570 220 37	2.377.355 72	2.443.192 61	2.590.736 54	2.992 472 86	2.502.971.06	3.553.346 81	39.747 163 75
Difference	4.742.307 18**	+ 1.376 464 50	+ 1.396.839 23	+ 225.979 17	+ 752.504 26	+ 669.914 66	+ 495 389 73	+ 100 199 90	— 70.975 42**	— 410 404 09**	— 1.115 77**	— 6.808 05**	— 885.628 96**
Cumulative revenue	4.442.119 29	8 364.827 92	13.134 072 49	16.529.578 30	9 911 388 16	12 966 423 19	24.839 168 64	28 382 561 12	30.902.322 24	33 484.391 01	35.986 246 30	38 861.534 79	38 861.534 79
Cumulative payments from revenue	9 184.486 47	11 730.730 60	15.103.135 94	18.272.662 58	20 707 868 18	23 278.088 45	25.655 444 17	28.100 636 78	30 691 373 32	33 990 846 18	36.193.817 24	39 747 163 75	39 747 163 75
Difference	4 742.367 18**	3 365 902 68**	1 969 063 45**	1 743 084 28**	902 479 92*	120 661 26**	+ 1 183 724 47	+ 2 281 924 34	+ 2 211 048 92	206 455 17**	— 207 570 94**	— 885 628 96**	— 885.628 96**

*Credit
**Deficit

gation projects of great public utility are either too expensive or too slow in returning a profit to attract private capital. The same is true of such matters as reforestation and the construction of canals and harbor works. For all of these purposes government funds are legitimately expendable though such expenditures would be unattractive from the point of view of private finance.

In the balance sheet as presented in table No. 51 only cash assets appear. The state is owner of much valuable property, such as land, buildings and equipment, and no systematic attempt has as yet been made to compute the value of these assets. They are, of course, of far greater total than strictly treasury assets.

TABLE No. 51

ASSETS AND LIABILITIES

ASSETS	September 30, 1924	September 30, 1925	September 30, 1926	September 30, 1927
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*
Deposits in Banque Nationale de la République d'Haiti :				
To credit of Haitian government in New York funds	9,313,741.70	9,573,492.30	.....	.....
To credit of General Receiver in New York funds	14,133,080.84	15,164,625.90	23,060,264.75	20,247,087.10
To credit of General Receiver in Haiti	4,930,926.91	3,170,778.93	4,867,166.97	3,164,566.17
Cash in hands of disbursing officers	86,936.08	118,103.62	300,079.91	158,568.36
Fiduciary currency	.....	1,584,690.50	2,012,677.50	2,432,677.50
Advances by the government—reimbursable	.....	.....	67,746.81	140,500.00
Total	28,464,685.53	29,611,691.25	30,307,935.94	26,143,399.13
LIABILITIES				
Interest — internal consolidated debt	200,788.25	442.55	.....	.....
Awards of Claims Commission, debt retirement, public works	9,313,741.70	9,573,492.30	3,267,693.50	.....
Extraordinary credits	1,750,476.84	4,015,791.61	2,795,828.57	746,342.92
Liquidation accounts	1,602,905.48	1,412,749.17	1,449,806.59	1,362,625.48
Non revenue credits	7,254,771.15	4,506,031.30	6,927,054.25	6,292,363.24
Cash bonds deposited	.....	60,164.10	61,964.10	64,664.10
General Receiver's five per cent fund for customs service	415,498.73	363,462.14	693,778.52	142,338.19
General Receiver's fifteen per cent fund for internal revenue service	34,843.28	298,155.99	368,266.33	321,589.74
General Receiver's checks outstanding	893,125.80	1,438,868.20	1,003,674.60	1,952,968.13
Claim unadjusted	.....	.....	.....	206,400.00
Fiduciary currency reserve — reimbursable	.....	1,584,690.50	2,012,677.50	2,432,677.50
Advances by the government—reimbursable	.....	.....	67,746.81	140,500.00
Net balance (Cash working balance)	6,998,534.30	6,367,843.39	11,659,445.17	12,480,929.83
Total	28,464,685.53	29,611,691.25	30,307,935.94	26,143,399.13

Combined cash assets as of September 30, 1927, were Gdes. 26,143,399.13. This was a decline of Gdes. 4,164,536.81 from September 30, 1926. Most of the decline occurred in connection with funds in New York, and was due to the fact that during the year considerable portions of the balance of the Series A loan, which had been carried in New York, were expended for public works. Deposits in Haiti also declined from Gdes. 4,867,166.97 to Gdes. 3,164,566.17. This was explained by the effort to render productive as large as possible a proportion of treasury assets. The Banque Nationale de la République d'Haïti pays no interest on deposits of the Haitian government in Haiti. Therefore it is desirable to maintain minimum working balances in Haiti and to deposit the balance abroad.

Even those sums indicated as deposits in Haiti were to a considerable extent composed of securities rather than cash. This was also true for deposits in New York funds. As none of the securities of the Haitian state are at present substantially above parity, it follows that six per cent or more is earned on all sums placed in such bonds.

Funds in the hands of disbursing officers fluctuate widely from month to month, and the total is of no particular significance, provided it is maintained within reasonable bounds.

Haiti formerly issued a considerable quantity of fiduciary currency without creating a proper reserve for its redemption. For several years a reserve has been in course of accumulation, and in recent years the annual amounts so put aside have been Gdes. 420,000. The asset shown for fiduciary currency increased by the foregoing amount during 1926-27. It is entirely proper to show the fiduciary currency fund as an asset, since the currency is the property of the state, and is legal tender. Gradual diminution by loss and wear and tear can confidently be predicted, and ultimately the fiduciary currency reserve will become unobligated cash.

Finally there appears an item of Gdes. 140,500 entitled "Advanced by the government-reimbursable." As stated elsewhere, the state is attempting to induce the minor political divisions to take a more active interest in local affairs. One form such interest may take is the provision of improvements of local usefulness. However, most of the municipalities of Haiti are not possessed of substantial financial resources, and their credit is also negligible. Therefore the state has adopted the policy of using its own credit for assisting municipalities in acquiring productive improvements. Advances are made from the treasury to a municipality in an amount sufficient to cover all or part of the cost of an approved project. Interest and repayment are regulated by contract between the state and the municipality concerned. In this manner it should be possible to encourage minor political subdivisions to proceed with local enterprises, while at the same time reckless borrowing for useless purposes can be avoided. In all probability advances by the public treasury to municipalities will substantially increase from year to year, since the policy is at present in its initial stages.

Every effort is made to construct the balance sheet of the treasury on a conservative basis. If an asset is of doubtful value it is eliminated. On the other hand, all possible obligations are carried into liability accounts. Therefore it is believed that the condition of the Haitian treasury is even more favorable than appears from the data in table. No. 51.

Reserves for potential expenditures are the outstanding features of the liability account. Thus the entire amount of extraordinary credits is at once set up in reserves, although portions of the appropriations may permanently remain unutilized and although in many instances expenditures from such appropriations extend beyond the limits of a given fiscal year.

Extraordinary credits on September 30, 1927, were Gdes. 746,342.92, a sharp reduction from Gdes. 2,795,828.57 at the close of the previous year. Liquidation accounts in the two years were quite similar, but reserves for non-revenue credits declined from Gdes. 6,927,054.25 to Gdes. 6,292,363.24.

Because of extensive developments for improvements to the customs plant, the General Receiver's five per cent fund fell from Gdes. 693,778.52 to Gdes. 142,338.19. There was also a slight decline of the General Receiver's fifteen per cent fund for operating the Internal Revenue Service.

Like funds in the hands of disbursing officers, the total of outstanding checks of the General Receiver is a widely fluctuating figure, largely depending on whether checks for salaries, rentals, and other fixed charges of the government are promptly presented to the bank for payment. This is sometimes not possible when the end of a month falls close to a Saturday or Sunday. At such time outstanding checks on the final day of the month are largely increased.

For the first time an item denoted "claim unadjusted" occurs in the liability account. It is Gdes. 206,400.00, and represents the amount which may eventually be paid as subvention to the Compagnie des Chemins de Fer de la Plaine du Cul-de-Sac. As explained elsewhere, the item is at present in controversy.

The liability item for the fiduciary currency reserve and that for advances by the government are obviously equivalent to similar items in the asset account.

This office has particularly concerned itself with strengthening the cash position of the treasury. In earlier years little or no reserve was carried against such contingencies as disappointing revenues or unforeseen expenditures. For several years, however, systematic attention has been devoted to enlarging the unobligated cash carried in the treasury, with the result that on September 30, 1927, such balance was Gdes. 12,480,929.83, a figure hitherto unapproached at the close of a fiscal year. It compared with Gdes. 11,659,445.17 at the end of the previous year, and represented an increase of Gdes. 821,484.66 or 7.05 per cent.

Unobligated cash represented 31.40 per cent of total expenses from revenue of the Haitian government during 1926-27. Few treasuries could present a cash position which would be relatively as strong as that of Haiti. In fact in most instances it would not be necessary, but for Haiti large cash reserves are appropriate because of the undesirability and difficulty of short-term borrowing. Under present conditions, however, there is no reason further to strengthen unobligated cash reserves, and the government may properly spend in productive purposes such revenue as may be received.

Public Debt

By far the best feature in the financial year under discussion was pronounced reduction in the gross and net public debt as shown in table No. 52. In no previous year has Haiti liquidated such a large proportion of its outstanding debt, yet this was accomplished in a year when revenues were not as large as in the two immediately preceding fiscal periods.

Gross debt on September 30, 1927, stood at Gdes. 99,706,855.09. When compared with Gdes. 108,307,079.30 on September 30, 1926, there was a reduction of Gdes. 8,600,224.21 or 7.94 per cent. Both in actual reduction and the proportion of total debt which was eliminated, the year in question considerably exceeded any previous accomplishment. This statement of fact requires some explanation. Prior to the flotation of the Series A loan in 1922, most of the public debt of Haiti was represented by securities payable in francs. Both during the war and particularly between 1918 and 1922 when the franc loans were converted into dollar obligations the extensive fluctuation of the gold value of the franc correspondingly affected the amount of Haiti's debt, as expressed in gold. For example, the apparent reduction of the debt from Gdes. 146,575,707.85 as of September 30, 1919, to Gdes. 91,811,051.65 at the close of the subsequent year involved virtually no repayment of the principal by the Haytian treasury but merely a sharp recession in the gold value of the franc.

TABLE No. 52

PUBLIC DEBT.

	Series A	Series B	Series C	Fiduciary Currency	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
September 30, 1915	107,821,656.45	37,185,657.60	.....	8,853,754.80	153,861,068.85
September 30, 1916	113,455,856.35	38,974,237.85	.....	8,352,663.15	160,782,757.35
September 30, 1917	119,089,179.15	42,093,154.00	.....	7,786,974.80	168,969,307.95
September 30, 1918	124,722,501.95	45,014,560.65	.....	7,510,837.75	177,247,900.35
September 30, 1919	90,556,562.00	48,774,145.85	.....	7,245,000.00	146,575,707.85
September 30, 1920	33,487,414.30	51,078,637.35	.....	7,245,000.00	91,811,051.65
September 30, 1921	32,225,464.30	53,090,682.40	.....	6,080,362.50	91,396,509.20
September 30, 1922	33,505,429.95	52,945,770.25	.....	6,080,362.50	92,531,562.70
September 30, 1923	79,235,000.00	25,000,000.00	.....	6,080,362.50	110,315,362.50
September 30, 1924	78,242,500.00	23,566,980.60	13,158,711.10	6,080,309.50	121,048,501.20
September 30, 1925	75,183,419.30	21,747,462.30	12,640,072.70	5,660,309.50	115,231,263.80
September 30, 1926	71,474,157.35	19,775,074.65	11,825,524.80	5,232,322.50	108,307,079.30
September 30, 1927	68,939,916.15	14,552,976.44	11,401,640.00	4,812,322.50	99,706,855.09

Beginning with 1923 all reductions in the nominal amount of Haiti's public debt represent actual disbursements from the treasury or else the cancellation of contingent obligations of the state which failed to be validated.

Few countries present so simple a debt structure as Haiti. Total funded debt is represented by three issues of securities, identical in coupon rate, period of maturity, security and administration. Two of the issues, Series A and Series C, are payable in dollars in New York, whereas Series B is payable in dollars in Haiti. Only one substantial difference exists be-

tween the three issues. Nominal interest of six per cent on the Series B bonds is subject to the Haitian income tax of ten per cent payable at source.

Originally the Series A loan was issued in the amount of Gdes. 80,000,000.00. A novel method for its floatation was adopted. Sealed bids were solicited, and these were opened by representatives of the Haitian government under the auspices of the Departement of State in Washington. The National City Company of New York deposited the most favorable bid, which was 92.137. This loan was later sold to the public at 96.50. In view of Haiti's financial history this price can only be regarded as surprisingly favorable, especially when it is recalled that the loan was floated in 1922 at a time when interest rates were particularly high.

Stipulations of the loan contract provide that equal monthly payments shall be made to the fiscal agent, such payments to be adequate to meet interest requirements and to create a sinking fund sufficient to repay the loan by maturity. Since annual payments by the Haitian government for debt service are substantially similar, though at a very gradually ascending scale, it follows that the amounts available for amortization increase during each successive year as interest requirements are diminished by purchase of bonds for retirement.

An interesting feature of the loan contract for Series A, which in this respect is identical with the Series B and C contracts, is to the effect that when the revenues of Haiti exceed Gdes. 35,000,000 specific percentages of the excess up to Gdes. 40,000,000 must be devoted to the establishment of a market fund for additional amortization of the loans, provided bonds may be purchased at not to exceed par and accrued interest. For the last three fiscal years operations under the market fund provisions have largely contributed toward the rapid extinguishment of the public debt, and have resulted in debt retirement far beyond the proportional amount which would be sufficient to repay each of the loans at the termination of thirty years. In fact at the present rate of reduction Haiti will have no public debt within twenty years.

It has been stated that market fund purchases are authorized only if bonds can be purchased at not to exceed par and accrued interest. Haiti's credit has improved so rapidly that Series A bonds have already sold above par and are currently quoted at approximately par. The price of Series C bonds is only one or two points lower. Therefore the possibility exists that further increase in market appraisal for these securities will prevent the utilization of funds which should be available under the fiscal agency contracts, as revenues of the Haitian state are believed to be permanently in excess of Gdes. 35,000.000.

From an original total of Gdes. 80,000,000.00 the Series A loan has been reduced to Gdes. 68,939,916.15, and the reduction during 1926-27 was Gdes. 2,534,241.20 or 3.55 per cent from Gdes. 71,474,157.35.

Series B requires more explanation. There was an original authorization of Gdes. 25,000,000, and this amount was supposed to cover the refunding of the previous internal debt of Haiti and also to provide for the awards in bonds of the International Claims Commission. Until all of the internal debt had been converted and the awards of the Claims Commission rendered and satisfied it was impossible to determine the actual obligations of the Haitian state under the Series B loan. Therefore the entire authorization was set up, and prior to 1926-27 such authorization was merely reduced by actual bond purchases. In the year under review, however, it was possible to ascertain the exact liability of the treasury for the issuance of Series B bonds, with the result that bonds in the amount of Gdes. 3,829,790.30 remained unissued and were accordingly deducted from the nominal indebtedness under the Series B loan. Largely for this reason the Series B loan stood at Gdes. 14,552,976.44 on September 30,1927, which was a reduction of Gdes. 5,222, 098.21 from Gdes. 19,775,074.65 as of the last day of the previous year.

In consequence of this situation amortization purchases under the Series B loan have been unusually active with an attendant stimulating effect on prices. It has become continually more difficult to satisfy the requirements of the treasury for Series B purchases. In approximately three years the price of Series B bonds advanced from 55 to 88. At the latter figure such bonds are in line with the market's evaluation of the Series A and C loans. adjustment being made for the tax of ten per cent on interest of the Series B bonds.

Series C bonds were authorized in an amount of Gdes. 13,300,000 and resulted from an agreement between the Haitian state and the National Railroad of Haiti for the exchange of bonds of the company for securities of the state, since the former bore the guarantee of the state both on interest and principal. Most of the holders of the railroad bonds agreed to a reduction of twenty-five per cent in principal in order to obtain direct obligations of the Haitian state. A few holders of the railroad bonds failed to present their securities within the specified time limit, and the value of such holdings has been eliminated from the amount of Series C bonds outstanding. During 1926-27 the Series C loan was reduced from Gdes. 11,825, 524.80 to Gdes. 11,401,640.00 or by Gdes. 423,884.80.

A final item in the public debt statement is fiduciary currency. This is not properly a part of the public debt but in the interests of strict conservatism this office has for some years so presented it. Though the fiduciary currency of Haiti is unlimited legal tender it is thought proper to indicate as a debt of the state all amounts of fiduciary currency which are not supported by one hundred per cent of gold reserve. Furthermore, the policy of enlarging the reserve at the rate of Gdes. 420,000 per annum has been adopted, and within a short time the reserve against the fiduciary currency will be equal to the excess of such currency beyond commercial needs.

Heavy interest payments for public debt account are a distinct fiscal

burden, but repayments of principal must be evaluated by different standards. For this reason total disbursements on public debt account are summarized in table No. 53, and they are also segregated as among expenses for transfer of funds to the fiscal agents, interest on the several loans and amortization of the principal of the debt.

Because of smaller revenues in 1926-27 total expenditures for debt account increased from 23.41 per cent of revenue receipts to 26.30 per cent of such receipts, or an increase of 2.89 per cent. This increase in percentage occurred in spite of the fact that total disbursements actually fell from Gdes. 10,618,094.20 in 1925-26 to Gdes. 10,222,392.15 in 1926-27. Because of rapid reduction in outstanding debt interest charges declined as between the two years from Gdes. 5,949,748.71 to Gdes. 5,736,948.48, or by 3.58 per cent.

During 1925-26, 36.96875 per cent of revenues between Gdes. 35,000,000.00 and Gdes. 40,000,000.00 or Gdes. 1,848,437.50 were expended in supplementary amortization. In 1926-27 there was available for the market fund only 36.96875 per cent of Gdes.3,861,534.79 or Gdes. 1,427,561.14. For this reason revenue receipts devoted to amortization fell from Gdes. 4,632,688.99 to Gdes. 4,459,769.27, in spite of the fact that interest charges were considerably smaller during the year 1926-27 and although the fiscal agency contracts require that, from the substantially equal sums payable by the treasury on debt account from year to year, amortization is to absorb all amounts not required in interest charges. Both because of this arrangement and because of smaller revenues in 1926-27, expenditures for amortization absorbed 11.48 per cent of such revenues in 1926-27, as compared with 10.21 per cent in the previous year. Within a short time interest charges on the public debt of Haiti will be less than amortization payments out of revenue.

No serious claim can be put forward that Haiti is overburdened with debt. Interest charges of only 14.76 per cent of revenue receipts is sufficient evidence of the moderation with which public borrowing has been undertaken. In spite of this favorable situation, it is the conviction of this office that no alteration of the policy of rapid debt reduction should be permitted, so that interest charges will require a continually declining proportion of governmental revenues.

Certain countries make no effort to decrease their public debts, others merely meet amortization requirements, as specified in their various loan contracts, but Haiti for several years has repaid its debt at a considerably more rapid rate than contemplated in its loan engagements. This fact is strikingly brought out in table No. 54. For example, required debt reduction in 1926-27 amounted to Gdes.3,592,181.75, whereas actual debt reduction rose to Gdes. 8,600,224.21, or an amount Gdes. 5,008,042.46 in excess of requirements. In other words obligations under the fiscal agency agreements, deduction being made of market fund requirements, were exceeded by 139.42 per cent.

TABLE No.53

EXPENDITURES FROM REVENUE FOR THE PUBLIC DEBT AND RELATION OF SUCH EXPENDITURES TO REVENUE RECEIPTS
FISCAL YEARS 1925-26 AND 1926-27

	FISCAL YEAR 1925-26				FISCAL YEAR 1926-27.			
	Expenses	Interest	Amortization	Total	Expenses	Interest	Amortization	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Series A	33,047.60	4,321,200.00	2,553,800.00	6,908,047.60	21,986.15	4,151,475.00	2,463,908.90	6,637,370.05
Series B	.....	911,742.21	1,236,882.79	2,148,625.00	.....	898,406.33	1,167,276.07	2,065,682.40
Series C	2,608.90	716,806.50	422,006.20	1,141,421.60	3,588.25	687,067.15	408,584.30	1,099,239.70
Fiduciary Currency Reserve	.....	.....	420,000.00	420,000.00	.....	.....	420,000.00	420,000.00
Total expenditures	35,656.50	5,949,748.71	4,632,688.99	10,618,094.20	25,574.40	5,736,948.48	4,459,769.27	10,222,292.15
Revenue receipts	.....	.....	.....	45,364,648.10	.....	.....	.....	38,861,534.79
Ratio of expenditures from revenue to revenue receipts	.08	13.12	10.21	23.41	.06	14.76	11.48	26.30

Undoubtedly greater progress in debt reduction was made in 1926-27 than will occur in several subsequent years, though rapid retirement of the principal of the public debt may be expected to continue. Much of the excess reduction in 1926-27 was due to cancellation of unissued Series B bonds, and obviously this operation is non-recurrent.

TABLE No. 54

REQUIRED AND ACTUAL DEBT REDUCTION, FISCAL YEARS 1925-26 AND 1926-27

	FISCAL YEAR 1925-26			FISCAL YEAR 1926-27		
	Required debt reduction	Actual debt reduction	Debt reduction in excess of requirements	Required debt reduction	Actual debt reduction	Debt reduction in excess of requirements
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*
Series A Loan	2,363,900.00	3,709,261.95	1,345,361.95	2,326,883.90	2,534,241.20	207,357.30
Series B Loan	842,529.12	1,972,387.65	1,129,858.53	879,177.91	5,222,098.21	4,342,920.30
Series C Loan	379,662.70	814,547.90	434,885.20	386,119.94	423,884.80	37,764.86
Nickel Currency reserve	.....	427,987.00	427,987.00	....	420,000.00	420,000.00
Total	3,586,091.82	6,924,184.50	3,338,092.68	3,592,181.75	8,600,224.21	5,008,042.46

From all points of view the public debt of Haiti is in eminently satisfactory condition. The debt itself is not unduly large, rapid steps in extinguishment are being made, and Haitian credit has been enhanced until it compares very favorably with that of the most responsible countries.

Accounting

Continued experience with the accounting system which was installed in 1923-24 has confirmed its appropriateness for Haitian conditions. As a matter of fact, very few governments have as prompt or as detailed knowledge of financial operations as does the Haitian treasury. All receipts and expenditures of a given month are tabulated by the middle of the succeeding month, and sometimes several days in advance of such date.

Expenditures in Haiti are divided into "twelfths." That is, at the beginning of each month one-twelfth of the annual appropriation under each budgetary article automatically becomes available for expenditure, and expenditures cannot exceed that twelfth, plus accumulated unexpended balances, if any, of previous months of the same fiscal year. In some respects this arrangement entails hardship, as instances occur when materials need to be purchased for utilization over a considerable period of time. For such items as salaries the system is admirable. For materials and supplies, moreover, the law permits deviation from the general practice by means of an authorization from the President and Cabinet permitting in a given month greater expenditures than one-twelfth of the annual credit. Such authorization must, however, be obtained before the beginning of the month in which

the excess expenditure is to be effected, and if the expenditure is of an unforeseen and urgent nature there is at times some embarrassment to smooth administration. On the whole, however, the policy of "twelfths" may be regarded as beneficial.

Only one innovation of importance was introduced into accounting methods during 1926-27. This was the substitution of a card system for carrying the several budgetary accounts of the government, in place of the ledgers which had previously been utilized. In convenience and accuracy the new method is a distinct improvement.

So far as can now be foreseen no further alterations of importance need to be anticipated in accounting methods. Promptness, accuracy and clarity have all been attained. There are also numerous safeguards in the handling of government funds, with the result that losses have been negligible, exception being made of certain defaulting internal revenue agents. Unfortunately, it has been impossible to obtain punishment for these offenders from the Haitian courts.

Disbursing Office

Prompt payment of all governmental operations is a matter of pride with this organization. Not only are employees of the state regularly and expeditiously paid, as and when their salaries become due, but purchase of supplies is also effected in such manner that all possible cash discounts are obtained.

As in previous years, the Gendarmerie d'Haiti has assisted this office in effecting government payments in the various districts of the republic. It is the custom for the designated officer of the Gendarmerie to visit the several points of his district at the beginning of each month and to distribute checks for salaries, rentals and pensions. As banking facilities do not exist in the rural districts of Haiti, the officer of the Gendarmerie obtains from the nearest bank the equivalent in cash of the checks to be distributed. Thereupon, the creditors of the government are able to obtain payment in cash against endorsement of their checks, which are then returned to the Gendarmerie officer and finally deposited with the bank as an offset to the cash which had been previously obtained as an advance against the checks.

Supply Bureau

Miscellaneous office supplies for the various departments of the Haitian government continued to be furnished by the "Bureau de Fournitures," an adjunct of the General Receiver's office. Direct purchases of materials and supplies in important quantities were also effected by various organizations, principally through the intermediary of Mr. H. L. Hershey, Purchasing Agent at New York. Important economies occurred for the government

both through the operation of the supply bureau and the activities of the purchasing agent.

Requisitions for current supplies are forwarded to the Bureau de Fournitures, which fills the orders and bills the interested department at the close of each month, the prices being cost plus a profit sufficient to cover operating expenses and gradually to repay the capital sums which were advanced by the state and by the General Receiver for the establishment of the supply bureau.

Operating activities of the Bureau de Fournitures for 1926-27 are shown in table No. 55. Gross profit amounted to Gdes. 39,175.08, and operating expenses reduced this to net profit of Gdes. 33,278.42, comparing favorably with net profit of Gdes. 18,516.13 in 1925-26. From the profit balance, Gdes. 26,900.00 were utilized to reduce capital advances by the Haitian government.

TABLE No. 55

INCOME ACCOUNT OF BUREAU DE FOURNITURES, FISCAL YEAR 1926-27

	Gourdes
Inventory September 30, 1926	127,010.62
Cost of merchandise received	291,376.03
Total inventory value	418,386.65
Inventory September 30, 1927	151,284.15
Cost of merchandise sold	267,102.50
Total sales	306,277.58
Cost of merchandise sold	267,102.50
Gross profit	39,175.08
Salaries	5,896.66
Net profit	33,278.42
Reimbursement to Haitian Government	26,900.00

As of September 30, 1927, the asset and liability accounts of the Bureau de Fournitures were as shown in table 56. Book surplus, which is also believed to be real, was Gdes. 134,956.73.

Budget and Finance Law

Another successful year in routine financial administration can be recorded. Experience in 1926-27 only suggested minor changes in preparing the general law of finance for 1927-28.

Undoubtedly the most important innovation was an authorization permitting the Minister of Finance and the Financial Adviser to invest unobligated treasury balances in securities of the Haitian state. Immediate utilization was made of this authorization, and its favorable effect in augmenting miscellaneous receipts has already been described.

TABLE No. 56

ASSETS AND LIABILITIES OF BUREAU DE FOURNITURES, SEPTEMBER 30, 1927

	Gourdes
Inventory	151,284.15
Equipment	13,285.50
Bills receivable	27,603.19
Cash	3,469.99
Total	195,642.83
Due Haitian Government	32,500.00
Due General Receiver	14,030.00
Bills payable	14,156.10
Surplus	134,956.73
Total	195,642.83

Educational policy and organization in Haiti require thorough-going revision. Instead of specifying the exact sums which are to be expended in each school of the republic and rigidly fixing the number of teachers who are to offer instruction in each school, it is considered desirable to permit reasonable flexibility, though at the same time maintaining adequate financial control. Appropriate language in the law of finance provides that the number and location of schools and school teachers can be altered from time to time, in accordance with educational requirements, when such changes are proposed by the Minister of Public Instruction and approved by the Minister of Finance and the Financial Adviser. In preparing the finance law for 1927-28 the application of the foregoing principle was extended so as to include all classes of public instruction and also justices of the peace and the courts over which they preside.

Another section of the finance law was revised so as to facilitate payments by the state to persons unable to read or write.

For some time this office has been working to improve what is known as the "period of liquidation" at the close of each fiscal year. Any period of liquidation is an anomaly. Two sets of accounts are required, and there is difficulty and confusion. However, the accounting device called "period of liquidation" has a venerable history in Latin countries, and it has been with difficulty that its progressive elimination has proceeded. For 1927-28 the law of finance provides that the period will be reduced from three months to one month following the close of the fiscal year. It is the intention of this office to eliminate the period of liquidation completely during 1928-29 if proper plans can be perfected.

Finally, there was formerly discrepancy between the accounts of the Ministry of Finance and the office of the General Receiver, due to the fact that the former carried its books on a slightly different time basis than the latter. This discrepancy has been remedied in the finance law for 1927-28.

Currency

Currency stability has continued in Haiti for several years. This has been of the greatest benefit to business, and Haiti has been spared those complicated commercial and financial problems which have so unsettled the conduct of affairs in many countries of the world. To be sure, currency stability is not synonymous with price stability, and the war and post-war periods have seen many variations in the level of commodity prices. Adequate safeguards against this evil, however, have not as yet been devised in the more important commercial countries, and Haiti is not in position to take the lead in an attempt to stabilize prices, even if a practicable program were available. All that can be done is scrupulously to maintain the gold standard until more acceptable methods of regulating currency and prices have been successfully demonstrated in other countries.

Neither the gold standard nor the gold exchange standard is, technically speaking, in effect in Haiti. Gold reserves in the country itself are the distinguishing feature of the gold standard. Deposits of gold in one country against outstanding paper currency in another are the principal characteristic of the gold exchange standard. In the case of Haiti the national currency is secured by a reserve of United States currency, amounting to at least one-third of the value of national currency in circulation. As United States currency is composed of several elements, Haiti cannot be considered as specifically on the gold standard, although such is the case so long as the United States maintains the integrity of its monetary media. Aside from the reserve of United States currency, approved commercial paper, bearing two valid signatures, with maturities not exceeding ninety days must be carried in an amount, when aggregated with the reserve of United States currency, sufficient to equal one hundred per cent of national currency in circulation.

National currency, in various convenient denominations, is issued by the Banque Nationale de la République d'Haïti, a subsidiary of the National City Bank of New York. Note issue is a monopoly in the hands of this institution, and the law provides that the bank is responsible for maintaining parity between Haitian and American currency, at the rate of five gourdes for one dollar. As a result of this arrangement both Haitian and American currencies are utilized indiscriminately, and the estimate of the total circulating media on September 30, 1927, was as follows:

	Gourdes
Notes of the Bank Nationale de la Republique d'Haiti	8,750,000
United States currency — $ 1,500,000	7,500,000
Subsidiary currency	4,000,000
Total	20,250,000

For September 30, 1926, the corresponding estimate was Gdes. 24,000,000, thus indicating considerable currency contraction. Even at the levels of

the previous year the per capita circulation in Haiti was modest indeed. Considering the population at somewhat over 2,000,000, the per capita circulation works out as only Gdes. 10. No better evidence is required of the primitive economic and social conditions which are encountered in Haiti.

Statistical evidence is unavailable, but there are reasons to believe that the amounts of United States currency and of subsidiary currency which circulate in Haiti remain fairly constant. Therefore such fluctuations as occur are principally reflected in outstanding notes of the Banque Nationale. Table No. 57 shows the circulation of national currency by months from 1919-20 to 1926-27, inclusive. Not only was the average for the last year of this period lower than that of the two previous years, but there was a generally declining tendency as the fiscal period proceeded. On September 30, 1927, gourde notes of Gdes. 8,726,470 were Gdes 3,550,688 or 28.92 per cent below the level of Gdes. 12,277,158 which were reported on the same date of 1926. This decline corresponded closely, however, with the recession in imports, exports and governmental revenues.

TABLE No. 57

NOTES OF THE BANQUE NATIONALE IN CIRCULATION, BY MONTHS. FISCAL YEARS 1919-20 TO 1926-27

Month	Average 1919-20 to 1923-24	1924-25	1925-26	1926-27	Avereage 1919-20 to 1926-27
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
October	7,354,722	9,727,340	14,109,319	12,494,725	9,138,124
November	8,376,422	11,886,595	15,911,313	13,114,570	10,349,323
December	8,704,505	14,318,199	16,785,970	13,772,570	11,049,908
January	8,507,389	15,451,197	16,886,779	12,270,470	10,893,174
February	9,007,117	16,783,913	19,820,089	13,404,470	11,880,507
March	9,279,482	16,419,219	18,811,338	13,392,470	11,877,555
April	8,855,531	15,076,717	16,966,038	12,320,470	11,080,110
May	8,377,982	14,129,579	15,418,497	11,270,470	10,338,557
June	8,018,960	12,475,106	13,916,500	10,074,470	9,570,110
July	7,776,896	11,488,606	12,556,323	9,127,470	9,007,110
August	7,413,496	10,624,353	11,553,078	8,561,470	8,475,798
September	7,298,884	12,571,319	12,277,158	8,726,470	8,758,671
Average	8,247,616	13,412,679	15,417,700	11,544,175	10,201,579

Banking and Credit

Credit conditions in Haiti may be regarded as normal during 1926-27. At certain periods credit contraction was in process, and this created difficulty and uneasiness. Ill-informed discussion was to the effect that credit stringency existed, but the facts were that the loaning capacity of the banks was far beyond the total credits which they were willing to approve. In short, prudence rather than stringency was at the basis of such credit contraction as occurred. In view of the recession of commercial operations such policy on the part of the banks can only be regarded as commendable.

Most banking arrangements in Haiti are effected through the Banque Nationale de la République d'Haiti, a subsidiary of the National City Bank of New York. This institution is represented in all of the principal towns of the republic. Other banking facilities are supplied by the Royal Bank of Canada and its several branches. In addition to its ordinary commercial operations the Banque Nationale de la République d'Haïti acts as receiving and paying agent of the government, and is paid one per cent of revenue receipts for its services. It also has a monopoly of note issue.

Combined loans and deposits of banks in Haiti are depicted in table No. 58. As compared with the average of the preceding year, loans and discounts in Haiti declined from Gdes. 19,643,479.58 to Gdes. 18,079,903.93. This was somewhat less than might have been expected. Total loans and discounts, representing operations for both local and foreign account, declined much more rapidly or from Gdes. 28,469,141.77 to Gdes. 22,609,839.70.

TABLE No. 58

LOANS AND DEPOSITS OF BANKS IN HAITI, BY MONTHS, FISCAL YEAR 1926-27

Month	Loans and discounts in Haiti	Total loans and discounts	Individual deposits	Government deposits	Total deposits
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*
October 31, 1926	20,212,220.20	24,300,879.15	11,905,582.25	20,586,037.30	32,491,619.55
November 30	21,595,980.85	27,637,939.55	12,111,161.60	18,483,232.30	30,594,393.90
December 31	20,373,590.00	28,408,769,75	11,733,047.30	18,659,360.70	30,392,408.00
January 31, 1927	21,282,031.80	28,310,360.35	11,715,134.25	18,719,828.90	30,434,963.15
February 28	20,264,064.70	28,617,323.85	12,457,373.60	19,230,907.80	31,688,281.40
March 31	19,952,531.25	25,705,277.05	13,460,878.05	19,523,447.75	32,984,325.80
April 30	22,163,398.55	27,020,065.20	13,774,572.80	19,131,407.19	32,905,979.99
May 31	15,164,394.75	19,530,312.00	13,601,865.45	19,350,533.05	32,952,398.50
June 30	14,104,391.00	16,867,893.05	14,175,447.30	18,786,248.95	32,961,696.25
July 31	13,039,714.65	15,196,361.35	13,600,672.30	18,574,119.25	32,174,791.55
August 31	13,272,360.05	13,768,410.90	13,339,179.45	17,806,552.30	31,145,731.75
September 30	15,534,169.40	15,954,484.25	12,010,649.95	17,753,175.25	29,763,825.20
Average	18,079,903.93	22,609,839.70	12,823,797.03	18,883,737.56	31,707,534.59

Most loans outside of Haiti are effected with funds deposited by the General Receiver. However, during 1926-27 these funds were considerably reduced by reason of purchases of Haitian securities for investment account. This is the explanation of the sharp decline in loans and discounts outside of Haiti.

Individual deposits declined but slightly, or from an average of Gdes. 13,061,878.23 to Gdes. 12,823,797.03, thus demonstrating that there is a tendency for bank deposits to become more widely utilized in Haiti. Nevertheless, deposits of Gdes. 6.00 per capita offer convincing evidence of the poverty of the Haitian population and of the elementary degree to which banking facilities are employed As individual deposits were actually greater during the last month of 1926-27 than during that of the prior year, there is every reason to suppose that further development may take place in the

future. In brief, deposits by no means declined as rapidly as did business activities.

Attention may again be directed to the unique situation in the banking structure of Haiti. Government deposits were greater than those of private individuals by almost fifty per cent. So far as is known this is true of no other country. Such government deposits fell materially from the levels of the previous year, due to the policy of employing substantial portions of unobligated cash in purchases of securities of the state for investment account. Principally for this reason average deposits of the state fell from Gdes. 27,573,454.59 to Gdes. 18,883,737.56.

Banking operations in Haiti would be decidedly benefited by modern legislation covering negotiable instruments. An adaptation of the uniform negotiable instruments law of the United States was prepared by this office and for some time has been under consideration by the legislative body of Haiti, but unfortunately it has not yet been enacted into law. Prompt action is desirable, and would have a stimulating effect on commercial and financial operations.

Adequate legislation in regard to rural credit facilities is not on the statute books. Indeed such legislation would be futile until certainty of land ownership has superseded the present nebulous situation. This office is of the opinion that no single measure could go further toward laying a sound foundation for economic and social prosperity than the permanent settlement of the land problem.

Franco-Haitian Court of Appeal

By reason of arrangements between Haiti and France certain contested decisions of the International Claims Commission could be submitted to a court of appeal, composed of a Haitian member, a French member and a neutral member.

Claims in the amount of Gdes. 5,030,089.50 were submitted to this court of appeal, which convened on November 5, 1926. Jurisdiction was lacking except as to 28 claims totalling Gdes. 4,360,614.50.

Awards were made of Gdes. 10,000 in the case of two claims. This sum was payable in cash to the extent of Gdes. 3,500 and in Series B bonds of Gdes. 6,500. No better evidence could be presented as to the care and good judgment with which the international claims had already been decided by the Claims Commission.

Personnel

Few changes of importance occurred in the personnel of this organization during 1926-27. W. Gearn was promoted to the position of auditor in the central office of the Customs Service, and his place as secretary to the Financial Adviser-General Receiver was assumed by M. Gearn. W. E. Dunn resigned as Director General of Internal Revenue, to become associ-

ated with the New York bond house of Redmond and Company, and he was succeeded by J. S. Stanley, former American member of the International Claims Commission of Haiti. Finally, Frank R. Crumble, Junior, resigned from the organization, and Guy W. Wadsworth, Junior, became a member and is principally concerned with internal revenue matters, notably the preparation of much needed land legislation.

As of September 30, 1927, this organization was staffed as follows:

Office of Financial Adviser-General Receiver,

Americans	19
Haitians	266
Total	285

Internal Revenue Service,

Americans	2
Haitians	129
Total	131
Grand total	416

This compared with 20 Americans and 400 Haitians at the close of the previous year.

Special mention should be made of the attitude of the personnel toward their several tasks. Neither Haitians nor Americans have hesitated to work beyond ordinary business hours when the interests of the organization required, and even in certain instances annual vacations have been omitted or postponed in order to further the work for which this organization is responsible. Such an attitude cannot fail to have a beneficial effect on the individuals concerned and also upon the efficiency with which the office is conducted.

Cordial relations continued to exist between Haitians and Americans. Not only was the attempt made to treat each person in accordance with his individual merits, but the spirit of the organization was that each member was equally responsible with the Financial Adviser-General Receiver for its proper functioning. Inefficiency was not tolerated, but constructive suggestions and sincerity of purpose were encouraged and welcomed.

Conclusion

Subsequent to the close of the fiscal year under review the present Financial Adviser-General Receiver tendered his resignation to the Haitian government. Accordingly, this is the last annual report of the finances and commerce of Haiti which will be written by him. Moreover, it is natural to pass in review his four years of service with the Haitian government, to analyze such shortcomings as exist in the present administration and to

make such suggestions as he believes will be valuable for the further development of Haiti. Therefore the conclusion to this report will be somewhat more elaborate than usual and may be considered as a summary of four years of experience and reflection.

Routine business in Haiti is conducted with reasonable efficiency. Public funds are expended carefully, objects of expenditure are well chosen, and in a general way the Haitian citizen gets as much return for his fiscal contribution as does that of any other country, and obtains far better value than do the citizens of most countries. Yet it is fair to state that the government is rich and the people poor. Conservative policies, extending over the course of several years, have placed the treasury in an admirable position, but this has not been accompanied by proportionate progress on the part of the population. Gratifying improvements along certain lines have, indeed, taken place, but these have exclusively been dependent upon government initiative and public expenditure. The ordinary Haitian citizen has not kept pace with his government.

It is my opinion that three principal causes are responsible for the foregoing situation. Each will be developed in some detail. They are:

1. Educational policy.
2. Administration of justice.
3. Deficiency of capital and management.

Human psychology is a strange complex of tradition, heritage and experience. A more unsatisfactory background for present-day enlightenment and progress could hardly be devised than in the case of Haiti. Slavery in one of its harshest and most unattractive forms was superseded by a government nominally democratic in character but actually an absolute but unstable despotism. Political disturbance prevented evolution in the arts of peace and civilization, and both poverty and ignorance made their full contribution toward backwardness.

Ideas often survive after changed circumstances would seem to dictate their alteration. Traditions of slavery were obviously strong in Haiti during the years immediately subsequent to the winning of independence. Anything which suggested the former status was repellent, and it was not surprising that in the minds of the untrained population there arose the confusion of thought that manual labor and slavery are more or less synonymous. Instead of arriving at the logical conclusion that honest and independent labor is the only effective method of attaining sufficient prosperity to support free institutions and freedom of mind, the fallacious idea became prevalent that productive labor is a badge of social inferiority. Such error of reasoning was due to the fact that in colonial times members of the governing class delegated all manual labor to their slaves.

Sound educational policy should have been the antidote for the foregoing confusion of thought. But instead, the schools themselves tended to em-

phasize the fact that abstention from manual labor constituted the distinction between the "elite" and the uneducated masses. So-called classical education became the ambition of all those who took the trouble to obtain any education at all. Thus the unfortunate policy of attempting to divorce productive effort from progress and self-respect was prolonged and accentuated.

Agricultural and industrial schools were unknown. Not only were they non-existent, but their establishment was completely contrary to the ideas of those Haitians who controlled the organization and conduct of education. Emphasis was placed upon the so-called learned professions, notably the law, and even commerce and industry were regarded with some distaste though to a less degree than was the case with agricultural pursuits. Yet agriculture has always been the basis of such wealth as exists in Haiti and will continue so to be for an indefinite period. Laboring under a social and educational stigma, agriculture could not develop and this in turn prevented progress for the Haitians as a whole, including those who were wont to hold manual labor in contempt.

Some revision of the attitude just described is beginning to appear. Thoughtful leaders of the Haitian government recognize that honest work is in itself dignified and that, aside from philosophical considerations, substantial increase in production is necessary if Haiti is to take its proper place among progressive nations. Certain educational facilities organized to promote productive labor are now in existence, and in spite of numerous difficulties the new doctrine is becoming more popular. Tradition however is strong, and many years must elapse before the Haitians as a body will wish to labor with their hands and to show proper appreciation for useful work.

In most countries the principal support for law, order and honest government are the courts. Such a statement is not true for Haiti. Both the executive and legislative branches of the government are progressive and are consistently seeking to advance the welfare of their country. The courts have failed to keep pace and are continuing the processes and habits which characterized the period which antedated and caused American intervention in Haitian affairs. This is unfortunate both for the courts and for the population as a whole. It is undesirable so far as the courts are concerned because they do not command the respect of either Haitians or foreigners. They are merely regarded as survivals of the former system of irresponsibility and backwardness. Yet their unprogressiveness and unreliability have seriously interfered with the new and enlightened policies which the other branches of the Haitian government are so energetically attempting to pursue.

Modern life presupposes security and confidence. Insecurity of any variety is a disturbing element, and when lack of confidence extends to such a fundamental matter as the administration of justice the situation becomes

serious. Applied to civil matters it means that capital tends to avoid Haiti and that the Haitians themselves are not encouraged to develop those habits of thrift and enterprise which might become the basis of more adequate standards of living. In criminal affairs it means that certainty of punishment is removed as a restraining influence on unsocial activities and that distrust, favoritism and corruption are established in its place.

No reform is more needed than the thorough reorganization of the courts. Of this the executive and legislative branches of the government are fully aware, and measures have been taken which, it is hoped, will ultimately result in placing the administration of justice on a higher level of integrity and efficiency.

Haiti is not a rich country. There are, to be sure, certain limited areas which are highly endowed with agricultural possibilities. Not only is the country small in extent, containing approximately 10,204 square miles, but probably seventy-five per cent of the area is either hilly or mountainous. Although coffee is grown in some of the upland districts, conditions of production are more difficult and therefore more expensive than would otherwise be the case. Moreover, rainfall is deficient or soil inappropriate for coffee growing in many sections of the republic. Such crops as beans, corn, millet and sweet potatoes are found on thin soils or precipitous slopes, but the toil which must be expended is disproportionate to the yields attained.

Within the limited areas of level or comparatively level land other disadvantages are found. Deficiency of rainfall is characteristic of many parts of Haiti, and irrigation is necessary if the soil is made to yield to capacity. But irrigation requires both capital and a certain degree of technical knowledge, both of which are found only in a limited degree in Haiti. Irrigation is also impossible in many places. The plain of the north would apparently be extremely fertile if water could be applied, but rivers of sufficient size and regularity of flow to serve as sources of irrigation do not exist, and the boring or operation of wells would be costly and probably impracticable.

Irrigating water could be applied to the plain of Gonaives, but at high cost per acre. Moreover, the land is apparently minutely subdivided, and it is extremely doubtful if these small holders would avail themselves of irrigation opportunities or could pay a reasonable charge for irrigation facilities.

Most promising of Haitian irrigation projects is that of the Artibonite valley. Ample water is available, and the cost of placing this water on the land would be well within practicable limits. For some years studies have been under preparation for the possible irrigation of the Artibonite valley, and on May 12, 1927, a contract was signed between the state and the Artibonite Irrigation and Development Company. This contract was approved by the law of May 25, 1927, and is therefore in effect. Few or no special privileges are accorded to the Company. It is indeed permitted to obtain limited quantities of water from the Artibonite river for special purposes.

Protective features are included which should permit the company to develop its plans in a businesslike fashion. On the other hand, the penalties for non-performance and bad faith are severe.

Special attention is devoted to protection of rights of present owners and inhabitants of the Artibonite valley. They have the right to obtain water from the company at fixed rates, based on the cost of construction of the irrigation works, such cost to be approved by responsible officers of the Haitian government. Requests for water by the owners of a specified proportion of the land in any of the sections into which the irrigation district is divided obligates the company to construct the necessary irrigation works. In short, the contract was prepared with the idea of permitting the company to work out a successful project, while at the same time assuring the benefits of the project to the population as a whole as well as to the company.

Undoubtedly the most difficult problem which the company has to overcome is the aggregation of land in sufficiently large units to constitute the basis for successful irrigation. Many holdings in the Artibonite valley do not exceed two or three acres, an area entirely inadequate for irrigation of the type of crops which should be produced. Moreover, holders of these tracts have great attachment for their land and indeed should be commended for this attitude. Purchase or lease would probably be possible only at prohibitive prices. It is apparent, therefore, that if present owners are unable to utilize irrigating facilities and render it impossible for others to do so the development of a successful irrigation project is surrounded with obstacles.

Two other agricultural enterprises, however, are of real promise. During 1926-27 the Haitian American Development Corporation and the Haitian Agricultural Corporation each concluded with the state an identical contract for the production of sisal, and each contract was sanctioned by law. No special privileges were granted, but each company was formally guaranteed against increased export taxes and against discriminatory and confiscatory legislation. Sisal in considerable quantity has already been planted by these corporations in the plain of the north, and early indications are that the enterprises will be highly successful. Land in this district is owned in comparatively large tracts, and possibly two-thirds of the land is property of the state. For a century no production of consequence has taken place, although there are evidences of high development in colonial times. Consequently, all activities of the agricultural corporations represent new production in Haiti, since the contracts provide that only unleased state land can be made available and since the corporations have purchased almost no land which was under cultivation.

Considerable encouragement can be derived from the foregoing agricultural developments. Increased production is Haiti's principal economic need. This need can only be satisfied through the employment of additional capital and improved management. Such capital and management

may be either Haitian or foreign. It is highly desirable that the Haitians themselves own and utilize the natural resources of their country. Every encouragement should be given to Haitian industry and enterprise. Yet where the alternative exists between development by means of foreign capital and failure to employ with effectiveness the natural resources of Haiti the choice is clearly in favor of using and benefiting by foreign capital.

This by no means connotes that unconscionable concessions should be given to foreign capitalists. Special privileges do not constitute a sound basis for an economic system, and in any case they should not be accorded to foreign interests, except under conditions which would unquestionably be of benefit to the Haitian population.

On the other hand, legislation, administrative practices and public opinion should be such that legitimate enterprise, whether domestic or foreign, should be encouraged. Capital accumulations have failed to develop in Haiti during the past years because of the absence of all of the foregoing conditions. More recently some liberalization has occurred, with the result that capital is beginning to look toward Haiti as a possible field of activity. Certainly the principal beneficiary will be Haiti itself, although capital cannot be expected to remain long in a country unless it can be employed with profit.

Second only to adequate capital is efficient management. Agricultural and vocational technique in Haiti are notoriously backward. This situation is in course of being remedied by the establishment of agricultural and vocational schools, but much time must elapse before substantial results can be shown. In the meantime Haiti should welcome foreigners who are skilled in agriculture, commerce and industry. Of more importance, Haitians should seek to acquire the skill and knowledge possessed by foreigners.

With cheap land, cheap labor and a friendly administration the question naturally arises as to why capital and management have not more actively concerned themselves with Haitian possibilities. Political instability was formerly the answer, but this has long been remedied. A very real deterrent has already been discussed, namely, the incompetent and unreliable courts. Another obstacle is the present situation in regard to land titles. Undoubtedly the most important task at present before the office of the Financial Adviser-General Receiver is the preparation of adequate legislation to govern the survey of all landed property, the establishment of property rights of each parcel of land and the permanent registration of such parcels. Uncertainty in regard to landed property effectually prevents the development of land by Haitians and causes foreign capital to seek other fields of investment.

Large expenses and great unrest will undoubtedly accompany a constructive solution of the land problem of Haiti. Persons who occupy land without property rights will with reluctance consent to relinquish it. Conflicting

claims will be numerous, political agitation will be unavoidable. But the task must be attempted and completed or else Haiti must remain in a state of economic backwardness.

Distinct credit should be accorded to the President of Haiti and to the other responsible officers of the Haitian government for adherence to those policies of progress and enlightenment which have been so effective in improving conditions in this country. No American republic has made as great advance during the last few years, relatively speaking, as has Haiti. This would be a matter of pride to the citizens of most countries, but a small group of malcontents continues to harass the government and obstruct all plans for the improvement of their own country. They are happy when a policy fails to attain full success and rejoice at such calamities as fires, floods, earthquakes and epidemics in the naive belief that these phenomena tend to discredit the administration of President Borno and his honest and consistent desire to cooperate with the United States.

These are only incidental difficulties. They have hindered but not prevented establishment and maintenance of law and order, diminution of disease, alleviation of poverty, construction of public works, spread of education and adherence to sound financial policy. Haiti is going forward. Of this there can be no doubt. Both Haitians and Americans should take real satisfaction in the common effort which is resulting in the gradual establishment of responsible government and the enlightenment and economic progress of one of the members of the family of nations.

Respectfully submitted,

W. W. CUMBERLAND,

Financial Adviser-General Receiver.

ANNEX

REPORT OF THE DIRECTOR GENERAL OF INTERNAL REVENUE

REPORT OF THE DIRECTOR GENERAL OF INTERNAL REVENUE

Fiscal Year 1926-27

Port au Prince, Haiti, November 15, 1927.

The Financial Adviser-General Receiver,
Port au Prince, Haiti.

Sir:

There is submitted herewith a report of operations of the Bureau of Internal Revenue for the fiscal year beginning October 1, 1926, and ending September 30, 1927. This fiscal period 1926-27 was the third full year in which the Bureau has functioned, and may be considered an average operating year under the laws which have been in effect since establishment of the Bureau in 1924.

Internal revenue receipts during the year 1926-27 totalled Gdes. 4,153,287.97, a decrease of Gdes. 1,882.31 from those of the preceding year. While this decrease in annual collections was the first since the Bureau has been in operation, total receipts for the fiscal period under discussion were in excess of estimates. Moreover, collections for the previous fiscal year, 1925-26, were admittedly above normal. The following tabulation indicates annual internal revenue receipts for the years 1911-12 to 1926-27, inclusive:

TABLE No. 1

	Gourdes		Gourdes
1911-12	912,014.55	1919-20	1,886,174.99
1912-13	670,522.20	1920-21	1,897,171.70
1913-14	706,709.70	1921-22	1,580,246.77
1914-15	353,533.40	1922-23	2,699,443.24
1915-16	543,610.05	1923-24	2,795,870.53
1916-17	717,005.60	1924-25	4,089,926.19
1917-18	911,203.40	1925-26	4,155,170.28
1918-19	1,159,974.00	1926-27	4,153,287.97

Receipts by Sources

For purposes of comparison, internal revenue receipts for 1926-27 classified by sources with those of two preceding years, average collections for five years from 1919-20 to 1923-24, inclusive, and the average for eight years from 1919-20, through 1926-27, are shown on Table No. 2.

The emigration tax continued the largest single source of internal revenue, amounting in 1926-27 to Gdes. 960,933.75, a decrease of Gdes. 53,078.75 from the amount collected from this source in 1925-26. This tax furnished

TABLE No. 2

INTERNAL REVENUE RECEIPTS BY SOURCES,
FISCAL YEARS 1919-20 TO 1926-27.

	Average five years 1919-20 to 1923-24	1924-25	1925-26	1926-27	Average seven years 1919-20 to 1926-27
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Circulation tax on bank notes	.....	34,615.93	53,827.22	21,142.80	13,698.24
Consular fees	81,728.11	152,914.40	157,080.30	127,984.45	105,724.34
Court fees	7,147.06	7,919.87	8,293.50	8,798.05	7,593.34
Diploma fees	.....	574.75	2,650.00	1,809.50	629.28
Documentary recording fees	252,579.03	288,784.19	304,368.31	332,337.12	273,548.10
Emigration fees	239,884.20	945,022.90	1,014,012.50	960,933.75	514,997.78
Fines and penalties	1,886.01	24,770.82	4,222.25	5,309.00	5,466.51
Income tax	281,810.55	625,086.64	503,202.81	533,757.96	383,886.18
Irrigation tax	6,995.21	8,543.14	11,027.95	10,296.10	8,105.40
Occupational tax on foreigners	175,397.56	208,445.27	239,062.51	245,150.50	196,128.53
Official gazette	1,071.90	1,220.20	1,025.00	960.00	1,070.58
Official publications, sales of	.....	344.35	355.25	12.00	88.95
Patent and trade mark fees	6,884.50	5,700.00	15,982.50	11,832.50	8,492.19
Post office box rentals	7,521.62	11,348.90	12,129.25	12,529.26	9,201.94
Public auction fees	5,095.12	1,463.34	2,612.06	2,991.95	4,067.87
Public land exchanges	.....	.....	325.00	450.00	96.87
Public land rentals	74,668.37	177,919.02	191,390.71	213,851.77	119,562.92
Stamp receipts:					
Bank checks	7,987.74	15,915.40	18,280.30	18,737.00	11,608.92
Commercial account books	2,908.72	4,643.20	6,043.89	4,285.85	3,689.57
Documentary stamps	185,179.25	371,795.54	403,171.62	368,841.38	258,713.10
Postage	128,547.82	195,755.00	197,485.43	210,119.85	155,762.42
Stamped paper	107,518.78	55,620.51	52,565.15	65,301.25	88,885.10
Stock and bond tax	26,364.99	55,099.40	63,089.91	51,280.28	37,762.26
Telegraph and telephone service	176,774.07	541,103.31	580,979.77	574,002.81	322,494.52
Visas of manifests	5,932.96	5,237.50	3,680.00	1,095.00	4,962.34
Vital statistics fees	33,208.69	94,034.03	90,531.14	78,949.43	53,694.76
Water service rents	179,307.97	240,553.54	216,222.78	221,478.70	196,852.93
Miscellaneous	175,381.22	15,495.04	1,553.17	69,049.71	120,376.52
Total	2,171,781.45	4,089,926.19	4,155,170.28	4,153,287.97	2,907,161.46

23.13 per cent of total receipts in 1926-27, while in the preceding year it amounted to 24.40 per cent of total internal revenue collections. It is not necessary to reiterate that little certainty attaches to revenue from emigration tax as total collections are manifestly dependent upon conditions obtaining in other countries, principally Cuba.

Second in production of internal revenue were stamp taxes of various kinds. Receipts from sources of this character in 1926-27 totalled Gdes. 667, 285.33, a decrease of Gdes. 10,261.06 from the amount collected from stamp taxes in 1925-26. Documentary stamp sales decreased by Gdes. 34,330.24, the sharpest individual decline among taxes of this general class during 1926-27 as compared with 1925-26. As collection of revenue by sale of documentary stamps is particularly well controlled, this decrease reflects the more sober trend of general business in Haiti during the year under review. Collections from the tax on commercial account books were less in 1926-27 by Gdes. 1,758.04 than those of 1925-26. Increased revenue was collected from three sources included in the group under discussion during 1926-27 as compared with the previous year. Income from sale of postage stamps increased by Gdes. 12,634.42, while revenue from the tax on bank checks showed a slight increase in 1926-27 over that collected in 1925-26. Stamped

paper sales in 1926-27 were Gdes. 12,736.10 in excess of those of the preceding year. This increase is misleading so far as it would tend to suggest a larger capital volume of business carried on through the medium of legal instruments. It should rather be attributed to increasing realization by the public that laws requiring use of stamped paper are being enforced and that evasion involves increasingly certain penalty. However, receipts from stamp taxes of various kinds were otherwise in keeping with general business conditions which characterized the fiscal year covered by the present report.

Telephone and telegraph receipts diminished slightly in 1926-27 from the high level reached in the preceding year, the decrease amounting to 1.20 per cent. This diminution, however, was less than was expected. Total revenues from this source during 1926-27 amounted to Gdes. 574,002.81, those for the preceding fiscal period to Gdes. 580,979.77.

Revenue from income tax amounted to Gdes. 533,757.96 during 1926-27, an increase of Gdes. 30,555.15 over collections of the preceding year. This increase is significant in view of less favorable business conditions which obtained in 1926-27 as compared with 1925-26. Despite a generally accepted presumption that collections of income tax logically should serve as an index to national income, such is not the case in Haiti under existing legislation. A more complete treatment of this tax is included later in the present report, but it would seem relevant to point out here that collection of income tax presents an administrative problem to which the Bureau was able to turn more particular attention during the year under review. Increased revenue from this source may be attributed to three causes. First, an increase in number of taxpayers which resulted from continued effort to discover and to tax those liable to payment, but whose names to date for various reasons had not appeared on income tax rolls. Second, rigid examination of statements of profit and loss as submitted by enterprises especially with a view to scrutiny of accounting practice which in some cases had not been compatible with application of a proper tax on net income. Third, investigation and revision of bases of income tax collections and methods used in establishing values in course of ordinary office routine. Haitian personnel has a tendency to accept valuations upon which income tax has been levied in a former year; little attention is directed to changing conditions except under pressure of exacting supervision. With these points in mind it will readily be recognized that administration of income tax in Haiti is as yet in a developmental stage. It is therefore possible for two apparently anomalous conditions to obtain, that of a decrease in national income and an increase in revenue from income tax, during the same fiscal period.

Documentary recording fees totalled Gdes. 332,337.12, an increase of Gdes. 27,968.81 over collections in 1925-26. While no unusual activity characterized transactions involving payment of fees of this kind during

1926-27, it is believed that recognition of the value of registration proceedings had become increasingly more general. Again, registration laws were better enforced and penalty for irregularity was more certain. In any event a higher revenue from this source seems more to reflect change in public attitude than to serve as a dependable indication of the volume of transactions in real property.

Occupational taxes on foreigners yielded Gdes. 245,150.50, a slight increase in collections in 1926-27 over those of the preceding year. Public land rentals totalled Gdes. 213,851.77, an increase of Gdes. 22,461.06 or 11.73 per cent over receipts from this source in 1925-26. Increased income from rentals may be attributed to progress attendant upon systematic effort to stimulate tenancy of state land, as well as to more rigid enforcement of laws governing occupancy of the public domain. In this latter connection investigations were undertaken in order to quiet title of the state to certain areas under dispute, particularly in the Cap Haitien district. Complete data concerning this activity were not available at the close of the year under review, but it was evident that considerable land heretofore privately occupied in actuality belonged to the state. Benefits of such findings, however, will accrue to collections of rental during succeeding years.

Of special significance was the decrease in collections from the circulation tax on bank notes which in 1926-27 equalled only 39.28 per cent of total collections from this source in 1925-26. Receipts from this tax amounted to Gdes. 21,142.80 during the year under discussion as against a total of Gdes. 53,827.22 for the preceding fiscal period. In view of the proportion of current business in Haiti which is transacted on a cash basis this decrease in revenue from bank note circulation tax discloses further evidence of curtailed purchasing power obtaining in 1926-27.

Miscellaneous receipts amounted to Gdes. 69,049.71 which deserves explanation. Of this sum, Gdes. 65,247.50 represents profit accruing to the government on account of redemption by the National Bank of an issue of its provisional notes. Under the Conventions of April 12, 1919, and July 15, 1922, the Haitian government is entitled to one half of net profits resulting by virtue of non-presentation of currency called in for redemption, less half the actual cost involved in retiring an issue so redeemed. Thus while other revenues classed as miscellaneous receipts amounted to more during 1926-27 than in the preceding year, the total sum so classified less the extraordinary credit mentioned above amounted only to Gdes. 3,802.21 or less than one-tenth of one per cent of total internal revenue receipts.

Of the twenty-eight classifications of revenue as shown on table No. 2, fourteen showed increases in 1926-27 as compared with 1925-26, and fourteen showed decreases. It will be noted that the sharpest decreases occurred in those receipts which by their nature are sensitive to fluctuations in

general financial conditions. On the other hand appreciable increases were shown in revenues collection of which is contingent upon agressive enforcement of existing tax legislation. In this connection certain difficulties which obtain on account of deficiencies in law will be discussed later in the present report.

Receipts by Financial Districts

Internal revenue receipts by districts are shown in table No. 3. This table includes the year under review, the two preceding years, average receipts by districts over the five-year period from 1919-20 to 1923-24, and over the eight-year period from 1919-20 through 1926-27.

TABLE No. 3

INTERNAL REVENUE RECEIPTS, BY COLLECTION DISTRICTS

FISCAL YEARS 1919-20 TO 1926-27.

Districts	Average 1919-20 to 1923-24	1924-25	1925-26	1926-27	Average 1919-20 to 1926-27
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*
Aquin	8,708.91	18,370.13	17,617.48	17,478.06	12,126.28
Cap Haitien	97,637.24	225,434.83	267,824.56	278,561.02	157,500.82
Cayes	140,689.04	249,995.28	286,188.27	255,307.38	186,867.02
Fort Liberté	6,913.34 a				4,320.84
Gonaïves	56,291.69	121,671.48	141,358.82	137,353.95	85,230.34
Jacmel	42,402.89	139,635.77	161,067.73	178,679.13	86,424.63
Jérémie	23,062.30	75,138.68	104,866.13	110,577.26	50,736.69
Miragoane	10,931.81	28,384.63	33,846.12	38,283.04	19,396.61
Mole Saint Nicolas	1,161.05 b				725.65
Petit Goave	42,744.83	90,420.57	120,901.12	117,058.88	67,763.09
Port au Prince	1,655,889.31	2,967,164.98	2,803,002.99	2,802,519.63	2,106,516.77
Port de Paix	47,291.02	72,324.03	101,308.85	94,873.44	63,120.18
Saint Marc	38,058.02	101,385.81	117,188.21	122,596.18	66,432.54
Total	2,171,781.45	4,089,926.19	4,155,170.28	4,153,287.97	2,907,161.46

a) The district of Fort Liberté was abolished at the end of the fiscal year 1923-24, being merged with that of Cap Haitien.

b) The district of Mole St. Nicolas was abolished at the end of the fiscal year 1922-23, being merged with that of Port de Paix.

The eleven operative districts arranged according to the amount of internal revenue collected in 1926-27, follow:

Port au Prince, Cap Haïtien, Cayes, Jacmel, Gonaives, St. Marc, Petit Goave, Jéremie, Port de Paix, Miragoane and Aquin. This sequence includes two changes in the order which obtained in 1925-26, namely, Cap Haitien displaced Cayes from second place and St. Marc regained sixth place from Petit Goave.

Of eleven financial districts, five showed increased collections in 1926-27 as compared with 1925-26 and six showed decreases. Port au Prince collections amounted to 67 per cent of total internal revenue receipts during the year covered by the present report.

TABLE No. 4

INTERNAL REVENUE RECEIPTS, BY SOURCES AND DISTRICTS, FISCAL YEAR 1926-27

Source	Aquin	Cap Haitien	Cayes	Gonaives	Jacmel	Jeremie	Miragoane	Petit Goave	Port au Prince	Port de Paix	Saint Marc	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Circulation tax on bank notes	.....	.....	.....	.....	.....	.....	.....	.....	21,142.80	.....	.....	21,142.80
Consular fees	.....	482.50	.....	1,500.00	.....	.....	.....	.....	126,001.95	.....	.....	127,984.45
Court fees	137.00	802.50	616.50	626.50	761.50	405.50	278.30	337.55	4,310.80	400.50	121.40	8,798.05
Diploma fees	.....	343.75	20.00	561.25	.....	5.00	.....	.....	864.50	15.00	.....	1,809.50
Documentary recording fees	3,259.68	38,297.24	26,654.81	13,648.81	28,737.47	9,454.73	4,816.48	11,118.20	177,609.68	6,211.72	12,528.30	332,337.12
Emigration fees	2,000.00	.....	9,150.00	.....	.....	.....	.....	.....	949,783.75	.....	.....	960,933.75
Fines and penalties	312.60	2,356.90	1,292.75	41.50	.....	334.40	384.00	373.50	160.35	37.50	15.50	5,309.00
Income tax	1,201.50	32,955.80	30,590.88	13,081.30	18,915.70	7,874.94	4,309.16	22,740.50	372,282.71	10,426.35	19,379.12	533,757.96
Irrigation tax	.....	.....	345.00	.....	.....	.....	.....	.....	9,951.10	.....	.....	10,296.10
Occupational tax on foreigners	722.50	37,596.28	12,338.75	12,094.25	9,366.28	8,111.25	3,733.59	11,522.83	125,483.36	11,306.40	12,875.01	245,150.50
Official gazette	.....	.....	.....	.....	.....	.....	.....	.....	960.00	.....	.....	960.00
Official publications, sales of	.....	.....	.....	.....	.....	.....	.....	.....	12.00	.....	.....	12.00
Patent and trade mark fees	.....	.....	.....	.....	.....	.....	.....	.....	11,832.50	.....	.....	11,832.50
Post office box rentals	.....	1,600.00	765.00	602.00	527.50	355.00	.....	460.00	7,449.66	225.10	545.00	12,529.26
Public auction fees	.....	34.02	635.40	3.29	22.92	63.88	1,001.88	46.40	907.41	20.50	256.25	2,991.95
Public land exchanges	.....	.....	.....	450.00	.....	.....	.....	.....	.....	.....	.....	450.00
Public land rentals	738.50	38,886.31	10,794.44	22,083.37	31,404.55	24,535.73	3,523.70	3,571.00	36,748.87	14,807.32	26,757.98	213,851.77
Stamp receipts:												
Bank checks	.....	.....	.....	.....	.....	.....	.....	.....	18,737.00	.....	.....	18,737.00
Commercial account books	.....	232.60	386.60	358.15	273.00	50.00	.....	25.00	2,260.80	9.00	690.70	4,285.85
Documentary stamps	837.52	37,169.26	71,326.85	14,064.73	18,187.00	10,703.93	1,932.38	12,206.32	171,792.51	21,988.53	8,632.35	368,841.38
Postage	1,635.60	20,772.95	12,750.69	8,257.35	8,528.85	7,477.25	2,934.70	4,170.98	132,402.18	6,334.85	4,854.45	210,119.85
Stamped paper	924.90	4,144.20	3,751.00	5,629.45	4,345.50	4,125.55	2,268.35	2,873.65	31,832.25	1,821.25	3,585.15	65,301.25
Stock and bond tax	.....	.....	.....	1,774.00	625.00	.....	.....	.....	48,881.28	.....	.....	51,280.28
Telegraph and tel. service	4,286.05	31,282.16	54,993.81	25,892.90	35,243.56	24,158.70	7,087.65	43,839.40	313,373.13	15,947.08	17,898.37	574,002.81
Visas of manifests	25.00	100.00	.....	125.00	75.00	127.50	100.00	75.00	135.00	125.00	207.50	1,095.00
Vital statistics fees	1,365.81	15,011.98	5,073.95	8,099.85	6,962.30	4,313.90	3,741.85	3,640.80	20,519.05	5,197.34	5,022.60	78,949.43
Water service rents	.....	16,155.00	13,715.95	8,255.25	14,688.00	8,428.00	2,158.00	.....	148,872.00	.....	9,206.50	221,478.70
Miscellaneous	31.40	337.57	105.00	205.00	15.00	52.00	13.00	57.75	68,212.99	.....	20.00	69,049.71
Total	17,478.06	278,561.02	255,307.38	137,353.95	178,679.13	110,577.26	38,283.04	117,058.88	2,802,519.63	94,873.44	122,596.18	4,153,287.97

Receipts by Financial Districts and Sources

A complete recapitulation of receipts by financial districts and sources is given on table No. 4. Receipts in Port au Prince merit primary consideration in view of certain collections effected in that district which have national rather than local significance.

Three such collections in Port au Prince, namely, circulation tax on bank notes, emigration fees and consular fees showed a combined decrease of Gdes. 120,082.02 in 1926-27 as compared with 1925-26. That total collections in Port au Prince during the year under review were so nearly on a parity with those of the preceding year was due to increased income from two sources of more local application, income tax and documentary recording fees, and to the large extraordinary credit in the miscellaneous item which includes the Gdes. 65,274.50 profit accruing to the state by virtue of redemption of provisional notes of the National Bank. The decrease in total collections in Port au Prince in 1926-27 from those of 1925-26 amounted only to Gdes. 483.36.

Increases in total collections of other districts during the year under discussion as compared with the previous year are attributed to larger receipts from three sources which present mainly an administrative problem. Indicated in order of importance they were as follows: income tax, documentary recording fees and public land rentals. On the other hand the largest single cause of decreases in total collections for districts other than Port au Prince was diminished income from sale of documentary stamps. Jeremie was the only district in the system to show an increase in collections from the latter source.

Internal Revenue Receipts According to Sources and Months

Internal tax receipts classified by sources and months are shown in Table No. 5. Table No. 6 shows collections by months for the year under review compared with those of two preceding years, average collections for five years from 1919-20 to 1923-24, inclusive, and average collections for the eight-year period from 1919-20 through 1926-27.

For the first time since the Bureau was established the highest monthly collection of the fiscal year occurred in December. Incidentally the total of Gdes. 692,584.21 received that month was the largest monthly collection in the history of internal revenue receipts. Ordinarily, October, as the first month of the fiscal year, sets the high mark of revenue collections, but during the year under review the major portion of emigration tax was received in December.

Regular receipts in November were the lowest for that month since the fiscal period 1923-24, but total collections included the extraordinary credit to miscellaneous which has been discussed.

This credit, which was the government profit on redemption of pro-

TABLE No. 5

INTERNAL REVENUE RECEIPTS, BY SOURCES AND MONTHS, FISCAL YEAR 1926-27

Source	October	November	December	January	February	March	April	May	June	July	August	September	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Circulation tax on bank notes	1,443.09	1,975.18	2,517.55	3,237.41	2,193.94	2,391.99	3,087.70	2,313.29	1,403.19	65,800.26	26.70	65,247.50*	21,142.80
Consular fees	10,485.95	17,849.75	11,833.75	3,942.75	12,031.50	11,043.75	14,528.15	2,794.35	12,280.10	9,970.25	10,010.60	11,213.55	127,984.45
Court fees	377.30	910.90	707.00	881.00	793.80	853.00	778.50	707.50	840.50	875.50	653.05	420.00	8,798.05
Diploma fees	320.00	170.00	62.50	80.00	178.00	124.00	486.25	40.00	40.00	190.00	118.75	.....	1,809.50
Documentary recording fees	22,281.50	25,318.46	25,998.64	24,327.48	21,248.77	24,215.57	26,897.08	32,672.65	26,148.64	40,199.25	39,837.51	23,191.57	332,337.12
Emigration fees	63,758.75	48,476.25	432,911.25	120,016.25	7,342.50	9,451.25	8,218.75	16,891.25	100,943.75	95,741.25	54,867.50	2,315.00	960,933.75
Fines and penalties	885.00	152.15*	1,657.00	147.75	303.85	243.75	209.50	320.60	707.65	82.50	601.55	302.00	5,309.00
Income tax	152,688.31	14,796.30	22,554.20	22,945.61	47,854.94	9,569.44	135,529.51	11,762.26	22,785.24	4,230.12	18,746.40	70,295.63	533,757.96
Irrigation tax	360.50	3,212.53	1,654.66	1,590.53	1,327.54	626.03	352.19	67.27	48.94	86.36	624.98	344.57	10,296.10
Occupational tax on foreigners	207,454.05	13,115.87	228.75*	4,961.64	3,213.55	2,014.10	5,241.87	5,186.89	546.25	2,458.13	218.75	968.15	245,150.50
Official gazette	80.00	83.00	51.00	60.00	96.00	189.00	52.00	52.00	807.00	*680.00	65.00	105 .00	960.00
Official publications, sales of	.....	12.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12.00
Patent and trade mark fees	875.00	1,682.50	600.00	150.00	.....	1,850.00	900.00	975.00	759.65	2,290.35	725.00	1,025.00	11,832.50
Post office box rentals	2,743.02	342.75	335.70	2,433.53	248.60	69.78	2,457.76	193.38	55.25	3,355.87	186.62	107.00	12,529.26
Public auction fees	45.52	179.85	640.01	101.46	95.84	546.03	112.58	139.76	64.11	63.88	1.80	1,001.11	2,991.95
Public land exchanges	300.00	.....	.....	.....	.....	.....	.....	150.00	..	.....	.....	.....	450.00
Public land rentals	16,825.59	13,561.30	38,257.79	38,893.26	28,705.52	21,161.79	12,420.00	11,365.51	12,077.06	7,891.40	7,684.04	5,008.51	213,851.77
Stamp receipts:													
Bank checks	3,074.20	2,399.40	640.20	1,457.20	1,915.80	1,573.40	1,744.80	1,297.40	432.20	2,658.20	510.20	1,034.00	18,737.00
Commercial account books	477.80	370.20	275.10	364.95	529.10	277.00	605.50	331.50	164.70	397.40	139.20	353.40	4,285.85
Documentary stamps	33,322.57	24,404.47	28,561.17	24,515.22	26,635.61	27,911.62	35,626.78	50,717.72	29,902.08	37,869.54	21,662.66	27,711.94	368,841.38
Postage	15,560.32	15,625.75	20,320.25	16,958.43	15,600.70	17,033.93	14,708.40	16,037.45	13,601.22	38,225.90	13,357.95	13,089.55	210,119.85
Stamped paper	6,248.55	6,357.90	7,209.45	5,852.05	6,012.20	6,106.15	5,455.15	4,857.20	4,111.75	6,108.40	3,526.30	3,456.15	65,301.25
Stock and bond tax	12,472.86	26.05	243.24	12,590.61	.....	188.95	12,739.44	312.50	554.45	12,152.18	.....	.....	51,280.28
Telegraph and telephone service	49,766.50	47,844.80	53,738.05	50,388.83	45,051.72	53,844.49	47,277.51	50,255.01	43,739.50	42,953.87	43,730.13	45,412.40	574,002.81
Visas of manifests	25.00	125.00	50.00	125.00	212.50	150.00	75.00	225.00	25.00	25.00	32.50	25.00	1,095.00
Vital statistics fees	6,080.08	7,252.16	5,992.95	6,942.39	6,543.17	7,513.90	8,446.99	6,909.07	6,919.66	5,687.71	5,488.96	5,172.39	78,949.43
Water service rents	11,750.25	23,332.25	13,155.50	25,367.75	11,420.25	27,519.95	10,168.00	25.225.75	9,830.50	27,450.50	10,232.60	26,025.40	221,478.70
Miscellaneous	98.36	65,558.77	22,846.00	294.90	20.00	778.95	862.96	378.05	152.84	87,285.06*	53.34	65,290.60	69,049.71
Total	619,800.07	334,831.24	692,584.21	368,626.00	239,575.40	227,247.82	348,982.37	242,178.36	288,941.23	318,798.76	233,102.09	238,620.42	4,153,287.97

*Deduction

visional notes of the National Bank, presented a problem in classification. It will be noted on table No. 5 that it was first included under miscellaneous collections in November, reclassified with circulation tax on bank notes in July and restored to miscellaneous in September. The same law which established the circulation tax on bank notes also entitles the government to profit where such obtains from redemption of bank notes, and it was for this reason that reclassification was effected. Finally, however, it was decided that to group a profit of this kind with revenue from a tax would destroy the statistical value of figures concerning the tax itself, hence the profit was restored to miscellaneous. It is only necessary to point out that in reality income from the circulation tax on bank notes was practically negligible during the last three months of the fiscal year 1926-27, a fact which is evident only in the light of present explanation.

The first four months of the fiscal year accounted for over 48 per cent of total collections in 1926-27. The month of April showed an outstanding total collection which may be attributed as usual to payment of second installments of income tax. In the main internal revenue receipts by months during 1926-27, so far as relative importance is concerned, were in keeping with those of the preceding year except for diminutions which have been discussed, and were subject only to logical fluctuation in accordance with seasonal conditions and requirements of law.

TABLE No. 6

INTERNAL REVENUE RECEIPTS BY MONTHS,
FISCAL YEARS 1919-20 TO 1926-27.

Month	Average 1919-20 to 1923-24	1924-25	1925-26	1926-27	Average 1919-20 to 1926-27
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*
October	131,344.25	562,881.67	639,276.10	619,800.07	309,834.89
November	91,515.80	311,019.27	604,735.11	334,831.24	213,520.58
December	106,931.53	437,934.72	316,469.98	692,584.21	247,705.82
January	172,392.30	340,213.03	341,840.86	368,626.00	239,080.18
February	216,563.00	296,396.69	289,962.43	239,575.40	238,593.60
March	176,225.80	348,132.72	260,780.05	227,247.82	214,661.20
April	155,242.98	400,701.96	337,905.27	348,982.37	232,975.56
May	261,277.33	258,846.80	211,666.82	242,178.36	252,384.83
June	145,363.22	315,811.73	252,355.86	288,941.23	197,990.61
July	155,903.84	294,295.06	349,876.13	318,798.76	217,811.14
August	188,659.30	232,307.64	258,046.04	233,102.09	208,344.03
September	370,362.10	291,384.90	292,255.63	238,620.42	334,258.93
Total	2,171,781.45	4,089,926.19	4,155,170.28	4,153,287.97	2,907,161.46

Receipts by Rural Communes

Table No. 7 shows receipts in the eighty-four rural communes during the year 1926-27. Four changes in classification, including addition of one unit, were effected during 1926-27 as compared with the grouping which obtained in 1925-26. The commune of St. Raphael was transferred from the Cap Haitien district to that of Gonaives in 1926-27. The urban section Pignon was detached from the commune of Maissade in the Port au Prince

TABLE No. 7

INTERNAL REVENUE RECEIPTS OF RURAL COMMUNES, FISCAL YEAR 1926-27

Communes	Recording Fees	Public Land Rentals	Vital Statistic Fees	Stamps and Stamped Paper	Miscellaneous	Total
Cap Haitien	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*
Acul du Nord	539.91	2,311.50	876.60	78.95	91.25	3,898.21
Acul Samedi	45.16	372.30	133.77	7.85	10.50	569.58
Borgne	944.26	672.85	453.60	146.00	1,075.15	3,291.86
Caracol	9.75	1,394.20	91.44	32.60	20.00	1,547.99
Carice	.50	57.00	255.80	.20	11.25	324.75
Dondon	242.81	923.50	632.40	10.95	8.97	1,818.63
Fort Liberté	624.45	2,738.68	129.06	155.15	1,657.30	5,304.64
Grande Riviere du Nord	302.13	1,927.50	1,417.30	94.20	331.00	4,072.13
Limbé	159.52	2,423.60	1,023.27	71.75	73.80	3,751.94
Limonade	547.93	2,172.48	528.30	60.90	56.25	3,365.86
Milot	184.82	1,907.00	309.60	47.25	52.50	2,501.17
Mont Organisé	60.70	197.00	239.79	6.75	.....	504.24
Ouanaminthe	350.95	2,894.87	889.77	120.90	.....	4,256.49
Perches	13.10	446.00	131.88	6.60	5.00	602.58
Pilate	436.01	960.00	1,211.40	110.50	190.00	2,907.91
Plaine du Nord	287.72	2,874.80	468.31	53.80	7.50	3,692.13
Plaisance	281.60	585.00	1,172.22	79.80	174.00	2,292.62
Port Margot	106.79	2,023.00	813.33	38.70	2,387.50	5,369.32
Quartier Morin	417.91	1,951.50	292.35	27.90	430.00	3,119.66
Ranquitte	64.33	.....	524.70	.....	. .	589.03
Sainte Suzanne	71.61	1,003.30	589.35	5.05	.....	1,669.31
Terrier Rouge	75.59	2,369.82	176.32	53.05	20.00	2,694.78
Trou	94.98	905.72	654.90	68.30	173.00	1,896.90
Valliéres	16.00	318.75	483.42	12.80	.....	830.97
Total	5,878.53	33,430.37	13,498.88	1,289.95	6,774.97	60,872.70
Cayes						
Anglais	618.88	1,987.36	113.90	250.30	.....	2,970.44
Cavaillon	874.02	272.00	486.90	386.80	1,032.00	3,051.72
Chardonniéres	472.10	441.10	197.60	128.80	.....	1,239.60
Coteaux	487.63	557.80	279.60	298.05	448.06	2,071.14
Port a Piment	299.22	140.60	247.50	463.65	373.25	1,524.22
Port Salut	474.03	200.80	406.80	341.70	.....	1,423.33
St. Jean du Sud	483.97	587.50	275.80	108.40	.....	1,455.67
St. Louis du Sud	827.99	335.50	468.30	377.75	333.72	2,343.26
Torbeck	1,177.21	485.30	909.60	283.25	582.50	3,437.86
Total	5,715.05	5,007.96	3,386.00	2,638.70	2,769.53	19,517.24
Gonaives						
Ennery	52.78	1,437.10	511.95	64.80	.....	2,066.63
Gros Morne	709.56	5,498.60	1,607.85	269.70	620.25	8,705.96
Marmelade	188.50	4,936.63	675.00	77.35	89.25	5,966.73
Pignon (Quartier de)	54.99	70.00	280.50	.....	..	405.49
Saint Michel	895.02	2,384.00	1,933.50	369.40	1,295.00	6,876.92
Saint Raphael	72.49	80.00	663.14	.....	.....	815.63
Terre Neuve	143.25	1,811.35	984.30	121.35	27.50	3,087.75
Total	2,116.59	16,217.68	6,656.24	902.60	2,032.00	27,925.11
Jacmel						
Anse a Pitres	46.25	947.05	75.60	....	.....	1,068.90
Bainet	1,872.99	2,268.80	731.25	764.00	.....	5,637.04
Cotes de Fer	632.71	917.00	818.85	194.40	.....	2,562.96
Grand Gosier	214.75	3,986.95	524.10	141.55	.....	4,867.35
Marigot	1,958.72	8,347.10	1,027.50	508.95	.....	11,842.27
Saltrou	592.41	7,601.50	295.40	294.85	.....	8,784.16
Total	5,317.83	24.068.40	3.472.70	1,903.75	.....	34,762.68
Jeremie						
Abricots	206.32	1,797.10	201.00	144.25	68.00	2,416.67
Anse d'Hainault	375.92	1,250.20	77.40	210.70	87.00	2,001.22
Corail	531.43	1,195.15	720.60	476.95	5.00	2,929.13
Dame Marie	361.52	3,119.70	330.65	260.00	11.67	5,238.87
Pestel	234.86	2,365.70	253.50	229.10	5.00	3,088.16
Roseaux	426.83	6,447.00	242.70	62.50	.....	7,179.03
Tiburon	130.12	270.00	92.25	60.60	5.00	557.97
Total	2,267.00	16,444.85	1,918.10	1,444.10	1,337.00	23,411.05

TABLE No. 7 (Continued)

INTERNAL REVENUE RECEIPTS OF RURAL COMMUNES, FISCAL YEAR 1926-1927

Communes	Recording Fees	Public Land Rentals	Vital Statistics Fees	Stamps and Stamped Paper	Miscellaneous	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Miragoane						
Anse a Veau	2,561.92	372.00	1,264.00	904.25	804.63	5,906.80
Baradères	608.55	696.80	547.30	572.75	2,031.82	4,457.22
Petite Rivière de Nippes	134.79	832.70	353.99	147.60	....	1,469.08
Petit Trou de Nippes	389.08	232.60	555.30	315.50	624.58	2,117.06
Total	3,694.34	2,134.10	2,720.59	1,940.10	3,461.03	13,950.16
Petit Goave						
Grand Goave	1,158.75	2,046.50	997.95	263.20	1,419.50	5,885.90
Port au Prince						
Arcahaie and Cabaret	2,243.43	2,742.75	1,310.40	1,126.60	1,726.75	9,149.93
Belladère	109.50	680.10	241.90	202.80	142.50	1,376.80
Cerca-la-Source	217.44	409.00	189.90	92.00	20.80	929.14
Croix des Bouquets	1,844.04	284.99	1,581.30	413.95	5,169.75	9,294.03
Ganthier	347.62	183.00	836.10	143.15	2,248.17	3,758.04
Grands Bois	379.17	867.40	1,041.85	194.95	19.45	2,502.82
Hinche	444.10	2,487.30	1,053.25	506.95	200.00	4,691.60
La Gonave	33.70	.....	510.75	405.00	1,645.49	2,594.94
Lascahobas	224.40	1,063.85	300.75	151.70	70.00	1,810.70
Leogane and Trouin	4,022.65	1,677.10	3,121.60	2,112.10	5,013.57	15,947.02
Maissade	319.47	173.00	446.25	229.30	.....	1,168.02
Mirebalais	918.67	2,278.55	1,511.85	189.60	667.30	5,565.97
Petion Ville	1,421.11	3,317.26	2,397.45	367.05	649.30	8,152.17
Thomazeau	291.35	70.00	574.20	257.70	1,819.53	3,012.78
Total	12,816.65	16,234.30	15,117.55	6,392.85	19,392.61	69,953.96
Port de Paix						
Anse a Foleur	77.54	129.00	389.70	163.25	172.50	931.99
Baie de Henne	5.44	24.00	33.33	8.00	.....	70.77
Bombardopolis	37.05	86.00	103.89	41.85	.....	268.79
Ile de la Tortue	.....	8,426.50	215.67	.....	.....	8,642.17
Jean Rabel	267.65	494.60	931.50	260.60	121.80	2,076.15
Mole Saint Nicolas	123.47	51.00	141.60	70.15	367.00	753.22
Saint Louis du Nord	1,056.12	1,992.35	1,622.10	1,187.95	4,283.00	10,141.52
Total	1,567.27	11,203.45	3,437.79	1,731.80	4,944.30	22,884.61
Saint Marc						
Dessalines	788.78	5,177.58	1,053.60	230.85	5.50	7,256.31
Grande Saline	151.72	2,450.60	151.80	295.40	.....	3,049.52
La Chapelle	54.39	890.10	268.50	61.00	.....	1,273.99
Petite Rivière de l'Artibonite	1,875.43	3,238.50	1,040.70	244.65	1,625.25	8,024.53
Verrettes	389.15	5,490.00	833.25	242.50	.....	6,954.90
Total	3,259.47	17,246.78	3,347.85	1,074.40	1,630.75	26,559.25
Grand total	43,791.48	144,034.39	54,553.65	19,581.45	43,761.69	305,722.66

RECAPITULATION

District	Rural Communes	Chief Towns	Total
	Gourdes	Gourdes	Gourdes
Aquin	.....	17,478.06	17,478.06
Cap Haitien	60,872.70	217,688.32	278,561.02
Cayes	19,517.24	235,790.14	255,307.38
Gonaïves	27,925.11	109,428.84	137,353.95
Jacmel	34,762.68	143,916.45	178,679.13
Jérémie	23,411.05	87,166.21	110,577.26
Miragoane	13,950.16	24,332.88	38,283.04
Petit Goave	5,885.90	111,172.98	117,058.88
Port au Prince	69,953.96	2,732,565.67	2,802,519.63
Port de Paix	22,884.61	71,988.83	94,873.44
Saint Marc	26,559.25	96,036.93	122,596.18
Total	305,722.66	3,847,565.31	4,153,287.97

district and classified as a unit, also in the district of Gonaives. Trouin was classified as a portion of Leogane, and Cabaret was grouped with Arcahaie, both latter changes being effected in the district of Port au Prince. The rearrangements indicated were carried out in the interest of simplified administration and further to facilitate collection of revenue.

As in the report for 1925-26, documentary recording fees, public land rentals, vital statistics fees and stamp sales are shown separately. Collections of less fiscal importance, namely, the income, irrigation and other taxes, are classified collectively as "miscellaneous." Vital statistics fees as shown represent but thirty per cent of the amount actually collected from this source, the balance being retained by officers who effected the collection. That such an arrangement is unsound both from the viewpoint of obtaining accurate data and of equitable policy of taxation has been stated in other reports of the Bureau of Internal Revenue. Continued observation of operation of this method of collection serves further to confirm that opinion.

Total collections in rural communes during 1926-27 were Gdes. 32,133.31 in excess of those of 1925-26. The actual amount collected in such communes during the year under review was Gdes. 305,722.66, or 7.3 per cent of total internal revenue receipts for 1926-27. While the proportion indicated is small and comparatively insignificant, the 7.3 ratio represents an increase of eight-tenths per cent over the percentage obtaining in 1925-26, namely, 6.5 per cent.

In three rural communes as shown on table No. 7, collections were effected in excess of Gdes. 10,000.00, namely, Marigot, Leogane and St. Louis du Nord. Seven show receipts in excess of Gdes. 8,000.00, ten indicate collections greater than Gdes. 5,000.00 while in fourteen rural communes collections effected during 1926-27 were less than Gdes. 1,000.00.

Of various classifications of revenue indicated on table No. 7 four showed an increase over collections of 1925-26. The most substantial increase was that of public land rentals which were Gdes. 21,801.97 in excess of total rentals collected in rural communes during 1925-26. The total received in rural communes from those rentals was Gdes. 144,034.39, or 67 per cent of total internal revenue receipts from this source for the year under discussion as against 63 per cent in the preceding year. Public land rentals are the most important category of receipts collected in rural communes and further increase in such revenue may be expected in view of recent legislation. The only classification of revenue on table No. 7 which showed a decrease in collections in 1926-27 as compared with 1925-26 was vital statistics fees.

While the relative insignificance of collections in rural communes compared with those of urban centers still maintains, increases in recording fees, public land rentals, stamp sales and miscellaneous receipts would seem to indicate improved administrative efficiency in operation of those offices.

TABLE No. 8

OPERATING ALLOWANCE OF INTERNAL REVENUE SERVICE

	Fifteen per cent of internal revenues	Interest on series B bonds	Total receipts	Current expenses	Expenses from previous year	Total expenses	Surplus
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*
August and September 1924	110,195.90	.....	110,195.90	75,254.27	.....	75,254.27	34,941.63
1924-25	613,488.92	.....	613,488.92	320,388.02	29,886.54	350,274.56	263,214.36
1925-26	623,607.59	.....	623,607.59	273,904.56	30,294.20	304,198.76	319,408.83
1926-27	622,993.20	4,905.22	627,898.42	302,713.49	3,595.19	306,308.68	321,589.74

Administrative and Operating Costs

Table No. 8 shows the operating allowance and expenses of the Bureau of Internal Revenue since it was established in 1924. Operating costs for the year 1926-27 totalled Gdes. 306,308.68, which represents an increase of six-tenths per cent over such costs during 1925-26. On the other hand, due to collection of interest on Series B bonds of the Haitian government held for the account of the Bureau, and to diminution of expenses carried over from 1925-26, the surplus after all expenses during the year under review was six-tenths per cent greater than that of the previous year.

TABLE No. 9

EXPENSES OF INTERNAL REVENUE SERVICE BY OBJECTS OF EXPENDITURE

	Administration and operation	Bank commission	Total
	Gourdes	*Gourdes*	*Gourdes*
August and September, 1924	75,254.27	.....	75,254.27
Fiscal year, 1924-25	302,028.90	48,245.66	350,274.56
Fiscal year, 1925-26	262,647.06	41,551.70	304,198.76
Fiscal year, 1926-27	264,775.80	41,532.88	306,308.68

Table No. 9 briefly outlines internal revenue expenditures for 1926-27, while table No. 10 shows such costs by objects of expenditure more in detail. It will be noted that the amount paid in salaries during 1926-27 was greater than ever before. It would seem that such increase was reasonable particularly in view of personnel expense attendant upon collection procedure which is basically administrative in character. Again with each succeeding year in the service employees become more valuable to the Bureau and are promoted. On the other hand amounts expended for materials and supplies, transportation and various miscellaneous expenses were materially reduced. In fine the cost per gourde collected was maintained at less than half the fifteen per cent of receipts which is allotted by law to the Bureau for operating expenses. During 1926-27 collection cost per gourde amounted to Gdes. 00.0738

as compared with Gdes. 00.0732, in 1925-26. Attention is directed to the fact that this cost figure uniformly includes one per cent commission which accrues to the National Bank of Haiti on all collections of governmental revenue.

TABLE No. 10

COST OF INTERNAL REVENUE SERVICE, BY OBJECTS OF EXPENDITURE, FISCAL YEARS 1923-24 TO 1926-27

	ADMINISTRATION AND OPERATION						Cost per gourde collected		
	Salaries	Materials and supplies	Transportation	Miscellaneous	Bank commission	Total	Bank commission	Administration and operation	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
August and September 1924	56,518.54	31,285.55	1,463.74	5,986.44	.....	75,254.27	.1024	...	.1024
1924-25	208,655.92	26,196.65	12,414.39	54,761.94	48,245.66	350,274.56	.0739	.0117	.0856
1925-26	191,084.27	41,059.28	6,775.04	23,728.47	41,551.70	304,198.76	.0632	.0100	.0732
1926-27	218,689.17	23,748.29	13,831.41	8,506.93	41,532.88	306,308.68	.0638	.0100	.0738

Table No. 11 shows combined administrative and operating expenses of the Bureau by districts for each fiscal period from August, 1924, through the year under review. Seven internal revenue districts showed increased expenses in 1926-27 as compared with 1925-26. The largest increase, amounting to Gdes. 4,080.99, occurred in Gonaïves, due largely to special surveys of landed property and examination of titles which became necessary in that district during the year. In each of four dis-

TABLE No. 11

EXPENSES OF ADMINISTRATION AND OPERATION OF INTERNAL REVENUE SERVICE BY DISTRICTS

	August and September 1924	Fiscal year 1924-25	Fiscal year 1925-26	Fiscal year 1926-27
	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	75.00	1,266.62	1,216.80	1,226.37
Cap Haitien	4,464.12	26,360.83	21,906.24	24,632.75
Cayes	3,095.87	15,855.32	11,631.94	14,307.50
Gonaïves	2,216.99	13,633.68	13,348.08	17,429.07
Jacmel	1,769.58	13,171.72	12,784.75	15,816.20
Jeremie	1,538.73	13,772.98	11,706 88	14,656.69
Miragoane	391.75	4,018.86	4,859.21	4,236.07
Petit Goâve	1,972.82	11,869.31	9.266.48	9,509.82
Port au Prince	56,139.31	180,070.58	155,489.65	144,871.43
Port de Paix	1,575.77	9,199.18	8,136.05	7,058.04
Saint Marc	2,014.33	12,809.82	12,300.98	11,031 86
Total	75,254.27	302,028.90	262,647.06	264,775.80
Bank commission	.....	48,245.66	41,551.70	41,532.88
Total expenditures from internal revenue operating allowance	75,254.27	350,274.56	304,198.76	306,308.68

tricts which showed increased expenditures such increase approximated Gdes. 3,000.00, while in the remaining two, namely Aquin and Petit Goâve, increases in disbursements were but Gdes. 9.57 and Gdes. 243.34, respectively.

On the other hand the districts of Miragoane, Port au Prince, Port de Paix and St. Marc showed decreases in administrative and operating expenses in 1926-27 as against those of 1925-26. Expenditures in the district of Port au Prince during the year under discussion were Gdes. 10,618.22 less than in the previous year. Total disbursements of the character indicated for the central office amounted to Gdes. 144,871.43, which represented the lowest annual cost for Port au Prince since the Bureau was established. Expenses for both Port de Paix and St. Marc decreased by over Gdes. 1,000.00 during 1926-27 as compared with the preceding year, while those of Miragoane during 1926-27 were less by Gdes. 623.14 than in 1925-26.

Table No. 12 shows internal revenue expenses by objects and months for the year under review. Aside from a credit to the miscellaneous item for the month of July, this table presents no unusual features. The credit, which resulted from a reimbursement received in the district of Cap Haitien, merits comment. In order to lease an extensive area of public land in that district it was necessary for the Bureau to assume initial expense of surveys and investigations of title. This work was done at the instance of an agricultural corporation under an agreement that costs so assumed should be paid by that corporation as and when the land should be taken over by it under lease. Restitution of funds

TABLE No. 12

EXPENSES OF INTERNAL REVENUE SERVICE BY OBJECTS OF EXPENDITURE AND BY MONTHS, FISCAL YEAR 1926-27.

Month	Salaries	Materials and supplies	Transportation	Miscellaneous	Total
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*	*Gourdes*
October	17,320.78	3,349.97	324.37	543.52	21,538.64
November	17,565.66	1,576.02	666.55	527.17	20,335.40
December	17,619.02	619.93	921.30	3,977.40	23,137.65
January	17,708.43	1,115.29	998.31	711.00	20,533.03
February	17,756.32	3,541.37	2,172.21	826.45	24,296.35
March	17,147.52	2,330.49	1,497.05	314.10	21,289.16
April	19,049.19	1,131.27	1,975.70	1,141.64	23,297.80
May	19,170.37	2,303.37	1,660.45	2,807.80	25,941.99
June	19,045.52	301.50	1,068.98	407.69	20,823.69
July	18,743.56	1,324.60	704.26	*3,518.80	17,253.62
August	18,869.51	2,667.82	1,226.21	376.96	23,140.50
September	18,693.29	3,486.66	616.02	392.00	23,187.97
Total	218,689.17	23,748.29	13,831.41	8,506.93	264,775.89
Bank Commission	.....	.....	.....	.....	41,532.88
Total	.....	.....	.....	.....	306,308.68

*Credit

TABLE No. 13

EXPENSES COLLECTING OF ADMINISTRATION AND OPERATION OF INTERNAL REVENUE SEVICE, BY DISTRICTS AND MONTHS.
FISCAL YEAR 1926-27

District	October	November	December	January	February	March	April	May	June	July	August	September	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	108.90	100.00	100.00	100.00	110.77	100.00	100.00	100.00	100.00	100.00	100.00	106.70	1,226.37
Cap Haitien ...	1,844.33	1,830.72	1,799.41	2,863.71	2,232.43	1,871.60	2,858.30	4,506.77	2,036.35	1,779.79 *	2,290.67	2,278.25	24,632.75
Cayes	1,173.81	1,088.35	1,351.75	1,228.67	1,180.95	1,189.60	1,188.03	1,168.70	1,163.35	1,231.09	1,167.85	1,175.35	14,307.50
Gonaives	1,272.48	2,068.14	1,537.89	1,321.52	1,764.42	1,628.10	1,340.98	1,327.27	1,345.56	1,246.95	1,281.54	1,294.22	17,429.07
Jacmel	1,119.12	1,231.31	1,316.65	1,416.40	1,337.15	1,321.65	1,404.97	1,392.40	1,428.65	1,496.70	1,156.25	1,194.95	15,816.20
Jérémie	1,226.48	1,157.65	1,121.65	1,254.40	1,181.65	1,223.65	1,274.40	1,171.65	1,226.65	1,305.54	1,284.65	1,228.32	14,656.69
Miragoane	345.00	347.75	355.33	347.75	345.00	364.69	345.00	345.00	345.00	355.55	395.00	345.00	4,236.07
Petit Goave ...	779.68	766.65	766.65	811.42	850.00	771.65	805.00	771.65	786.65	802.17	826.65	771.65	9,509.82
Port au Prince	12,112.57	10,224.15	13,243.67	9,404.01	13,375.48	11,324.62	12,389.92	13,512.24	10,930.83	11,231.17	13,391.24	13,731.53	144,871.43
Port de Paix .	729.62	657.73	635.00	635.00	594.85	634.70	701.55	585.00	585.00	479.59	510.00	310.00	7,058.04
Saint Marc	826.65	862.95	909.65	1,150.15	1,323.65	858.90	889.65	1,061.31	875.65	784.65	736.65	752.00	11,031.86
Total	21,538.64	20,335.40	23,137.65	20,533.03	24,296.35	21,289.16	23,297.80	25,941.99	20,823.69	17,253.62	23,140.50	23,187.97	264,775.80
Bank Commission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	41,532.88	41,532.88
Total	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	64,720.85	306,308.68

*Credit

TABLE No. 14

COST OF COLLECTING ONE GOURDE OF INTERNAL REVENUE, BY DISTRICTS AND MONTHS, FISCAL YEAR 1926-27

District	October	November	December	January	February	March	April	May	June	July	August	September	1926-27 Average	1925-26 Average
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Aquin	.0457	.0659	.0691	.0686	.0843	.0617	.0740	.0276	.0870	.3264	.1403	.1795	.0702	.0691
Cap Haitien	.0296	.0792	.0750	.1130	.1132	.0955	.0980	.2782	.1168	.1066*	.1836	.1794	.0884	.0818
Cayes	.0227	.0682	.0637	.0831	.0802	.0777	.0395	.0375	.0547	.1065	.0873	.0829	.0560	.0406
Gonaives	.0490	.2181	.1052	.0881	.1658	.1507	.0879	.1623	.1968	.1594	.2175	.0426	.1269	.0944
Jacmel	.0400	.0991	.0896	.0889	.0870	.0860	.0634	.0868	.1393	.1610	.1278	.1178	.0885	.0794
Jeremie	.0512	.1273	.0967	.1453	.1351	.1576	.1449	.1484	.2462	.2492	.1714	.1918	.1325	.1116
Miragoane	.0556	.1231	.0975	.1351	.1242	.1234	.0965	.0928	.1591	.1909	.1393	.1097	.1107	.1436
Petit Goave	.0281	.0878	.0860	.0872	.1020	.1095	.0520	.0882	.1352	.1469	.1989	.1048	.0812	.0766
Port au Prince	.0341	.0439	.0181	.0365	.0972	.0912	.0622	.1103	.0562	.0468	.0859	.0819	.0517	.0555
Port de Paix	.0240	.1222	.0654	.0853	.0991	.1083	.0877	.0411	.1184	.1137	.1439	.0749	.0743	.0803
Saint Marc	.0382	.1179	.0948	.1390	.1275	.0589	.0601	.1365	.1114	.1092	.0939	.1401	.0900	.1050
Average	.0343	.0607	.0286	.0557	.1014	.0937	.0668	.1071	.0721	.0541	.0993	.0972	.0638	.0632
Bank Commission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0100	.0100	.0100
Average	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.1072	.0738	.0732

*Credit

expended in this connection was made in July in the amount of Gdes. 3,919.55. Thus it will be observed that in reality there were miscellaneous expenditures during July in the amount of Gdes. 400.75, which represents the difference between the credit of Gdes. 3,518.80 as shown on table No. 12 and the full reimbursement indicated above, namely, Gdes. 3,919.55. It should perhaps parenthetically be added that in a transaction of this kind costs of survey constitute a charge which is collected in addition to proper rental before the lessee is allowed to take possession of the land.

Table No. 13 shows administrative and operating expenses of the Internal Revenue Service by districts and months during 1926-27. The district of Cap Haitien showed a credit for the month of July, which reflected the reimbursement mentioned in discussion of table No. 12, in this case from the standpoint of the district itself. Perhaps a more comprehensive picture of internal revenue expense by districts and months is presented on table No. 14 which shows these disbursements in terms of the cost per gourde collected by districts and by months. It will be noted that the lowest average collection cost per gourde during 1926-27 was achieved by the district of Port au Prince. This may be regarded with satisfaction particularly in view of expenses of general application which are met by this district. The actual cost per gourde collected in Port au Prince in 1926-27 was Gdes. 00.0517 as compared with Gdes. 00.0555 in 1925-26. Cayes showed the next lowest collection cost per gourde during the year under review, the expenditure averaging Gdes. 00.0560, which was an increase over such cost in that district during the preceding year. The sharpest increase in cost per gourde collected occurred in the Gonaïves district, the expense being greater by Gdes. 00.0325 per gourde collected. On the other hand Miragoane showed the greatest decrease in collection cost per gourde, such cost in that district during 1926-27 being Gdes. 00.0329 less than in the preceding year.

In the main administrative and operating expenses of the Bureau of Internal Revenue fluctuated but little in the year under review as compared with the previous year. The actual increase in cost per gourde collected was but Gdes. 00.0006.

Administrative Organization

No changes in organization of collection offices occurred during the year 1926-27, with the exception of those in rural communes, as set forth earlier in the present report. The Bureau maintained ninety-five offices during the year, eleven at open ports and eighty-four in rural communes.

Personnel

Table No. 15 shows the number and classification of employees of the Internal Revenue Service according to districts for the year 1926-27. The

TABLE No. 15

PERSONNEL

	Collector	Office Employees	Rural Agents	Total
Aquin	1 (a)			1
Cap Haitien	1	7	24	32
Cayes	1	3	9	13
Gonaives	1	5	7	13
Jacmel	1	4	6	11
Jeremie	1	3	6	10
Miragoane	1 (a)	1	4	6
Petit Goave	1	3	1	5
Port au Prince	1 (b)	22	15	38
Port de Paix	1	1	6	8
Saint Marc	1	1	5	7
Total	11	50	83	144

(a) Deputy Collector (b) Director General

personnel of the Bureau consisted of nine Americans and 135 Haitians, a total of 144 at the close of 1926-27 as against 143 on September 30, 1926 . Of the nine Americans all but two were also carried as officers of the Customs Service. While numerical comparison ostensibly suggests addition of but one employee during 1926-27, in point of fact several re-adjustments were effected. Replacements and additions which occurred involved a slightly higher pay-roll expense.

Cases of incompetence and embezzlement were revealed during the year. Particularly disquieting was discovery in a northern commune of an instance of collusion between the Internal Revenue agent and director of registration whereby both had been defrauding the government of fees in connection with transactions in landed property. Though complete evidence was obtained, to date the arrest of neither has been effected though apparently reliable information as to their whereabouts has been repeatedly at hand. There were also cases of less involved dishonesty, notably instances where agents of the Internal Revenue Service simply absconded with their collections. Under present conditions tardiness on the part of an agent in submitting periodic reports as required must necessarily be regarded with suspicion. Delinquency of this nature has often proved to be a first indication of fraud. The ineffectuality of present practice in bringing fugitives to justice and lack of interest by the courts continue to accentuate the difficulties attendant upon collection of internal revenue.

Quarters and Equipment

While no important purchases of equipment were made in 1926-27, desks and other furniture ordered during the preceding year were received and installed. Moderate quantities of general supplies were purchased currently as needed. It is probable that substantial purchases of

equipment and acquisition of additional office space will be necessary during 1927-28 in order to accommodate employees of the domanial service recently transferred to offices of the Bureau of Internal Revenue.

Digest of Chief Taxes Collected

The remainder of the present report is devoted to summary treatment of various sources of internal revenue. While legislation which may be expected to enhance revenues from public land rentals during 1927-28 was enacted during the fiscal period under review, actual collections during 1926-27 were effected under the same laws and by the same general methods employed during 1925-26.

Emigration Taxes

Revenues from emigration tax reflect principally a decrease in the number of emigrants departing for Cuba during the year under discussion as compared with 1925-26. While total receipts from this source include license and inspection taxes appurtenant to emigration, the major portion of revenue from this tax is dependent upon the passport and registration fee of Gdes. 41.25 as collected directly or indirectly from each emigrant. An effort to postulate a normal or average condition or to make an even moderately accurate forecast in connection with the emigration tax would be practically useless. It is believed, however, that present methods of collection are efficient and furnish dependable retrospective data. Table No. 16 shows the record of collections from this tax over the past five years. It will be noted that the number of emigration agents and vessels licensed during 1926-27 was greater than in the preceding year. This is reflected in a corresponding increase in license fees. The total number of emigrants departing for Cuba during 1926-27 was 1,361 less than in 1925-26.

TABLE No. 16

EMIGRATION STATISTICS

Fiscal year	No. of Agents	No. of Vessels	No. of Emigrants	Licence Fees	Passport Fees	Receips Total
				Gourdes	*Gourdes*	*Gourdes*
1922-23	.....	.....	10,152	25,000.00	305,560.00	330,560.00
1923-24	27	2	20,117	39,000.00	829,861.00	868,861.00
1924-25	27	10	21,517	69,650.00	887,576.25	957,226.25
1925-26	22	9	22,970	66,500.00	947,512.50	1,014,012.50
1926-27	25	12	21,619	69,150.00	891,783.75	960,933.75

With regard to the number of emigrants returning from Cuba the most common estimate is a ratio of two-thirds, that proportion of emigrants departing for Cuba during a given year being presumed to return to Haiti during that year. Strictly speaking partial data are ob-

tainable from manifests of steamship companies operating between Cuba and Haitian ports. Each passenger from Cuba to Haiti who presents an emigrant passport in lieu of paying steamship passage tax is listed together with the number of his passport on such a manifest. By actual count the number of returning emigrants so indicated during 1926-27 was 2,956. It is known, however, that the majority of such emigrants return to Haiti without their passports as ordinary passengers on ships plying between Haitian and Cuban ports. Even with this fact in mind it would seem evident from such conclusion as may be drawn from statistics bearing upon entry of steamship passengers into Haiti that a ratio as high as two-thirds within the meaning of the present discussion is over liberal.

Stamp Service

With regard to various stamp taxes, administrative methods in operation during 1925-26 were continued during the year under review. Following adjustment of inventories with the National Bank of Haiti (the selling agent) as effected during 1925-26, the practice of completing a monthly inventory continued as a check upon discrepancies in this connection. As one major problem of the stamp service is that of accounting for thousands of stamps of small denomination, elimination of error in this respect is gratifying.

Legislation requiring communal business licenses to be delivered on stamped paper was more successfully enforced during the year under review than heretofore. The attitude of people of the rural sections of the country in the matter of buying stamps and stamped paper still leaves much to be desired. However, this condition for the most part reflects laxness of Internal Revenue agents in enforcing the law in the past, a situation which is gradually improving under more exacting supervision.

Income Tax

Collecting income tax under existing laws is a difficult problem. It is patent that all tax legislation should be as concise and explicit as possible; it would seem that need for regularity and precision applies with peculiar force to income tax laws.

In point of fact, however, context of Haitian income tax law is particularly bewildering. There is a maze of amendment and counter-amendment which necessitates administrative interpretation.

Under certain provisions of these laws the Bureau may accept from other than foreign enterprises a tax based on annual rental value of their business establishments. This practice has been rather common in view of its expediency. For example, during 1926-27 of a total of 1,501 income

taxpayers, 57 submitted statements of account while 1,444 paid on rental value. Aside from self-evident inequalities inherent to the latter procedure, it can hardly be classed as an "income tax" in any strict sense.

What seems to be needed is a single comprehensive income tax law incorporating certain principles now operative and eliminating other features. Such a law particularly should establish machinery to facilitate exaction of a proper and business-like statement of account from each taxpayer, and should in general be prepared in keeping with modern income tax legislation.

Stock and Bond Tax

Revenue from the annual tax of one-fourth of one per cent on the stocks and bonds of Haitian corporations totalled Gdes. 51,280.28 in 1926-27 as compared with Gdes. 63,089.91 during the previous year. This decrease reflects diminution of total securities of Haitian corporations outstanding during the year. While five new Haitian corporations of comparatively small aggregate capitalization were formed in 1926-27 an equal number of domestic corporations of considerably larger aggregate capitalization liquidated. Thus receipts from this tax are a further indication of the less favorable business conditions obtaining in 1926-27 as compared with 1925-26. In the latter year there was but one liquidation.

Occupational Taxes on Foreigners

Occupational taxes on foreigners yielded Gdes. 245,150.50 during 1926-27 as compared with Gdes. 239,062.51 in 1925-26. Detail of collections from this source is shown on table No. 17. The slight increase in revenue is interesting as the number of foreigners subjected to payment was smaller in 1926-27 than during the previous year. In 1926-27 the number of taxpayers in the group under discussion was 1,566 as against 1,591 in 1925-26. In spite of the diminution indicated it is believed that those properly amenable to payment of these taxes were more successfully reached during the year under review than in the preceding year. There is little question that fewer foreigners were employed in Haiti during 1926-27 than in 1925-26.

However, collections of revenue from this general source are based upon a differential scale on which fees vary according to the nature of the occupation in which a foreigner is engaged. Collection of a proportionately greater number of fees of higher denomination in short is the explanation of increased revenues from occupational taxes in the year covered by the present report. There were more foreigners employed in navigation, sugar and banking enterprises during 1926-27 than in 1925-26. The occupations mentioned are among those from which the more substantial fees accrue to the government.

TABLE No. 17

RECEIPTS FROM FOREIGNERS' OCCUPATIONAL TAX, FISCAL YEAR 1926-27

Communes	No. of Tax Payers	Amount of Taxes Paid	10 p. c. Sur-taxes Paid	Total
		Gourdes	*Gourdes*	*Gourdes*
Aquin	6	722.50	.....	722.50
Cap Haitien	231	33,849.29	538.12	34,387.41
Borgne	8	853.15	.....	853.15
Fort Liberté	14	1,013.75	.....	1,013.75
Port Margot	3	700.00	172.50	872.50
Quartier Morin	2	425.00	.....	425.00
Trou	1	50.00	.....	50.00
Cayes	76	12,155.00	33.75	12,188.75
Cavaillon	3	112.50	.....	112.50
Coteaux	1	37.50	.....	37.50
Gonaives	69	11,131.25	118.00	11,249.25
Gros Morne	2	87.50	37.50	125.00
Saint Michel	12	720.00	.....	720.00
Jacmel	43	9,366.28	.....	9,366.28
Jeremie	31	7,468.75	42.50	7,511.25
Dame Marie	3	600.00	.....	600.00
Petit Goave	68	11,067.19	136.89	11,204.08
Grand Goave	3	318.75	.....	318.75
Miragoane	25	3,144.85	4.37	3,149.22
Anse à Veau	2	50.00	.....	50.00
Baradère	4	337.50	3.12	340.62
Petit Trou de Nippes	5	193.75	.....	193.75
Port au Prince	759	121,086.37	2,466.46	123,552.83
Arcahaie	4	118.75	.....	118.75
Ganthier	1	150.00	75.00	225.00
Léogane	12	1,318.75	.....	1,318.75
Mirebalais	2	262.50	.....	262.50
Port de Paix	59	8,709.40	.....	8,709.40
Mole Saint Nicolas	1	250.00	.....	250.00
Saint Louis du Nord	24	2,345.00	2.00	2,347.00
Saint Marc	87	12,362.50	143.26	12,505.76
Petite Rivière de l'Artibonite	5	369.25	.....	369.25
Total	1,566	241,377.03	3,773.47	245,150.50

Public Land Rentals

Table No. 18 indicates public land rentals as collected by districts during 1926-27. The total collection of Gdes. 213,851.77 as shown is twelve per cent in excess of total rentals of Gdes. 191,390.71 received during 1925-26. The number of lessees and amounts of rental due as taken from rolls maintained in this connection are also shown. It should be explained that rentals paid as indicated on table No. 18 include total collections from this source during 1926-27 without reference to the fiscal year to which such rentals applied. The number of lessees and amounts due appertain only to the year under review. Receipts in excess of rentals due as shown on table No. 18 include payments of delinquent rentals.

Under ordinary conditions collection during a given year of the full amount shown on the rolls for that year has not been expected. Legislation under which public land rentals have been collected allowed a delay of ten months in which to pay rental before expulsion procedure was instituted. While it is true that a penalty of ten per cent of the rental accrued during each month of delinquency, ultimate payment has been by no means assured. The indigence and itinerant propensities of many

TABLE No. 18

PUBLIC LAND RENTALS,
FISCAL YEAR 1926-27

District	No. of Lessees	Amount of Rolls	Rentals Paid
		Gourdes	*Gourdes*
Aquin	47	1,196.00	738.50
Cap Haitien	4,678	77,871.00	38,886.31
Cayes	430	10,017.59	10,794.44
Gonaives	2,334	32,463.41	22,083.37
Jacmel	1,562	36,851.40	31,404.55
Jeremie	1,250	28,907.95	24,535.73
Miragoane	346	3,640.50	3,523.70
Petit Goave	261	3,172.75	3,571.00
Port au Prince	3,130	45,634.69	36,748.87
Port de Paix	1,177	18,263.84	14,807.32
Saint Marc	1,654	32,837.70	26,757.98
Total	16,869	290,856.83	213,851.77

occupants of state land quite often precluded recovery of even a proportion of the rental due.

A review of administrative difficulties in connection with collection of public land rentals was given in the annual report of the Bureau of Internal Revenue for 1925-26. It will be recalled that primarily lack of centralized control was indicated as one major obstacle to greater efficiency in effecting collections. The law of July 26, 1927, was enacted to unify activities pertaining to lands of the national domain, to establish a fair and more equitable basis for leasing these lands, effective measures for collection of rentals and to provide a less expensive procedure for those who desire to become tenants of the state. To these various ends administration of the private domain of the state was transferred from the Department of the Interior to the Department of Finance.

Execution of certain administrative features of the law of July 26, 1927, devolves upon the Bureau of Internal Revenue. In this connection initial steps have been taken to provide for accurate surveys and for a simplified process for leasing state land. Special attention has been directed toward elimination of unneccessary fees heretofore involved in in acquiring leases. Large areas of state land are available for lease, a considerable proportion of which are suited to agriculture. Prospective tenants are encouraged to apply for leases on the favorable annual rental basis authorized in the above law, namely, six per cent of current market value of the land. It is believed that measures as outlined are first essentials to development of a sound and beneficial public land policy in Haiti. It is anticipated as well that adoption of these methods will serve materially to enhance revenue from public land rentals during 1927-28 and succeeding years.

Other interesting developments bearing upon this source of revenue occurred during the year under review. The Haitian American Development Corporation and the Haitian Agricultural Corporation, by virtue

of contracts sanctioned by the laws of January 7th, and July 11, 1927, respectively, acquired the right to lease large areas of sparsely tenanted state lands in the northern part of Haiti between Limonade and Fort Liberté for an annual rental of six per cent of the current value of such lands. These leases are made for agricultural purposes.

Lands acquired by these companies either through lease from the state or by purchase from private individuals are being cleared and planted in sisal, tobacco and other produce to which the soil is adapted. These corporations employ a considerable number of the local population, many of whom otherwise would annually emigrate to Cuba to find employment during the harvest season in the sugar cane fields of that country.

Rights of the comparatively few tenants of the state in the district indicated above, whether they hold leases or occupy small areas of land without the formality of a lease, are amply protected under terms of the contracts between the state and these agricultural corporations. Such tenants may retain their holdings indefinitely by continuing annual rental payments. Land acquired by these agricultural corporations has been practically uninhabited and untilled since French colonial days, and intensive cultivation of these areas now promises to be an important factor in economic development of the country.

Recording Fees and Property Transfer Tax

Continued progress in administration of laws providing for recording fees and property transfer tax marked activity in this connection during 1926-27. Table No. 19 indicates by districts the sum of both given and appraised capital values involved in sales and mortgages upon which the legal taxes (one per cent on sales and two per cent on mortgages of property) were collected during the year under review. Income from documentary recording fees during 1926-27 was Gdes. 27,968.81 greater than in 1925-26. While this figure represents an increase of nine per cent, its true significance is apparent only when conditions relative to trans-

TABLE No. 19

VALUE OF SALES AND MORTGAGES OF REAL PROPERTY, FISCAL YEAR 1926-27

Districts	Sales	Mortgages
	Gourdes	*Gourdes*
Anse à Veau	102,690.00	36,115.04
Aquin	119,707.50	34,869.39
Cap Haitien	505,535.42	308,158.54
Cayes	411,082.13	889,962.72
Gonaïves	243,108.00	164,612.00
Jacmel	677,803.07	167,520.78
Jérémie	182,156.00	126,298.00
Petit Goave	342,658.00	109,629.00
Port au Prince	3,312,098.00	4,946,231.21
Port de Paix	140,742.00	88,545.25
Saint Marc	166,317.00	100,892.25

actions in landed property are thoroughly understood. Every effort is made to determine the true consideration upon which a sale or mortgage is executed, but it is known that considerable fraud is practiced in this respect for obvious reasons.

Transactions of the character under discussion naturally react to current business conditions, and on this basis it may well be assumed that the average capital involved in each such transaction as well as the aggregate capital volume of sales and mortgages affecting property was appreciably less in 1926-27 than in 1925-26. It may therefore be stated that the increase of nine per cent in revenue in point of fact indicates that, proportionately, a larger number of transactions were reached by the tax during 1926-27 than in the preceding year.

TABLE No. 20

CONSULAR FEES ACCRUING TO THE STATE.
FISCAL YEARS 1924-25, 1925-26 AND 1926-27

Consulate	1924-25	1925-26	1926-27
	Gourdes	Gourdes	Gourdes
Amsterdam	2,903.20	4,620.00	3,379.25
Antilla	82.50	10.00	120.00
Antwerp	453.35	1,143.45	1,858.75
Barcelona	353.65	219.30	257.50
Bordeaux	5,442.45	7,930.55	3,855.00
Boston, Mass.	.....	108.65	65.00
Bremen	5.00	50.00	60.00
Cadiz	.....	.....	27.50
Colon, Panama	.....	332.50	695.00
Camaguey	88.78	95.00	.....
Comendador, R.D.	1,592.50	1,477.50	1,037.50
Copenhagen	802.40	702.75	500.00
Curaçao	.....	409.30	987.50
Dajabon, R.D.	3,020.00	2,810.00	482.50
Funchal	.....	.....	30.00
Calveston, Texas	.....	733.50	1,485.00
Genoa	931.25	1,265.05	1,011.25
Geneva	.....	51.15	50.00
Hamburg	4,314.70	7,797.05	9,035.75
Havana	.....	214.55	160.90
Havre	7,488.80	8,716.90	6,072.50
Houston, Texas	.....	362.30	975.00
Inagua	.....	35.00	147.50
Kingston, Ja.	.....	130.00	.....
Leipzig	.....	37.40	30.00
Lille	.....	.....	7.50
Liverpool	.....	1,612.85	7,045.00
London	2,527.50	3,234.10	2,334.30
Malaga	.....	28.65	22.50
Marseille	635.00	1,691.40	1,007.50
Milan	31.25	.....	26.25
Mobile, Ala.	847.75	1,113.25	1,558.75
Nantes	4.40	199.90	21.60
Naples	.....	309.60	168.75
New Orleans	2,589.50	3,339.10	2,337.50
New York	113,026.15	104,465.55	78,779.25
Paris	543.40	527.10	1,115.25
Ponce	.....	117.80	212.00
Port Arthur, Texas	.....	33.65	385.00
Port of Spain	402.50	85.30	44.30
Puerto Plata, R.D.	712.95	383.15	106.25
Rome	18.75	34.40	7.25
San Francisco, Calif.	.....	.....	140.00
Santiago de Cuba	1,035.88	120.90	172.10
Santo Domingo, R.D.	611.70	74.90	85.00
Valencia, (Spain)	21.25	78.65	52.50
Washington, D.C.	287.50	41.15	32.50
Zurich	.....	34.40	.....
All the other Consulates	2,140.34	302.60	.....
Total	152,914.40	157,080.30	127,984.45

Consular Fees

Consular receipts for the year 1926-27 and for the two preceding years are shown on table No. 20. These revenues represent for the most part fees collected in connection with consular invoices, of which fifty per cent accrue to the state. The balance is retained by the consular officials who effect the collection. Total consular receipts during 1926-27 amounted to Gdes. 127,984.45 a decrease of Gdes. 29,095.85 from those of the preceding year. The most important single diminution of revenue from this source occurred in the consulate of New York where collections during 1926-27 were less by Gdes. 25,686.30 than those of 1925-26.

Steamship Passage Tax

Table No. 21 and table No. 22 show receipts from steamship passage tax by districts and by months, respectively. These tables are prepared

TABLE No. 21

RECEIPTS FROM STEAMSHIP PASSAGE TAX BY PORTS,
FISCAL YEAR 1926-27

District	Departures	Arrivals	Total
	Gourdes	Gourdes	Gourdes
Aquin	.....	.....	.....
Cap Haitien	1,740.00	1,800.00	3,540.00
Cayes	4,740.00	41,110.00	45,850.00
Gonaives	100.00	30.00	130.00
Jacmel	100.00	800.00	900.00
Jeremie	.....	150.00	150.00
Miragoane	.....	.....	.....
Petit Goave	40.00	130.00	170.00
Port au Prince	19.030.00	18,190.00	37,220.00
Port de Paix	650.00	9,310.00	9,960.00
Saint Marc	120.00	210.00	330.00
Total	26,520.00	71,730.00	98,250.00

TABLE No. 22

RECEIPTS FROM STEAMSHIP PASSAGE TAX BY MONTHS,
FISCAL YEAR 1926-27

	October	November	December	January	February	March	April
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Departures	2,310.00	950.00	1,510.00	2,060.00	1,820.00	2,540.00	4,140.00
Arrivals	3,870.00	2,490.00	3,430.00	2,050.00	1,550.00	3,260.00	2,170.00
Total	6,180.00	3,440.00	4,940.00	4,110.00	3,370.00	5,800.00	6,310.00

	May	June	July	August	September	Total
Departures	2,220.00	2,400.00	2,890.00	1,940.00	1,740.00	26,520.00
Arrivals	27,830.00	10,590.00	8,670.00	2,940.00	2,880.00	71,730.00
Total	30,050.00	12,990.00	11,560.00	4,880.00	4,620.00	98,250.00

from special data as under budgetary law such income is grouped with that from sales of documentary stamps. Revenues from this source accrue from a uniform tax of Gdes. 10.00 as collected from each steamship passenger entering or leaving Haiti.

Total collections from steamship passage tax during 1926-27 amounted to Gdes. 98,250.00 as compared with Gdes. 122,780.00 in the preceding year, a decrease of Gds. 24,530.00. The district of Cayes suffered the greatest loss of revenue from this source, the total decrease in that district amounting approximately to Gdes. 20,000.00. Practically all of this decline was due to diminution in number of incoming passengers. This is significant, as it is known that the majority of Haitian emigrants who return from Cuba as ordinary passengers disembark at Cayes. Decreased revenue from steamship passage tax in that district therefore points to loss in probable repatriations during 1926-27. A similar decline totalling over Gdes. 10,000.00 occurred at Petit Goave, and is explicable on the same basis. Ordinarily there is no emigration from that port. During 1925-26, however, due to unprecedented demand for Haitian labor, Petit Goave became a temporary port of call for emigration vessels. In the same fiscal period, under provisions of law which require emigration companies so far as possible to return emigrants to the port of their depature, one thousand emigrants were repatriated at Petit Goave. Because of inability to show proper passports, the steamship passage tax of Gdes. 10.00 was collected on account of each such returning emigrant. Revenue from the source under discussion in Port au Prince increased Gdes. 5,650.00 during the year under review as compared with the preceding year, Comparison of data shown on table No. 21 with corresponding statistics for 1925-26 shows that collections of passage tax from incoming passengers at Port au Prince were practically the same in both years. The increase shown at Port au Prince during 1926-27 was due to a greater number of outgoing passengers, and represents approximately the total increase in collections from such passengers for the year.

Opinions differ as to the importance of general travel statistics applied as an index to business conditions of a country. Nevertheless, increase in departures from Haiti during the year under review seem significant. The tourist element in such travel is practically negligible. It is assumed therefore that a greater number of outgoing passengers in 1926-27 as compared with 1925-26 serves as additional indication of less satisfactory business conditions of the year under review. Less reliable indications obtain from comparison of annual collections of passage tax as collected from incoming passengers where the close interrelation of emigration conditions with such collections practically removes possibility of interpreting receipts either in terms of general travel or business conditions.

Comparison of receipts from steamship passage tax by months, as shown in table No. 22, reveals that by far the most substantial collections

were effected during May, June and July. The major portion of these receipts were collected from incoming passengers. As the months indicated are known to be those in which the greatest number of emigrants return to Haiti from Cuba, this table furnishes additional confirmation of the important bearing of emigration upon collections from the source under discussion.

Irrigation Tax

Receipts from the irrigation tax by districts are indicated on table No. 23. This tax amounts to one gourde per carreau (3.18 acres) per annum. Total receipts amounted to Gdes. 8,329.51, a small decrease from the amount collected during 1925-26. While the unimportance of revenue from this source still obtains, and while no developments affecting these receipts materialized during the year under review, the comparative stability of collections indicates that evasion of this small tax has been minimized if not entirely eliminated.

TABLE No. 23

RECEIPTS FROM IRRIGATION TAXES,
FISCAL YEAR 1926-27

Commune	Amount due	Amount collected	Amount unpaid
District of Port au Prince:	*Gourdes*	*Gourdes*	*Gourdes*
Croix des Bouquets	4,182.84	3,185.72	997.12
Léogane	2,438.88	1,599.26	839.62
Thomazeau	1,933.95	1,155.98	777.97
Ganthier	1,511.88	1,141.81	370.07
Port au Prince	629.06	574.74	54.32
Pétion Ville	358.18	327.00	31.18
District of Cayes:			
Cayes	497.00	345.00	152.00
Total	11,551.79	8,329.51	3,222.28

Conclusion

A review of 1926-27 from the viewpoint of administrative policy is interesting. It may be said that collection of internal revenue under existing legislation has presented a problem with two main aspects. First, there is a group of revenues which depend almost entirely upon general business and seasonal conditions which are beyond control of the Bureau. Collections from sources of this kind may generally be classified as "contingent revenues." Conspicuous examples are emigration tax and circulation tax on bank notes. Second, there are collections which may materially be enhanced by increasingly aggressive application of present laws, notably those from public land rentals and, under present conditions, income tax. In lieu of a better designation such collections may be classi-

fied as "administrative revenues." Increased receipts from taxes of an administrative character are of course desirable where they may be obtained on a practical basis. There has been some question as to the ultimate advantage of assuming increased expense upon which greater income from "administrative revenues" might well be predicated. Any activity in this connection must necessarily be experimental. Nevertheless, statistics for 1926-27 would seem to confirm belief that further diligence may profitably be directed to collection of revenues of this nature. Faced with the record attained in the very prosperous fiscal period 1925-26, the Bureau was enabled at cost of a moderate increase in administrative expenses during 1926-27 to approximate revenues of the preceding fiscal year during a business period which was far less favorable.

Respectfully,

J. S. STANLEY,
Director General of Internal Revenue.

APPENDIX

SCHEDULES

SCHEDULE No. 1

QUANTITY AND VALUE OF IMPORTS INTO HAITI, BY COUNTRIES OF ORIGIN

OCTOBER, 1926—SEPTEMBER, 1927

AGRICULTURAL MACHINERY, TOOLS AND IMPLEMENTS:		Gourdes
Belgium		20
China		5
Dominican Republic		1,151
France		6,127
Germany		51,663
Italy		5,974
Netherlands		13,075
United Kingdom		141,238
United States		375,747
Total		595,000
ANIMALS, LIVE :	Kilos	
Dominican Republic	578,649	423,164
France	1,306	8,657
Jamaica	78	60
Porto Rico	50	295
United States	30,362	8,941
Total	610,445	441,117
BOOKS AND OTHER PRINTED MATTER:		
Austria	2	5
Bahama Islands	1	10
Belgium	694	2,679
Canada	18	40
Canal Zone	2	8
Cuba	1	2
Curaçao	27	65
Czechoslovakia	1	2
Denmark	212	146
Dominican Republic	3	17
Egypt	25	43
France	31,906	130,311
Germany	5,127	36,062
Hungary	6	17
Italy	31	263
Netherlands	426	1,931
Norway	3	14
Porto Rico	8	42
Spain	4	22
Sweden	2	22
Switzerland	100	366
Syria	1	3
United Kingdom	1,856	5,342
United States	11,251	63,625
Total	51,707	241,017
CARS, CARRIAGES AND OTHER VEHICLES:		
Automobiles—	Number	
Cuba	1	1,000
Dominican Republic	14	21,350
Germany	1	2,184
United States	372	1,503,733
Total	388	1,528,267

CARS, CARRIAGES AND OTHER VEHICLES—Continued	Number	Gourdes
Trucks—		
Germany	3	9,977
United States	103	436,383
Total	106	446,360
All other—		
Belgium		2,259
Canada		8
Canal Zone		176
Dominican Republic		10
France		47,053
Germany		6,971
Italy		168
United Kingdom		16,146
United States		556,252
Total		629,043
CEMENT:	Kilos	
Belgium	208,733	24,711
Denmark	402,600	28,522
France	4,144	147
Germany	4,675,942	286,221
Netherlands	339,400	27,322
United States	7,921,278	585,890
Total	13,552,117	952,613
CHEMICAL AND PHARMACEUTICAL SUBSTANCES AND PRODUCTS:		
Crude substances and products—		
Belgium	316	235
France	1,681	4,707
Germany	1,688	7,519
Italy	14	34
Netherlands	85	130
United Kingdom	149	712
United States	49,068	45,739
Total	53,001	59,076
Chemical and Pharmaceutical Products—		
Calcium carbide—		
Cuba	46	23
United States	4,496	12,317
Total	4,542	12,340
Patent Medicine—		
Bahama Islands	2	12
Belgium	3	15
Cuba		1
Dominican Republic	84	296
France	17,153	139,121
Germany	1,338	17,543
Italy	47	863
Jamaica	169	265
Netherlands	223	8,799
Spain	2	18
Switzerland	1	7
United Kingdom	3,782	24,600
United States	9,638	61,480
Total	32,442	253,020

CHEMICAL AND PHARMACEUTICAL SUBSTANCES AND PRODUCTS—Continued

	Gourdes
All other—	
Bahama Islands	3,419
Belgium	4,815
Dominican Republic	45
France	90,719
Germany	48,649
Hungary	32
Italy	608
Netherlands	3,535
Switzerland	1,613
United Kingdom	6,659
United States	412,175
Total	572,209
Oils, fats, waxes and their derivatives—	
Bahama Islands	5
Belgium	965
Cuba	4
Dominican Republic	1,840
France	57,942
Germany	237,970
Italy	17
Netherlands	32,686
United Kingdom	3,387
United States	147,812
Total	482,628
All other—	
Belgium	50
France	1,574
Germany	2,843
Netherlands	3
United Kingdom	117
United States	29,550
Total	34,137
CLOCKS AND WATCHES:	
Belgium	120
Cuba	20
Dominican Republic	55
France	15,685
Germany	18,242
Italy	1,817
Netherlands	600
Switzerland	10,010
United Kingdom	1,823
United States	12,734
Total	61,106

	Kilos	
COKE, BRIQUETTES, AND OTHER FUEL:		
Coal—		
Dominican Republic	200	50
United States	120,268	11,803
Total	120,468	11,853
COPPER AND ALLOYS AND MANUFACTURES OF:		
Austria		85
Belgium		478
Canada		5
Dominican Republic		315
France		51,804
Germany		19,112
Italy		195

COPPER AND ALLOYS AND MANUFACTURES OF—Continued		Gourdes
Japan		21
Netherlands		110
Sweden		120
United Kingdom		9,747
United States		336,128
Total		418,120
CORK AND MANUFACTURES OF:	Kilos	
France	786	4,851
Germany	25	260
Netherlands	40	141
Spain	17	95
United States	2,326	5,228
Total	3,194	10,575
COTTON AND MANUFACTURES OF:		
Unmanufactured—		
Belgium	8	26
Dominican Republic	140	28
France	37	102
United States	6,356	9,032
Total	6,541	9,188
Blankets and blanket cloth—		
Belgium	1,511	1,840
Cuba	11	100
France	241	1,931
Germany	4,651	18,499
Italy	2,970	16,798
Japan	317	2,190
Netherlands	530	1,760
United Kingdom	1,843	7,098
United States	694	8,587
Total	12,768	58,803
Cloths, plain woven—		
Bleached or unbleached—		
Belgium	234	4,568
Cuba	1	10
Czechoslovakia	14	496
Dominican Republic	17	78
France	2,281	15,460
Germany	1,478	6,124
Italy	108	565
Switzerland	33	1,175
United Kingdom	61,968	370,953
United States	741,381	3,207,511
Total	807,515	3,606,940
Dyed or printed—		
Belgium	322	989
China	1	35
Cuba	9	46
Dominican Republic		5
France	4,343	50,513
Germany	454	3,711
Italy	20,906	54,028
Japan	365	2,571
Netherlands	1,559	7,518
United Kingdom	78,990	564,747
United States	831,830	5,181,115
Total	938,779	5,865,278

COTTON AND MANUFACTURES OF—Continued

	Kilos	Gourdes
Embroidered—		
Belgium	27	125
France	142	6,260
Germany	2	57
Switzerland	6	259
United Kingdom	913	11,347
United States	1,201	15,187
Total	2,291	33,235
Cloths, twilled or figured in the loom—		
Bleached or unbleached—		
Belgium	68	700
Canal Zone	111	6,343
Cuba		2
France	766	8,302
Italy	3,369	31,158
Netherlands	10	296
Switzerland	60	677
United Kingdom	8,743	61,770
United States	74,970	553,460
Total	88,097	662,708
Dyed or printed—		
Belgium	1,500	16,236
Canal Zone	64	132
Cuba	1	10
France	3,125	21,644
Germany	161	2,220
Italy	27,437	205,547
Japan	2,541	15,940
Netherlands	707	6,077
Switzerland	14	120
United Kingdom	31,518	199,565
United States	1,084,787	5,275,143
Total	1,151,855	5,742,634
Embroidered—		
Czechoslovakia	52	802
France	2	155
Germany	1	25
Switzerland	2	121
United States	880	12,537
Total	937	13,640
Belting and hosiery—		
Austria	3	74
Belgium	4	80
Canada	1	30
Cuba	2	34
Czechoslovakia	8	73
Dominican Republic	8	170
France	644	17,766
Germany	1,002	24,758
Italy	237	7,664
Jamaica	2	35
Japan	320	3,564
Netherlands	69	883
Porto Rico	52	234
Spain	3	59
Switzerland		48
United Kingdom	2	30
United States	35,460	418,586
Total	37,817	474,097

COTTON AND MANUFACTURES OF—Continued

		Gourdes
Clothing (except knit goods)—		
Belgium		912
Canada		4
Cuba		47
Dominican Republic		973
France		65,245
Germany		2,441
Italy		23,850
Netherlands		151
Porto Rico		19
United Kingdom		2,102
United States		35,906
Total		131,650
Duck—	Kilos	
France	24	230
United Kingdom	113	300
United States	9,609	47,662
Total	9,746	48,192
Knit goods—		
Belgium	2	17
Cuba		6
Dominican Republic	15	742
France	1,581	20,121
Germany	181	5,723
Italy	25	402
Netherlands	2	95
Porto Rico	12	194
Spain		2
United Kingdom	6	275
United States	17,280	177,931
Total	19,104	205,508
Piqué—		
France	15	261
Germany	9	319
Italy	2,723	24,179
United Kingdom	119	1,916
United States	3,701	35,981
Total	6,567	62,656
Seines and fishing nets—		
France	1	9
United States	2,040	10,333
Total	2,041	10,342
Yarns and manufactures of—		
Belgium		1,415
France		70,691
Germany		104,088
Italy		591
Netherlands		5,378
Spain		1
United Kingdom		450,001
United States		89,215
Total		721,380

		Gourdes
COTTON AND MANUFACTURES OF—Continued		
All other—		
Bahama Islands		110
Belgium		1,896
Canada		1
Cuba		282
Curaçao		239
Czechoslovakia		883
Denmark		10
Dominican Republic		185
France		219,339
Germany		43,680
Italy		36,137
Jamaica		88
Japan		22
Netherlands		7,366
Porto Rico		436
Spain		1,388
Switzerland		8,893
United Kingdom		581,288
United States		489,255
Total		1,391,498

	Kilos	
EARTHENWARE, PORCELAIN, CLAY AND POTTERY:		
Austria	320	365
Belgium	110,753	14,915
Canada	526	2,553
Canal Zone	383	3,264
Czechoslovakia	5	67
Dominican Republic	2	4
France	36,919	37,801
Germany	204,044	204,892
Italy	381	832
Japan	445	863
Netherlands	7,145	6,138
Porto Rico	5	5
United Kingdom	1,965	4,479
United States	260,340	109,891
Total	623,233	386,060
EXPLOSIVES:		
Cartridges—		
Belgium	5	34
France	223	1,087
Germany	224	700
United States	11,795	54,641
Total	12,247	56,462
All other—		
Germany	23	148
United States	13,212	10,433
Total	13,235	10,581

FEATHERS, INTESTINES AND MANUFACTURES OF:	
Austria	270
China	3
Curaçao	75
France	10,364
Germany	1,416
Netherlands	103
United Kingdom	20
United States	6,447
Total	18,698

	Kilos	Gourdes
FERTILIZERS:		
France	78	77
Germany	103	79
United States	91,298	21,091
Total	91,479	21,247
FIBERS, VEGETABLE, AND MANUFACTURES OF:		
Jute bags—		
Belgium	18,810	21,717
British Islands	70,999	68,265
France	99,115	217,947
French Africa	1	2
Germany	92,644	134,203
Jamaica	1,083	2,083
Netherlands	192,000	276,218
United Kingdom	32,607	61,132
United States	216,532	292,403
Total	723,791	1,073,970
Yarns, threads, twines, ropes and cords—		
Belgium	1,257	5,436
France	1,550	7,423
Germany	8,306	19,097
Netherlands	4,058	8,298
United Kingdom	1,884	3,647
United States	14,528	33,181
Total	31,583	77,082
All other—		
Belgium		14,885
Cuba		45
Czechoslovakia		261
Dominican Republic		831
France		119,888
Germany		24,710
Italy		4,552
Jamaica		1
Netherlands		22,777
Norway		1
United Kingdom		102,307
United States		54,386
Total		344,644
FOODSTUFFS:		
Meats—		
Beef, mutton and pork, fresh—		
Dominican Republic	27	15
United States	10,987	19,935
Total	11,014	19,950
Lard—		
France	14	56
Italy	34	85
Netherlands	15,412	27,691
United States	1,207,219	2,178,075
United Kingdom	59	200
Total	1,222,738	2,206,107
Lard substitutes—		
Germany	1,315	1,609
Netherlands	99,077	155,442
United States	531,671	787,787
United Kingdom	53,299	82,887
Total	685,362	1,027,725

FOODSTUFFS—Continued

	Kilos	Gourdes
Pickled—		
United Kingdom	20,013	10,852
United States	957,354	920,968
Total	977,367	931,820
Salted or smoked—		
Cuba	4	5
Denmark	215	1,279
France	238	1,110
Germany	492	2,334
Italy	104	217
Netherlands	162	70
United Kingdom	95	493
United States	85,647	276,919
Total	86,957	282,427
Sausages—		
China	1	3
Curaçao	16	28
Denmark	227	1,563
France	1,317	6,719
Germany	408	2,340
Italy	692	2,802
United States	31,037	95,537
Total	33,698	108,992
Tongues, heads, tails, feet—		
United States	166,154	106,920
Fish—		
Pickled or smoked—		
Canada	19,572	7,722
France	45	71
Germany	50	31
Netherlands	990	305
Norway	5,980	2,619
United States	5,632,830	2,471,249
Total	5,659,467	2,481,997
Salted or dried—		
Bahama Islands	24,809	7,656
Canada	29,592	25,013
Cuba	7	5
France	120	94
Germany	1,350	315
United Kingdom	30,415	21,824
United States	1,718,933	1,428,657
Total	1,805,226	1,483,564
Grains, fruits, vegetables and preparations of—		
Beans, peas and pulse, dried—		
Dominican Republic	566	215
France	12	21
Germany	3	3
United States	3,883	4,340
Total	4,464	4,579
Bread, biscuits and crackers—		
Canada	3	8
France	7,325	20,358
Germany	232	776
Italy	1	12
Netherlands	1,026	2,987

FOODSTUFFS—Continued	Kilos	Gourdes
Grains, fruits, vegetables and preparations of—Continued		
Bread, biscuits and crackers—Continued		
United Kingdom	5,123	20,045
United States	51,492	124,527
Total	65,202	168,713
Flour, wheat—		
Bahama Islands	10	1
United States	25,058,149	11,456,713
Total	25,058,159	11,456,714
Onions and garlic—		
Bahama Islands	1	1
Cuba	687	828
Dominican Republic	828	773
France	10,203	4,888
Italy	7	16
Madeira Islands	1,500	803
Netherlands	6,253	1,759
Spain	65,988	53,715
United Kingdom	949	267
United States	125,806	76,344
Total	212,222	139,394
Potatoes and other tubers, fresh—		
Dominican Republic	87	23
France	6,340	1,359
Germany	5,750	1,604
Netherlands	32,750	9,830
United States	449,998	173,977
Total	494,925	186,793
Rice—		
Bahama Islands	8	5
Cuba	43	32
Dominican Republic	7	7
France	2,166,505	943,326
Germany	649,153	300,256
Netherlands	844,665	414,555
United Kingdom	15,000	7,466
United States	438,435	185,160
Total	4,113,816	1,850,807
Sugar—		
Bahama Islands	46	26
Cuba	12	11
Dominican Republic	43	47
Germany	4,623	2,616
United States	745,808	459,360
Total	750,532	462,060
Vermicelli, macaroni and pastes—		
Dominican Republic	12	26
France	6,814	6,584
United States	36,256	38,803
Total	43,082	45,413
All other—		
Bahama Islands	20	10
Belgium	55	682
China	7	10
Cuba	2	3
Dominican Republic	525	255
Egypt	2	10
France	5,533	13,089

FOODSTUFFS—Continued	Kilos	Gourdes
Germany	474	1,664
Italy	10	40
Netherlands	1,669	4,774
Palestine	15	17
Spain	1,293	3,479
Switzerland	31	118
Syria	2	11
United Kingdom	788	2,553
United States	162,396	165,809
Total	172,822	192,524
LIQUORS AND BEVERAGES:		
Malt liquors—	Liters	
Belgium	1,373	1,175
Cuba	450	700
Dominican Republic	4	20
France	1,174	1,358
Germany	358,918	313,210
Netherlands	42,661	45,923
United Kingdom	17,240	34,466
Total	421,820	396,852
Spirits, distilled—		
France	9,897	41,049
Germany	335	1,830
Italy	1	11
Jamaica	8	58
Netherlands	465	833
United Kingdom	7,250	46,837
United States	242	857
Total	18,198	91,475
Wines—		
France	337,437	332,685
Germany	942	2,315
Italy	10,320	9,101
Spain	7,923	2,575
United Kingdom	6	20
Total	356,628	346,696
All other—		
France	30,576	20,436
Germany	6,372	5,424
Jamaica	977	931
Netherlands	2,441	4,689
United Kingdom	94	76
United States	33,245	46,741
Total	73,705	78,297
MISCELLANEOUS FOODSTUFFS:		
Butter—	Kilos	
Canada	5,557	27,828
Denmark	17,782	102,838
France	494	2,885
Germany	309	1,892
Netherlands	6,419	37,384
United States	72,142	293,138
Total	102,703	465,965
Oils for table use—		
France	52,171	125,007
Germany	21	76
Italy	743	2,358

MISCELLANEOUS FOODSTUFFS—Continued	Kilos	Gourdes
Netherlands	462	587
Peru	3,451	6,705
Syria	10	15
United Kingdom	1,290	1,340
United States	77,608	134,686
Total	135,756	270,864
Spices—		
China		5
France		1,293
Germany		1,495
Netherlands		440
Syria		3
United Kingdom		685
United States		208,826
Guadeloupe		50
Total		212,797
Canned or preserved goods—		
Fish—		
China	1	3
Cuba	693	1,742
Denmark	333	695
France	9,717	44,305
Germany	891	1,713
Italy	4	10
Norway	460	737
United Kingdom	100	230
United States	8,957	17,166
Total	21,156	66,601
Fruit—		
Belgium	72	83
Canada	2	6
Dominican Republic	5	5
France	2,005	5,078
Germany	83	193
Netherlands	2	10
United Kingdom	1,477	2,100
United States	13,176	21,405
Total	16,822	28,880
Meats—		
Argentina	1	2
China	8	10
Denmark	752	3,586
Dominican Republic	422	3,020
France	4,437	24,826
Germany	1,938	7,805
Italy	3	8
Netherlands	267	1,404
United Kingdom	14	38
United States	7,284	18,510
Total	15,126	59,209
Vegetables—		
Belgium	333	524
France	2,703	5,296
Germany	139	329
Italy	1,508	1,487
United Kingdom	65	82
United States	11,562	15,098
Total	16,310	22,816

MISCELLANEOUS FOODSTUFFS—Continued

	Kilos	Gourdes
Cheese—		
Canada	457	1,249
Denmark	691	1,948
Dominican Republic	25	100
France	2,187	8,186
Germany	530	2,325
Italy	265	525
Netherlands	19,919	66,531
Palestine	2	6
United States	42,409	166,915
Total	66,485	247,785
Confectionery—		
Belgium	1,041	2,696
Canal Zone	90	340
China	4	5
Cuba	5	23
Egypt		4
France	14,073	59,533
Germany	384	945
Jamaica		1
Netherlands	1,122	2,463
Porto Rico	1	28
Switzerland	146	1,527
United Kingdom	1,933	7,519
United States	31,610	105,513
Total	50,409	180,597
Condensed, malted and fresh milk—		
Cuba		2
Denmark	1,690	1,882
Egypt	5	25
France	454	1,548
Germany	792	1,998
Netherlands	1,929	1,983
Norway	3,186	3,363
Palestine	34	45
Syria	15	20
United States	59,929	106,176
Total	68,034	117,042
Oleomargarine and butter substitutes—		
France	2	8
Germany	537	760
Netherlands	61,654	95,394
United Kingdom	1	2
United States	203,224	404,001
Total	265,418	500,165
Olives—		
France	385	573
Germany	4	21
Syria	2	5
United States	6,094	11,344
Total	6,485	11,943
Pickles and sauces—		
Belgium	145	140
France	1,550	3,542
Germany	13	61
Italy	36	299
United Kingdom	294	547
United States	12,899	18,996
Total	14,937	23,585

		Gourdes
ALL OTHER FOODSTUFFS:		
Dominican Republic		452
France		5,434
Germany		1,450
Guadeloupe		85
Italy		24
Netherlands		1,767
Palestine		10
Spain		1,017
Switzerland		58
United Kingdom		1,491
United States		61,719
Total		73,507
GLASS AND GLASSWARE:		
Bahama Islands		197
Belgium		8,001
Canada		3,056
Cuba		56
Czechoslovakia		4,097
Dominican Republic		1,592
France		68,707
Germany		212,402
Italy		1,687
Jamaica		50
Japan		1,280
Netherlands		9,814
Switzerland		203
United Kingdom		2,318
United States		154,756
Total		468,216
GOLD, SILVER, PLATINUM AND MANUFACTURES OF:		
Belgium		48
France		5,089
Germany		1,808
Italy		6,748
United Kingdom		7
United States		7,817
Total		21,517
HATS AND CAPS:		
Belgium		63
Cuba		75
Czechoslovakia		1,100
Dominican Republic		6,942
France		232,358
Germany		26,593
Italy		150,246
Netherlands		6,167
Porto Rico		1,155
Switzerland		285
United Kingdom		53,050
United States		14,699
Total		492,733
HIDES AND SKINS AND MANUFACTURES OF:		
Tanned hides and skins, curried, dyed or dressed—	Kilos	
Belgium	3	71
Dominican Republic	2	20
France	38	852
Germany	81	1,112
United Kingdom	19	530
United States	16,904	260,041
Total	17,047	262,635

HIDES AND SKINS AND MANUFACTURES OF—Continued

	Pairs	Gourdes
Boots, shoes and slippers—		
Belgium	73	787
Canada	21	68
Cuba	51	1,089
Curaçao	846	1,894
Dominican Republic	137	1,442
France	95,200	268,546
Germany	1,313	2,270
Italy	2,221	15,115
Jamaica	187	2,903
Netherlands	728	1,440
Palestine	13	40
Porto Rico	1,530	13,060
Spain	1	20
United Kingdom	142	2,153
United States	52,628	578,268
Total	155,091	889,095
All other—		
Austria		403
Bahama Islands		98
Belgium		531
Canada		4
Cuba		12
Curaçao		55
Dominican Republic		68
France		40,627
Germany		6,640
Italy		808
Japan		9
Mexico		8
Netherlands		508
Norway		5
Porto Rico		77
Spain		16
Switzerland		18
United Kingdom		5,727
United States		368,207
Total		423,821

IRON AND STEEL AND MANUFACTURES OF:

	Kilos	
Cast iron—		
Bars, beams, plates, columns, gratings and grates for furnaces—		
Belgium	97	41
Germany	1,130	315
Netherlands	14	9
United Kingdom	3,243	2,664
United States	34	106
Total	4,518	3,135
Baths, urinals and water closets—		
France	646	378
Germany	1	10
United States	2,210	3,631
Total	2,857	4,019
Kitchen utensils—		
Belgium	133,282	68,878
France	61,890	31,603
Germany	1,291	437
Netherlands	5,505	3,877
United Kingdom	2,880	1,615
United States	610	858
Total	205,458	107,268

IRON AND STEEL AND MANUFACTURES OF—Continued	Kilos	Gourdes
Pipes and fittings—		
Dominican Republic	660	60
France	41	196
United States	543,636	270,463
Total	544,337	270,719
All other—		
Belgium	7,019	5,533
Dominican Republic	30	100
France	2,990	3,922
Germany	833	1,397
Netherlands	3,511	2,268
United Kingdom	8,790	6,275
United States	6,937	11,877
Total	30,110	31,372
Wrought iron, steel and malleable cast iron—		
Bars, beams, rods, plates and sheets—		
Belgium	60,397	32,300
Cuba	100	456
Dominican Republic	12	2
France	12,641	21,128
Germany	56,415	28,867
Netherlands	100,166	53,602
United Kingdom	774,481	448,001
United States	1,135,783	647,462
Total	2,140,085	1,231,818
Baths, urinals and water closets—		
Curaçao	159	110
France	1,428	2,346
Germany	4,721	6,319
Italy	49	138
Netherlands	112	190
United Kingdom	2,125	3,975
United States	25,391	36,281
Total	33,985	49,359
Cutlery—		
Austria		360
Belgium		1,027
Cuba		42
Dominican Republic		92
France		64,669
Germany		57,686
Jamaica		685
Netherlands		1,660
United Kingdom		4,549
United States		23,854
Total		154,624
Firearms—		
Belgium		200
France		4,124
Germany		182
United States		10,926
Total		15,432
Kitchen and household utensils—		
Pots, kettles and pans, plain—		
France	88	127
Germany	1,639	799
Netherlands	1,009	604
United Kingdom	1,533	577
United States	1,013	1,431
Total	5,282	3,538

IRON AND STEEL AND MANUFACTURES OF—Continued

	Kilos	Gourdes
Other, plain—		
Austria		2
Belgium	3,226	1,895
Cuba	3	5
France	1,102	2,459
Germany	46,429	67,863
Netherlands	800	1,271
United Kingdom	4,815	7,643
United States	20,743	31,453
Total	77,118	112,591
Other, enameled—		
Belgium	4,831	4,118
France	6,566	7,788
Germany	289,383	341,523
Netherlands	17,827	19,698
United States	8,640	14,107
Total	327,247	387,234
Nails and tacks—		
Belgium	33,880	12,054
Dominican Republic	110	65
France	11	81
Germany	11,488	5,413
Netherlands	12,885	4,747
United Kingdom	17,263	25,751
United States	261,487	152,085
Total	337,124	200,196
Pipes and fittings—		
Belgium	3,250	4,239
France	930	749
Germany	2,844	1,467
United Kingdom	13	26
United States	222,760	175,215
Total	229,797	181,696
Railway track material—		
Belgium	11,260	12,366
Germany	860	571
United States	9,790	7,643
Total	21,910	20,580
Structural iron—		
France	15,488	35,205
Germany	7,206	1,765
Netherlands	36,773	7,644
United States	435,288	235,367
Total	494,755	279,981
Tools and implements—		
Belgium	23	10
Dominican Republic	39	45
France	3,257	10,318
Germany	2,415	6,850
Italy		1
United Kingdom	762	2,976
United States	27,097	112,087
Total	33,593	132,287
Wire, galvanized or not—		
Barbed—		
Belgium	13,663	5,434
Germany	27,744	12,235
Netherlands	9,337	3,303
United States	80,008	24,670
Total	130,752	45,642

IRON AND STEEL AND MANUFACTURES OF—Continued

	Kilos	Gourdes
Plain—		
Belgium	456	262
Dominican Republic	50	30
France	21	59
Germany	4,620	1,523
United States	14,581	14,842
Total	19,728	16,716
All other—		
Belgium	408	280
Dominican Republic	136	140
France	13	40
Germany	1,903	1,477
United States	14,578	7,618
Total	17,038	9,555

All other—	
Bahama Islands	91
Belgium	17,999
Canada	15
Canal Zone	4,142
Cuba	1,079
Curaçao	52,852
Denmark	88
Dominican Republic	308
France	50,185
Germany	97,574
Italy	775
Jamaica	2,250
Japan	130
Netherlands	18,541
Norway	426
Porto Rico	64,221
United Kingdom	41,042
United States	710,405
Total	1,062,136

MACHINERY AND APPARATUS:

Electrical machinery, apparatus and appliances—	
Belgium	986
Canal Zone	1,828
Cuba	289
Dominican Republic	150
France	30,958
Germany	11,264
Jamaica	359
Netherlands	1,118
United Kingdom	13,842
United States	705,080
Total	765,874
Power pumps—	
France	250
Germany	3,875
Netherlands	912
United States	8,018
Total	13,055
Sewing Machines—	
Dominican Republic	698
France	349
Germany	29,758

MACHINERY AND APPARATUS—Continued		
Sewing machines—Continued		Gourdes
Netherlands		3,788
Porto Rico		100
United States		41,155
Total		75,848
Sugar machinery—		
Dominican Republic		25,314
France		86
Germany		360
United Kingdom		84,176
United States		191,784
Total		301,720
All other—		
Belgium		16,036
Canada		26
Canal Zone		209
Cuba		149
Curaçao		50
Dominican Republic		6,593
France		115,705
Germany		78,100
Italy		32
Jamaica		3,219
Netherlands		4,082
Porto Rico		410
Spain		22
Syria		15
United Kingdom		41,155
United States		1,405,871
Venezuela		284
Total		1,671,958
MATCHES:	Kilos	
Belgium	75,038	133,943
Denmark	645	1,156
Dominican Republic	4,500	6,265
France	190	439
Germany	41,919	58,396
Netherlands	2,826	5,386
Sweden	194	360
United States	29,720	56,908
Total	155,032	262,853
MUSICAL INSTRUMENTS AND PARTS OF:		
Belgium		81
Cuba		75
Dominican Republic		2,140
Egypt		10
France		39,007
Germany		16,043
Italy		10
Netherlands		3,194
Switzerland		2
United Kingdom		2,233
United States		93,381
Total		156,176
OILS, MINERAL:		
Fuel oils—		
Canal Zone	462,622	83,958
Curaçao	463,580	59,761
France		4
United States	239,052	51,505
Total	1,165,254	195,228

OILS, MINERAL—Continued

	Litres	Gourdes
Gasoline—		
Curaçao	1,176,547	404,513
France	3	34
Germany	7	7
Jamaica	384,144	183,538
Porto Rico	1,713,454	666,451
United States	2,272,765	861,347
Total	5,546,920	2,115,890
Kerosene—		
Curaçao	634,232	117,901
United States	4,024,067	1,096,976
Total	4,658.299	1,214,877
	Kilos	
Lubricating oil—		
Austria	652	366
Belgium		1
Canal Zone		1
France	1,438	997
Germany	210	97
United States	363,043	297,401
Total	365,343	298,863
All other—		
Bahama Islands		137
Dominican Republic		127
France		7,659
Germany		1,909
United Kingdom		214
United States		114,487
Total		124,533

PAINTS, PIGMENTS, VARNISHES, INKS, COLORS AND DYES:

Paints and pigments—		
Dominican Republic	125	256
France	3,887	2,579
Germany	134,569	75,714
Mexico	2	8
Netherlands	4,015	2,571
United Kingdom	5,965	5,726
United States	246,390	290,156
Total	394,953	377,010
Printing and lithographing inks—		
France	24	148
Germany	77	663
United Kingdom	95	148
United States	635	2,978
Total	831	3,937
All other—		
Belgium		997
Canada		13
Canal Zone		27
Dominican Republic		35
France		36,829
Germany		14,684
Japan		3
Netherlands		2,196
United Kingdom		3,694
United States		174,967
Total		233,445

	Gourdes
PAPER AND MANUFACTURES OF:	
Austria	5
Belgium	2,294
Canada	382
China	310
Cuba	385
Curaçao	909
Czechoslovakia	81
Denmark	4,128
Dominican Republic	25
France	91,271
Germany	128,521
Italy	2,310
Jamaica	575
Netherlands	13,996
Spain	38
Sweden	6
Switzerland	21
Syria	3
United Kingdom	2,578
United States	347,687
Virgin Islands	88
Total	595,613
PERFUMERY, COSMETICS AND OTHER TOILET PREPARATIONS:	
Belgium	42
Cuba	31
Curaçao	439
Dominican Republic	26
France	289,288
Germany	11,953
Italy	9,027
Netherlands	1,957
Porto Rico	258
United Kingdom	673
United States	141,099
Virgin Islands	1,000
Total	455,793
PLATED WARE, GOLD AND SILVER:	
Austria	137
Belgium	140
Canal Zone	220
Czechoslovakia	1,930
France	19,401
Germany	8,204
Italy	1,095
Netherlands	224
Spain	118
United Kingdom	137
United States	29,257
Total	60,863
RATTAN, BAMBOO, STRAW, PALM LEAF AND ANALOGOUS MATERIALS AND MANUFACTURES OF:	
Bahama Islands	6
Canada	2
China	950
Curaçao	15
Dominican Republic	495
France	9,162
Germany	5,782
Italy	7
Japan	2,211
Mexico	2
Switzerland	1

RATTAN, BAMBOO, STRAW, Etc.—Continued		Gourdes
United Kingdom		508
United States		10,999
Total		30,140
RUBBER AND MANUFACTURES OF:		
Belgium		11,736
Canada		29
Canal Zone		23
Dominican Republic		2,000
France		71,391
Germany		4,156
Italy		332
Japan		399
Netherlands		9,265
Spain		2
United Kingdom		4,783
United States		864,117
Total		968,233
SILK AND MANUFACTURES OF:		
Belgium		976
Canada		20
Canal Zone		6,669
China		1,158
Cuba		175
Denmark		10
Dominican Republic		147
France		211,826
French Indo China		441
Germany		35,006
Italy		33,636
Jamaica		90
Japan		20,716
Netherlands		9
Spain		3
Switzerland		4,489
United Kingdom		7,136
United States		181,846
Total		504,352
SOAP:	Kilos	
Belgium	340	288
France	16,539	14,042
Germany	46	67
Italy	25	61
Netherlands	11,723	10,259
United Kingdom	156,264	123,049
United States	3,891,992	3,044,459
Total	4,076,929	3,192,235
STONES AND EARTHS AND MANUFACTURES OF:		
Belgium		1,789
Dominican Republic		16
France		16,485
Germany		9,769
Italy		1,782
Netherlands		1,874
Porto Rico		10
Spain		1,230
United States		27,630
Total		65,215

TIN, LEAD, ZINC, AND OTHER METALS AND MANUFACTURES OF:		
Lumps or ingots—		Gourdes
France		563
Germany		1,571
United Kingdom		1,569
United States		17,289
Total		20,992
All other—		
Belgium		426
Czechoslovakia		96
Dominican Republic		57
France		33,035
Germany		51,510
Italy		365
Japan		13
Netherlands		172
Switzerland		21
United Kingdom		2,537
United States		84,673
Virgin Islands		88
Total		172,993
TOBACCO AND MANUFACTURES OF:		
Leaf tobacco—	Kilos	
Dominican Republic	396	1,165
France	2	10
Jamaica	46	213
United States	46,397	88,604
Total	46,841	89,992
Cigars—	Number	
Dominican Republic	1,314	30,722
France	6	136
Germany	36	549
Netherlands	3	40
Porto Rico	120	3,015
United Kingdom	2	55
United States	126	3,234
Total	1,607	37,751
Cigarettes—		
Belgium	75	6
Dominican Republic	3,340	68
Egypt	240	12
France	2,840	44
Germany	62,589	1,108
Netherlands	50	6
Syria	110	3
United Kingdom	200	18
United States	21,069,993	329,157
Total	21,139,437	330,422
All other—		
Canada		10
France		126
Germany		30
Netherlands		10
Palestine		6
United States		18,505
Total		18,687

	Cubic meters	Gourdes
WOODS AND MANUFACTURES OF:		
Boards, planks and beams—		
Curaçao	.42	66
Dominican Republic	8.50	290
United States	15,549.02	1,701,264
Total	15,557.94	1,701,620
Furnitures—		
Austria		406
Belgium		4,493
Canal Zone		1,542
Cuba		300
Dominican Republic		240
France		28,927
Germany		94,082
Italy		5
Japan		354
Netherlands		300
United States		132,978
Total		263,627
All other—		
Bahama Islands		14
Belgium		2,381
Cuba		5
Curaçao		325
Czechoslovakia		150
Dominican Republic		100
France		55,561
Germany		40,786
Italy		80
Japan		2,329
Mexico		4
Netherlands		2,997
United Kingdom		3,488
United States		303,180
Virgin Islands		176
Total		411,576
WOOL, BRISTLES, HAIR, AND MANUFACTURES OF:		
Belgium		2,634
Cuba		240
Dominican Republic		223
France		179,434
Germany		50,016
Italy		115,533
Jamaica		373
Japan		128
Mexico		3
Netherlands		11,301
Switzerland		29
United Kingdom		139,495
United States		77,829
Total		577,238
ALL OTHER ARTICLES OF IMPORTATION:		
Austria		377
Bahama Islands		33
Belgium		1,393
Canada		77
Canal Zone		2,220
Cuba		606
Curaçao		47
Czechoslovakia		1,269
Dominican Republic		14,158

ALL OTHER ARTICLES OF IMPORTATION—Continued	Gourdes
Egypt	3
France	84,581
Germany	55,795
Italy	10,363
Jamaica	1,938
Japan	1,909
Mexico	5
Netherlands	4,057
Porto Rico	8,445
Spain	1,215
Switzerland	120
United Kingdom	13,253
United States	241,594
Total	443.458

SCHEDULE No. 2

QUANTITY AND VALUE OF EXPORTS FROM HAITI, BY COUNTRIES OF DESTINATION

OCTOBER, 1926—SEPTEMBER, 1927

	Kilos	Gourdes
ANIMALS, LIVE:		
Poultry—		
Canal Zone	10	70
Curaçao	69	150
Total	79	220
BEESWAX:		
France	44	139
Germany	563	1,419
United States	3,488	12,225
Total	4,095	13,783
CACAO, CRUDE:		
Denmark	6,862	6,490
France	614,007	639,341
Germany	256,574	272,447
Italy	28,391	30,477
Netherlands	27,746	29,785
United States	696,399	702,393
Total	1,629,979	1,680,933
CANE AND MANUFACTURES OF:		
Bownet—		
Bahama Islands	147	45
CASTOR BEANS:		
United States	41,263	13,490
COCONUTS:		
France	1,028	692
COFFEE:		
Bahama Islands	185	360
Belgium	1,677,379	3,332,369
Canada	100,227	190,250
Cuba	1,628,773	2,944,522
Denmark	3,020,169	6,130,842
Dominican Republic	360	512
Ninland	73.932	148,293
France	15,986,143	31,833,816
French Africa	12,074	24,962
Germany	756,827	1,515,463
Italy	1,249,629	2,535,313
Japan	20,800	41,015
Martinique	8,615	12,570
Netherlands	1,104,571	2,161,192
Norway	292,663	599,850
Spain	1,349,529	2,613,415
Sweden	319,086	663,490
United States	1,064,022	2,116,901
Venezuela	28,000	56,832
Total	28,692,984	56,921,970
COTTONSEED:		
Denmark	491,930	80,662
United Kingdom	4,254,286	510,803
Total	4,746,216	591,465

	Kilos	Gourdes
COTTONSEED FERTILIZER:		
Germany	5,363,266	306,459
Netherlands	974	49
United Kingdom	976	49
Total	5,365,216	306,557
DYEWOODS:		
Logwood—		
France	5,063,619	466,864
Germany	445,000	41,029
Italy	2,373,600	218,846
Netherlands	906,160	83,395
United Kingdom	105,000	9,681
United States	19,190,804	1,769,391
Total	28,084,183	2,589,206
Fustic—		
France	6,720	500
United States	3,000	1,000
Total	9,720	1,500
Mangrove bark—		
Dominican Republic	950	210
France	310	150
Porto Rico	131,804	20,350
Total	133,064	20,710
Annatto—		
France	3,038	2,300
FIBERS, VEGETABLE:		
Cotton, raw—		
Belgium	47,374	67,073
France	2,053,256	3,039,123
Germany	1,206,895	1,852,068
Netherlands	47,314	77,421
United Kingdom	1,511,498	2,250,56[illegible]
United States	34,608	48,832
Total	4,900,945	7,334,573
Sisal—		
France	8,463	6,347
FOODSTUFFS, MISCELLANEOUS:		
Biscuit—		
Dominican Republic	457	266
Fruits—		
Bahama Islands	170,278	24,853
Canal Zone	6,894	562
Curaçao	53	25
Dominican Republic	3,042	236
France	1,750	735
Germany	6,924	800
United States	132,075	48,660
Total	321,026	75,873
Grains—		
Corn—		
Bahama Islands	8,779	1,655
Curaçao	37	10
France	90	26
Total	8,906	1,691
Millet—		
Bahama Islands	4,276	130
Dominican Republic	32	4
Total	4,308	134

FOODSTUFFS, MISCELLANEOUS—Continued

	Kilos	Gourdes
Nuts—		
Cashew—		
United States	145,886	273,450
Sesame—		
Bahama Islands	61	25
Cuba	2,223	775
Total	2,284	800
Peanuts—		
Bahama Islands	1,611	726
Dominican Republic	761	243
Total	2,372	969
Peas—		
Bahama Islands	141	100
Curaçao	1,775	700
Total	1,916	800
Rice—		
Dominican Republic	82	54
Spices—		
Bahama Islands	219	30
Canal Zone	1,773	519
United States	685	179
Total	2,668	728
Sweet potatoes—		
Bahama Islands	3,104	348
Vegetables, fresh—		
Bahama Islands	7,693	689
Dominican Republic	273	45
Canal Zone	18,104	3,152
Curaçao	66	25
United States	6,049	2,073
Total	32,185	5,984
GUMS AND RAISINS:		
United States	1,436	1,760
HAIR, ANIMAL:		
France	827	725
Germany	684	375
Total	1,511	1,100
HIDES AND SKINS AND MANUFACTURES OF:		
Cow hides—		
Dominican Republic	68	222
France	305	240
Germany	3,074	7,500
United States	4,275	5,973
Total	7,722	13,935
Goat skins—		
Dominican Republic	200	670
United States	181,980	613,105
Total	182,180	613,775
Leather, tanned—		
Bahama Islands	10,734	7,591
France	338	788
Porto Rico	2,214	3,882
Total	13,286	12,261

HIDES AND SKINS AND MANUFACTURES OF—Continued		
Shoes—	Pairs	Gourdes
Jamaica	2	36
HONEY:	Kilos	
France	257,916	245,734
Germany	516,377	492,531
United Kingdom	13,534	12,884
Total	787,827	751,149
HORN:		
France	1,043	365
Germany	1,984	487
Total	3,027	852
LIQUORS AND BEVERAGES:		
Rum—	Litres	
Bahama Islands	1,387	1,354
Belgium	12	30
Dominican Republic	13,935	7,482
France	15	40
Germany	8	30
Total	15,357	8,956
Kola—		
Bahama Islands	630	700
ORANGE PEEL:	Kilos	
France	175,162	50,255
Germany	27,050	5,700
United States	5,815	1,795
Total	208,027	57,750
PLANTS:		
Germany	160	250
RUBBER:		
United States	102	4,125
RUBBERSEEDS:		
Canal Zone	30	100
POTTERY:		
Bahama Islands	160	50
Dominican Republic	2,071	382
Total	2,231	432
SHELLS:		
Conch—		
France	610	200
Turtle—		
Bahama Islands	45	1,600
France	168	11,191
Germany	80	2,800
Italy	12	500
United Kingdom	791	42,350
United States	179	8,662
Total	1,275	67,103
SILVER BULLION:		
United States	59	2,500
STRAW AND MANUFACTURES OF:		
Fan—		
Germany	10	2
Hat—		
Dominican Republic	3	8

	Kilos	Gourdes
SUGAR, RAW:		
Canada	4,618,081	1,707,500
Belgium	1,672,560	572,975
United Kingdom	3,550,735	1,122,250
United States	22	10
Total	9,841,398	3,402,735
SYRUP:		
Bahama Islands	4,740	906
TOBACCO AND MANUFACTURES OF:		
Cigars	Number	
Germany	100	30
Cigarettes—		
Virgin Islands	30,000	1,000
Leaf tobacco—	Kilos	
United States	15	38
WOOD:		
Bayahonde (railroad ties)—		
Bahama Islands	692	175
Dominican Republic	1,000	250
Total	1,692	425
Lignum vitae—		
Belgium	19,608	2,827
Denmark	22,524	3,248
France	229,195	33,044
Germany	16,628	2,398
United States	405,849	58,521
Total	693,804	100,038
Mahogany—	Cubic meters	
Canal Zone	1.63	1,375
Germany	1.00	1,000
United States	8.76	3,315
Total	11.39	5,690
Wooden furniture—	Kilos	
Canal Zone	150	64
Dominican Republic	222	150
Germany	3,500	7,500
Jamaica	100	60
United States	790	960
Total	4,762	8,734
REEXPORTS:		
Bahama Islands		1,133
Canada		320
Canal Zone		121,545
Colombia		480
Cuba		4,520
Curaçao		296,655
Dominican Republic		20,363
France		7,990
Germany		243,435
Guadeloupe		40
Italy		1,000
Jamaica		7,400
Netherlands		15,625
Peru		38
Porto Rico		582,692
United Kingdom		750
United States		284,914
Venezuela		5,064
Total		1,593,064

SCHEDULE No. 3

CUSTOMS RECEIPTS, BY SOURCES, BY PORTS, AND BY MONTHS,

FISCAL YEAR 1926-27

AQUIN

	Importation	Exportation	Miscellaneous	Total
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*
October, 1926	59.30	3,656.89	40.00	3,756.19
November	63.23	10,509.58	40.00	10,612.81
December	60.70	17,692.12	50.00	17,802.82
January, 1927	41.62	9,378.76	60.00	9,480.38
February	5,524.01	26,939.68	95.70	32,559.39
March	1,029.36	18,695.40	60.00	19,784.76
April	22.27	7,275.74	77.23	7,375.24
May	118.84	2,165.18	122.64	2,406.66
June	92.55	8,830.88	20.00	8,943.43
July	35.04	73.95	22.20	131.19
August	174.96	.....	.....	174.96
September	93.31	.....	1.10	94.41
Total	7,315.19	105,218.18	588.87	113,122.24

BELLADERE

October, 1926	559.25	23.65	.....	582.90
November	1,394.08	13.75	.....	1,407.83
December	605.95	.....	.....	605.95
January, 1927	1,469.80	7.70	.....	1,477.50
February	737.10	5.23	.....	742.33
March	1,092.00	7.51	.....	1,099.51
April	746.27	6.45	.....	752.72
May	631.03	11.98	.....	643.01
June	879.67	11.00	15.25	905.92
July	703.08	6.60	.....	709.68
August	3,964.18	9.90	.....	3,974.08
September	406.80	.....	150.10	556.90
Total	13,189.21	103.77	165.35	13,458.33

CAP HAITIEN

October, 1926	270,069.68	163,516.25	215.70	433,801.63
November	222,896.54	186,535.76	245.05	409,677.35
December	191,345.09	165,013.86	827.21	357,186.16
January, 1927	146,393.52	142,365.16	181.85	288,940.53
February	157,094.68	124,804.52	238.40	282,137.60
March	147,951.63	94,992.49	217.45	243,161.57
April	131,174.44	60,309.82	212.00	191,696.26
May	159,208.47	61,625.95	215.00	221,049.42
June	113,874.11	19,996.52	192.35	134,062.98
July	131,688.74	39,214.22	233.65	171,136.61
August	224,714.52	23,902.65	148.00	248,765.17
September	215,964.75	56,356.75	589.05	272,910.55
Total	2,112,376.17	1,138,633.95	3,515.71	3,254,525.83

CAYES

October, 1926	348,118.50	125,859.15	487.10	474,464.75
November	271,626.75	121,815.33	336.25	393,778.33
December	224,313.55	152,137.56	300.60	376,751.71
January, 1927	132,507.13	110,981.64	340.65	243,829.42
February	110,864.21	125,042.23	489.62	236,396.06
March	133,370.96	130,273.49	259.95	263,904.40
April	172,314.73	81,559.41	498.27	254,372.41
May	166,164.27	46,420.80	533.18	213,118.25
June	169,568.64	31,589.90	214.10	201,372.64
July	244,126.14	15,053.92	173.74	259,353.80
August	253,181.81	14,953.53	262.18	268,397.52
September	178,121.52	43,843.21	403.53	222,368.26
Total	2,404,278.21	999,530.17	4,299.17	3,408,107.55

SCHEDULE No. 3—Continued

Customs Receipts, by Sources, by Ports, and by Months, Fiscal Year 1926-27—Continued

GLORE

Month	Importation	Exportation	Miscellaneous	Total
	Gourdes	Gourdes	Gourdes	Gourdes
October, 1926	100.26	1.65		101.91
November	200.50	.55		201.05
December	177.70	2.00		179.70
January, 1927	161.00			161.00
February	261.00	9.00		270.00
March	529.05	23.00		552.05
April	512.15	28.00		540.15
May	255.85	13.00		268.85
June	333.65	6.00		339.65
July	212.50			212.50
August	358.80	2.00		360.80
September	365.85			365.85
Total	3,468.31	85.20		3,553.51

GONAIVES

October, 1926	87,106.28	99,127.09	284.50	186,517.87
November	93,534.72	72,786.48	277.35	166,598.55
December	82,307.65	116,091.80	396.35	198,795.80
January, 1927	83,873.45	84,685.63	255.25	168,814.33
February	69,974.55	94,508.46	345.55	164,828.56
March	79,024.85	86,639.49	336.50	166,000.84
April	99,064.40	52,145.55	1,146.65	152,360.60
May	78,778.65	38,914.97	347.00	118,040.62
June	70,072.78	32,332.14	223.80	102,628.72
July	64,159.42	7,334.02	232.70	71,726.14
August	65,084.42	3,894.73	178.45	69,157.60
September	95,843.68	7,175.28	203.88	103,222.84
Total	968,824.85	695,639.64	4,227.98	1,668,692.47

JACMEL

October, 1926	216,645.89	133,296.12	257.95	350,199.96
November	178,533.55	180,508.21	647.64	359,689.40
December	180,526.02	289,854.72	282.10	470,662.84
January, 1927	73,802.79	243,957.21	189.20	317,949.20
February	71,332.66	211,410.93	1,767.55	284,511.14
March	114,673.98	187,097.93	158.60	301,930.51
April	107,634.60	118,326.80	439.90	226,401.30
May	74,767.03	80,715.98	216.69	155,699.70
June	87,745.02	44,912.08	267.10	132,924.20
July	79,010.89	30,189.38	190.66	109,390.93
August	100,797.81	15,318.51	134.00	116,250.32
September	125,574.78	21,824.61	156.60	147,555.99
Total	1,411,045.02	1,557,412.48	4,707.99	2,973,165.49

JEREMIE

October, 1926	64,568.93	101,377.32	195.51	166,141.76
November	85,376.80	96,056.74	204.65	181,638.19
December	78,184.86	110,516.96	1,501.32	190,203.14
January, 1927	52,228.65	51,553.27	266.20	104,048.12
February	52,306.58	41,196.85	387.80	93,891.23
March	56,908.76	59,601.83	392.00	116,902.59
April	45,986.40	54,117.06	185.90	100,289.36
May	59,410.85	56,350.19	285.85	116,902.59
June	49,515.10	26,796.66	172.40	76,484.16
July	41,513.42	26,961.19	255.20	68,729.81
August	39,640.98	21,190.45	284.44	61,115.87
September	68,451.64	21,418.07	303.55	90,173.26
Total	694,092.97	667,136.59	4,434.82	1,365,664.38

SCHEDULE No. 3—Continued

Customs Receipts, by Sources, by Ports, and by Months, Fiscal Year 1926-27—Continued

MIRAGOANE

Month	Importation	Exportation	Miscellaneous	Total
	Gourdes	Gourdes	Gourdes	Gourdes
October, 1926	42,410.35	19,565.67	268.80	62,244.82
November	19,805.13	23,696.60	298.00	43,799.73
December	27,402.25	54,814.61	342.80	82,559.66
January, 1927	51,147.23	39,920.75	294.05	91,362.03
February	33,070.11	43,194.46	305.65	76,570.22
March	22,515.48	38,081.71	317.87	60,915.06
April	18,267.16	35,666.31	249.50	54,182.97
May	23,545.21	21,089.14	230.70	44,865.05
June	41,461.05	32,520.03	239.00	74,220.08
July	21,225.92	10,869.15	210.00	32,305.07
August	31,331.67	9,247.80	175.40	40,754.87
September	39,745.78	1,640.63	134.00	41,520.41
Total	371,927.34	330,306.86	3,065.77	705,299.97

OUANAMINTHE

October, 1926	938.57			938.57
November	2,202.46			2,202.46
December	1,004.15		338.00	1,342.15
January, 1927	1,034.30			1,034.30
February	564.35	31.84		596.19
March	1,539.35	44.49		1,583.84
April	723.75	12.35		736.10
May	508.45	27.40		535.85
June	351.55	17.65		369.20
July	1,223.74	41.71		1,265.45
August	1,024.96	9.37		1,034.33
September	815.60	62.41		878.01
Total	11,931.23	247.22	338.00	12,516.45

PETIT GOAVE

October, 1926	85,178.56	164,130.46	251.55	249,560.57
November	67,709.14	129,928.79	424.80	198,062.73
December	64,197.58	241,775.86	460.00	306,433.44
January, 1927	63,041.76	187,974.41	356.75	251,372.92
February	62,202.19	205,981.85	386.40	268,570.44
March	49,863.05	201,929.12	417.85	252,210.02
April	45,571.95	144,076.24	306.80	189,954.99
May	43,936.67	65,888.63	742.10	110,567.40
June	44,034.33	53,518.27	1,330.11	98,882.71
July	44,517.99	37,770.01	615.96*	81,672.04
August	44,701.89	19,992.45	371.34	65,065.68
September	50,209.40	25,028.76	338.15	75,576.31
Total	665,164.51	1,477,994.85	4,769.89	2,147,929.25

PORT AU PRINCE

October, 1926	1,399,120.62	177,758.87	4,117.35	1,580,996.84
November	1,265,295.67	240,558.95	4,137.45	1,509,992.07
December	1,237,411.67	349,070.85	3,409.05	1,589,891.57
January, 1927	995,778.04	290,287.89	2,884.80	1,288,950.73
February	931,523.27	306,087.08	2,835.47	1,240,445.82
March	1,065,317.24	252,974.79	2,477.05	1,320,769.08
April	899,823.49	164,264.11	3,124.28	1,067,211.88
May	1,013,208.17	81,792.46	2,010.30	1,097,010.93
June	1,082,145.91	88,741.00	1,461.45	1,172,348.36
July	1,125,529.82	41,016.69	2,757.65	1,169,304.16
August	1,178,186.83	31,104.45	3,374.00	1,212,665.23
September	1,409,759.40	35,581.92	3,393.52	1,448,734.84
Total	13,603,100.13	2,059,239.06	35,982.37	15,698,321.56

*Debit

SCHEDULE No. 3—Continued

Customs Receipts, by Sources, by Ports, and by Months, Fiscal Year 1926-27—Continued

PORT DE PAIX

Month	Importation	Exportation	Miscellaneous	Total
	Gourdes	*Gourdes*	*Gourdes*	*Gourdes*
October, 1926	75,874.53	74,834.97	176.15	150,885.65
November	81,095.91	82,149.86	216.35	163,462.12
December	86,134.63	80,468.95	168.00	166,771.58
January, 1927	41,020.73	50,758.58	202.65	91,981.96
February	37,900.51	71,803.91	341.25	110,045.67
March	32,916.95	40,001.27	288.25	73,206.47
April	28,937.87	43,531.74	116.81	72,586.42
May	47,565.32	19,122.98	220.75	66,909.05
June	52,461.51	26,523.19	122.35	79,107.05
July	38,374.94	13,043.75	196.50	51,615.19
August	32,308.45	3,548.75	107.00	35,964.20
September	35,359.38	25,376.27	174.50	60,910.15
Total	589,950.73	531,164.22	2,330.56	1,123,445.51

SAINT MARC

October, 1926	54,098.85	55,726.19	439.96	110,265.00
November	43,796.53	49,117.67	398.92	93,313.12
December	69,454.66	94,185.68	441.15	164,081.49
January, 1927	70,608.27	36,546.97	320.40	107,475.64
February	64,236.85	29,875.70	416.40	94,528.90
March	90,465.21	36,377.03	597.00	127,439.24
April	76,616.85	47,562.37	386.22	124,565.44
May	68,956.25	30,270.31	440.48	99,667.04
June	53,533.20	12,805.83	485.06	66,824.09
July	29,665.68	43,942.82	344.69	73,953.19
August	50,613.46	9,812.18	328.30	60,753.94
September	43,471.72	6,978.47	756.35	51,206.54
Total	715,517.54	453,201.22	5,354.93	1,174,073.69

ALL PORTS

October, 1926	2,644,849.57	1,118,874.28	6,734.57	3,770,458.42
November	2,333,531.01	1,193,678.27	7,226.46	3,534,435.74
December	2,243,126.46	1,671,624.97	8,516.58	3,923,268.01
January, 1927	1,713,108.29	1,248,417.97	5,351.80	2,966,878.06
February	1,597,592.08	1,280,891.74	7,609.79	2,886,093.61
March	1,797,197.87	1,146,739.55	5,522.52	2,949,459.94
April	1,627,396.33	808,885.95	6,743.56	2,443,025.84
May	1,737,055.06	504,408.97	5,364.69	2,246,828.72
June	1,766,069.07	378,601.15	4,742.97	2,149,413.19
July	1,821,987.32	265,517.41	4,001.03	2,091,505.76
August	2,026,084.74	152,986.77	5,363.11	2,184,434.62
September	2,264,183.61	245,286.38	6,604.33	2,516,074.32
Total	23,572,181.41	10,015,913.41	73,781.41	33,661,876.23

SCHEDULE No. 4

Internal Revenue Receipts, by Sources, Districts and Months, Fiscal Year 1926-27

AQUIN

	October	November	December	January	February	March	April	May	June	July	August	September	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Consular fees						25.00				25.00*			
Court fees	6.50	41.00	24.00	11.50	7.00	25.00	22.00						137.00
Documentary recording fees	178.94	275.01	381.78	741.35	472.40	221.09	350.70		232.07	87.94	176.91	141.49	3,259.68
Emigration fees								2,000.00					2,000.00
Fines and penalties									312.60				312.60
Income tax	705.00	85.80					375.50	35.20					1,201.50
Occupational tax on foreigners	722.50												722.50
Public land rentals	188.00	249.00	235.00	19.20	22.80	648.00	5.50			629.00*			738.50
Stamp receipts:													
Documentary stamps	67.99	57.00	90.58	54.25	54.70	67.20	61.20	242.55	31.20	63.65	35.20	12.00	837.52
Postage stamps	58.35	106.50	89.00	114.50	93.10	92.00	100.00	480.90	120.60	182.55	108.20	89.90	1,635.60
Stamped paper	33.00	70.70	77.60	127.10	82.40	97.80	50.60	194.70	30.75	89.50	48.60	22.15	924.90
Telegraph and telephone service	332.10	548.80	472.45	353.90	479.10	390.60	317.65	269.75	317.40	342.20	211.30	250.80	4,286.05
Visas of manifests										25.00			25.00
Vital statistics fees	82.50	83.70	76.50	36.90	98.10	55.50	58.80	394.63	99.30	169.50	132.60	77.78	1,365.81
Miscellaneous	5.00				5.00		10.00	6.40	5.00				31.40
Total	2,379.88	1,517.51	1,446.91	1,458.70	1,314.60	1,622.19	1,351.95	3,624.13	1,148.92	306.34	712.81	594.12	17,478.06

*Deduction

SCHEDULE No. 4—Continued

Internal Revenue Receipts, by Sources, Districts and Months, Fiscal Year 1926-27

CAP HAITIEN

	October	November	December	January	February	March	April	May	June	July	August	September	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Consular fees	67.50	75.00	105.00	15.00	30.00	60.00	15.00	.....	52.50	15.00	37.50	10.00	482.50
Court fees	38.00	81.00	53.00	42.00	47.00	91.00	91.00	60.00	86.50	101.00	63.00	49.00	802.50
Diploma fees	120.00	50.00	22.50	.....	.....	.....	40.00	.....	.....	.....	*11.25	.....	343.75
Documentary recording fees	2,512.56	4,858.39	3,603.00	2,501.71	3,093.61	2,736.71	1,695.81	2,480.01	5,964.56	4,919.41	1,366.83	2,564.64	38,297.24
Fines and penalties	.....	7.00	1,500.00	11.25	126.50	171,.25	183.50	147.60	60.30	.....	109.50	40.00	2,356.90
Income tax	13,795.64	1,579.60	436.20	140.00	445.50	7.50	13,970.64	864.86	1,350.40	37.50	327.96	.....	32,955.80
Occupational tax on foreigners	30,523.77	2,453.75	1,803.75	1,229.39	760.62	300.00	337.50	100.00	25.00	62.50	.....	.....	37,596.28
Post office box rentals	400.00	.....	.....	400.00	.....	.....	.....	.....	.....	800.00	.....	.....	1,600.00
Public auction fees	15.47	.....	.....	16.32	.....	.80	.....	.....	1.43	.....	.....	.....	34.02
Public land rentals	1,391.27	2,200.50	5,487.85	9,148.90	5,728.49	4,485.92	2,790.09	3,191.23	1,461.22	1,152.85	1,392.32	455.67	38,886.31
Stamp receipts:													
Commercial account books	15.00	9.60	9.60	20.00	.....	19.20	9.80	30.00	39.70	20.10	20.00	39.60	232.60
Documentary stamps	5,469.05	4,696.00	3,374 41	3,738.52	2,094.65	3,520.43	2,887.41	1,561.79	1,717.95	2,572.65	2,017.70	3,518.70	37,169.26
Postage stamps	1,981.75	1,537.45	2,259.70	1,679.65	1,867.40	2,013.00	1,581.95	1,582.10	1,583.45	1,819.00	1,596.40	1,271.10	20,772.95
Stamped paper	435.50	103.30	440.00	340.00	321.20	419.40	382.60	423.60	361.90	200.00	413.90	302.80	4,144.20
Telegraph and telephone service	2,545.50	2,596.20	2,393.30	2,784.60	2,770.80	2,663.65	2,669.26	2,691.50	2,349.80	2,404.40	2,711.80	2,701.35	31,282.16
Visas of manifests	.....	25.00	.....	.....	25.00	25.00	.....	25.00	.....	.....	.....	.....	100.00
Vital statistics fees	1,295.41	1,827.15	724.21	1,620.09	983.16	1,549.97	982.34	1,543.41	1,135.72	1,087.91	1,169.67	1,092.94	15,011.98
Water service rents	1,480.00	1,020.00	1,750.00	1,655.00	1,435.00	1,485.00	1,360.00	1,450.00	1,245.00	1,495.00	1,135.00	645.00	16,155.00
Miscellaneous	39.00	.....	20.00	3.97	.....	43.60	163.70	47.30	.....	5.00	5.00	10.00	337.57
Total	62,125.42	23,119.94	23,982.52	25,346.40	19,728.93	19,592.43	29,160.60	16,198.40	17,435.43	16,692.32	12,477.83	12,700.80	278,561.02

CAYES

Court fees	11.00	81.00	62.50	61.00	32.00	68.00	55.00	51.00	61.00	68.00	52.00	14.00	616.50
Diploma fees	20.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20.00
Documentary recording fees	2,679.49	1,622.66	2,284.35	1,944.99	1,396.47	2,250.98	2,232.22	1,989.25	2,036.53	1,910.15	3,577.86	2,729.86	26,654.81
Emigration fees	.....	.....	8,650.00	.....	.....	.....	500.00	.....	.....	.....	.....	.....	9,150.00
Fines and penalties	800.00	.....	.....	67.50	.....	.....	.....	31.00	134.25	10.00	.....	250.00	1,292.75
Income tax	12,558.70	688.25	692.00	309.50	71.00	161.48	13,257.65	705.55	104.50	73.10	233.90	1,735.25	30,590.88
Irrigation tax	81.50	66.00	65.00	.....	68.40	.....	.....	.....	.....	.....	55.40	8.70	345.00
Occupational tax on foreigners	20,305.00	112.50	8,133.75*	.....	.....	.....	.....	.....	.....	5.00	.....	50.00	12,338.75
Post office box rentals	.....	.....	255.00	.....	.....	.....	255.00	.....	.....	255.00	.....	.....	765.00
Public auction fees	9.60	6.25	500.65	.....	50.60	.....	.....	66.50	.....	.....	1.80	.....	635.40

Public land rentals	2,039.39	231.00	3,053.50	1,981.70	1,151.22	950.20	54.11	337.63	769.99	25.00	97.20	103.50	10,794.44
Stamp receipts:													
Commercial account books	40.00	45.00	25.00	.....	25.00	10.00	50.00	.....	55.00	116.60	20.00	.....	386.60
Documentary stamps	4,643.30	3,792.69	4,847.65	3,098.00	3,671.60	4,275.90	6,696.25	20,812.05	11,117.05	3,424.51	2,819.55	2,128.30	71,326.85
Stamp receipts:	818.95	1,077.45	1,316.65	1,312.34	1,081.15	1,130.50	1,042.05	1,069.70	1,120.15	926.35	947.20	908.20	12,750.69
Stamped paper	486.60	304.30	302.20	211.30	300.35	347.50	242.25	343.75	344.40	291.05	274.05	303.25	3,751.00
Telegraph and telephone service	5,688.40	6,150.75	5,754.90	4,660.80	5,318.30	4,296.86	2,438.20	4,236.95	3,905.90	2,897.45	3,664.05	4,181.25	54,993.81
Vital statistics fees	401.10	673.80	387.00	170.70	385.70	431.10	424.80	359.10	465.10	390.30	517.50	467.75	5,073.95
Water service rents	1,104.00	1,057.00	1,151.75	965.50	1,161.50	1,374.45	1,042.00	1,171.00	1,141.50	1,160.00	1,118.60	1,268.65	13,715.95
Miscellaneous	5.00	55.06	5.00	5.00	10.00	10.00	.....	.....	.....	10.00	.....	5.00	105.00
Total	51,692.03	15,963.65	21,219.40	14,788.33	14,723.29	15,306.97	30,089.53	31,173.48	21,255.37	11,562.51	13,379.11	14,153.71	255,307.38

*Deduction

GONAIVES

Consular fees	250.00	250.00	250.00	250.00	250.00	250.00	.....	.....	.....	.....	.....	.....	1,500.00
Court fees	40.50	30.00	46.50	59.00	44.00	39.50	43.50	40.50	54.50	166.00	41.00	21.50	626.50
Diploma fees	.....	.....	.....	40.00	.....	.....	431.25	.....	.....	90.00	.....	.....	561.25
Documentary recording fees	625.39	1,042.59	2,018.47	1,025.85	1,293.90	869.07	1,154.20	936.45	823.00	1,704.40	1,259.60	895.89	13,648.81
Fines and penalties	.....	.....	.....	.....	12.00	.....	.....	.....	29.50	.....	.....	.....	41.50
Income tax	6,056.75	198.00	746.90	.....	.....	.....	5,780.25	299.40	.....	.....	.....	.....	13,081.30
Occupational tax on foreigners	10,326.75	995.00	112.50	112.50	123.75	.....	75.00	273.75	.....	75.00	.....	.....	12,094.25
Post office box rentals	150.00	.....	.....	.....	150.00	.....	154.50	.....	.....	137.50	10.00	.....	602.00
Public auction fees	.....	.....	.....	.....	2.18	.....	.....	.....	.....	.....	.....	1.11	3.29
Public land exchanges	300.00	.....	.....	.....	.....	.....	.....	150.00	.....	.....	.....	.....	450.00
Public land rentals	406.05	705.50	4,889.35	7,117.00	3,270.48	2,640.75	1,003.89	606.05	1,041.50	346.80	20.00	36.00	22,083.37
Stamp receipts:													
Commercial account books	60.00	95.30	.....	105.05	.....	.....	62.10	17.50	.....	.....	.....	18.20	358.15
Documentary stamps	1,715.12	1,256.99	1,453.10	857.15	922.10	1,148.45	1,725.93	1,248.55	888.68	790.71	633.80	1,424.15	14,064.73
Postage stamps	789.70	771.70	879.30	722.85	615.70	847.90	656.90	756.10	607.10	560.90	474.15	575.05	8,257.35
Stamped paper	859.75	636.65	756.70	387.55	475.55	.....	378.40	366.30	350.05	267.45	251.00	256.45	5,629.45
Stock and bond tax	437.50	.....	.....	461.50	.....	643.60	437.50	.....	.....	437.50	.....	.....	1,774.00
Telegraph and telephone service	2,597.05	2,366.90	1,980.85	2,200.85	2,120.40	2,927.60	2,028.45	1,935.30	1,862.35	1,522.15	1,980.30	2,370.70	25,892.90
Visas of manifests	.....	25.00	25.00	25.00	.....	25.00	.....	25.00	.....	.....	.....	.....	125.00
Vital statistics fees	529.80	792.30	635.40	860.40	572.10	711.30	743.25	718.35	636.45	689.40	480.45	730.65	8,099.85
Water service rents	790.00	314.50	827.25	765.75	786.75	697.75	578.25	805.50	543.50	835.50	741.25	569.25	8,255.25
Miscellaneous	.....	.....	.....	5.00	.....	.....	.....	.....	.....	200.00	.....	.....	205.00
Total	25,934.36	9,480.43	14,621.32	14,995.45	10,638.91	10,800.92	15,253.37	8,178.75	6,836.63	7,823.31	5,891.55	6,898.95	137,353.95

SCHEDULE No. 4—Continued

Internal Revenue Receipts, by Sources, Districts and Months, Fiscal Year 1926-27

JACMEL

	October	November	December	January	February	March	April	May	June	July	August	September	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Court fees	48.00	84.50	67.50	68.50	47.00	68.00	36.50	75.00	103.00	60.50	58.00	45.00	761.50
Documentary recording fees	1,812.69	1,651.67	1,684.82	2,410.00	1,716.38	2,948.25	3,357.51	5,888.78	2,124.58	1,567.50	1,768.90	1,806.39	28,737.47
Income tax	9,711.00	459.60	66.60		24.00	9.00	8,233.00	372.90	14.40	7.80	8.40	9.00	18,915.70
Occupational tax on foreigners	7,172.50	312.50	425.00	5.00*	93.75	234.40	166.25	938.75	.....	90.63	.....	62.50*	9,366.28
Post office box rentals	130.00	.....	.....	130.00	.....	.....	137.50	.....	.....	130.00	.....	.....	527.50
Public auction fees	.....	9.67	.....	.....	13.25	.....	.....	.....	.....	.....	.....	.....	22.92
Public land rentals	1,060.15	1,979.00	3,842.75	5,451.40	5,394.40	3,288.82	2,724.03	1,525.80	1,668.55	1,375.65	1,968.50	1,125.50	31,404.55
Stamp receipts:													
Commercial account books	100.20	.....	.....	35.40	33.20	64.80	15.00	14.40	882.25	.....	10.00	.....	273.00
Documentary stamps	2,637.55	2,153.60	1,865.65	1,466.55	1,590.80	1,654.15	1,352.40	1,370.60	.....	891.80	673.35	1,648.30	18,187.00
Postage stamps	741.95	698.30	893.35	663.80	770.95	806.95	914.55	645.85	635.30	598.30	549.50	610.05	8,528.85
Stamped paper	283.15	448.60	536.05	333.85	436.35	456.90	402.30	354.30	386.25	287.35	169.10	251.30	4,345.50
Stock and bond tax	.....	.....	.....	.....	.....	.....	.....	312.50	.....	312.50	.....	.....	625.00
Telegraph and telephone service	2,633.35	2,993.65	3,406.00	3,292.65	3,422.25	3,649.95	2,792.50	2,844.36	2,719.00	2,321.75	2,203.75	2,964.35	35,243.56
Visas of manifests	.....	.....	.....	.....	25.00	25.00	25.00	.....	.....	.....	.....	.....	75.00
Vital statistics fees	459.25	559.40	708.75	832.05	701.70	790.80	735.60	537.20	485.70	414.10	364.80	372.95	6,962.30
Water service rents	1,130.00	1,080.00	1,198.00	1,236.00	1,102.00	1,390.00	1,266.00	1,160.00	1,238.00	1,240.00	1,274.00	1,374.00	14,688.00
Miscellaneous	.....	.....	.....	15.00	.....	.....	.....	.....	.....	.....	.....	.....	15.00
Total	27,919.79	12,430.49	14,694.47	15,930.20	15,371.03	15,387.02	22,158.14	16,040.44	10,257.03	9,297.88	9,048.30	10,144.34	178,679.13

*Deduction

JEREMIE

Court fees	5.00	23.00	37.00	40.50	43.00	37.50	35.50	35.00	53.50	42.50	38.00	15.00	405.50
Diploma fees	5.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5.00
Documentary recording fees	717.72	690.68	583.14	753.59	792.28	750.38	779.30	709.54	705.19	810.68	1,212.24	949.99	9,454.73
Fines and penalties	30.00	.....	.....	.....	133.35	13.50	.....	.....	.....	.....	157.55	.....	334.40
Income tax	3,897.40	357.40	150.00*	.....	.....	.....	2,836.00	934.14	.....	.....	.....	.....	7,874.94
Occupational tax on foreigners	8,111.25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,111.25
Post office box rentals	95.00	.....	.....	90.00	.....	.....	85.00	.....	.....	85.00	.....	.....	355.00
Public auction fees	.....	.....	.....	.....	.....	.....	.....	.....	.....	63.88	.....	.....	63.88
Public land rentals	5,006.80	2,716.10	5,612.50	2,101.00	3,178.43	2,246.00	686.10	1,489.30	558.00	179.00	568.50	194.00	24,535.73

Stamp receipts:													
Commercial account books	.....	20.00	.....	.....	.....	.....	.....	.....	.....	.....	30.00	.....	50.00
Documentary stamps	1,777.45	792.55	752.95	926.40	680.02	612.25	584.10	1,000.05	621.00	580.85	1,351.26	1,025.05	10,703.93
Postage stamps	625.85	757.35	679.10	669.60	664.30	619.85	507.60	637.37	418.23	608.40	652.55	637.05	7,477.25
Stamped paper	503.50	293.00	679.75	452.30	174.65	326.65	231.10	321.65	251.25	284.85	302.00	304.85	4,125.55
Telegraph and telephone service	2,185.00	2,360.05	2,260.30	2,607.25	1,920.80	2,118.00	2,027.35	1,563.15	1,346.70	1,595.55	1,879.65	2,294.90	24,158.70
Visas of manifests	.....	25.00	.....	50.00	27.50	.....	.....	25.00	.....	.....	.....	.....	127.50
Vital statistics fees	300.75	377.85	476.70	245.10	416.70	352.35	311.70	459.90	317.67	259.80	566.48	228.90	4,313.90
Water service rents	666.50	673.00	665.00	694.00	712.50	687.00	705.00	722.00	705.00	724.00	726.00	748.00	8,428.00
Miscellaneous	.....	10.00	.....	5.00	5.00	.....	7.00	.....	5.00	5.00	10.00	5.00	52.00
Total	23,927.22	9,095.98	11,596.44	8,634.74	8,748.53	7,763.48	8,795.75	7,897.10	4,981.54	5,239.51	7,494.23	6,402.74	110,577.26

*Deduction

MIRAGOANE

Court fees	3.30	12.00	5.00	204.00	7.00	4.00	7.00	9.00	11.00	10.00	6.00	.....	278.30
Documentary recording fees	349.36	311.25	329.88	448.59	291.50	266.22	195.82	724.40	569.36	391.37	657.01	281.72	4,816.48
Fines and penalties	.....	.....	.....	.....	.....	.....	.....	37.50	.....	.....	334.50	12.00	384.00
Income tax	1,802.09	113.40	115.50	.....	44.40	69.30	1,618.84	319.80	45.83	.....	60.00	120.00	4,309.16
Occupational tax on foreigners	2,257.02	340.62	.....	.....	220.30	175.00	240.65	500.00	.....	.....	.....	.....	3,733.59
Public auction fees	.....	.....	.....	.....	.....	1.88	.....	.....	.....	.....	.....	1,000.00	1,001.88
Public land rentals	179.50	137.00	1,527.50	365.75	405.40	424.45	39.00	49.50	11.20	140.40	154.40	89.60	3,523.70
Stamp receipts:													
Documentary stamps	148.27	167.64	177.77	193.67	161.14	119.22	133.49	157.22	199.55	142.87	171.14	160.40	1,932.38
Postage stamps	256.65	206.80	346.60	275.25	215.70	301.60	155.95	276.60	235.50	195.75	244.25	224.05	2,934.70
Stamped paper	204.40	446.45	229.70	114.50	186.10	193.65	150.25	229.80	110.75	91.50	112.65	198.60	2,268.35
Telegraph and telephone service	572.20	598.20	555.00	679.25	612.50	614.55	591.80	717.30	421.65	498.05	518.85	708.30	7,087.65
Visas of manifests	.....	.....	.....	25.00	25.00	25.00	25.00	.....	.....	.....	.....	.....	100.00
Vital statistics fees	227.00	318.75	163.27	268.65	402.60	551.10	209.10	479.29	353.61	225.15	392.36	150.97	3,741.85
Water service rents	196.00	168.00	196.00	.....	207.00	210.00	210.00	210.00	210.00	167.00	184.00	200.00	2,158.00
Miscellaneous	.....	5.00	.....	.....	.....	.....	.....	8.00	.....	.....	.....	.....	13.00
Total	6,195.79	2,825.11	3,646.22	2,574.66	2,778.64	2,955.97	3,576.90	3,718.41	2,168.45	1,862.09	2,835.16	3,145.64	38,283.04

SCHEDULE No. 4—Continued

Internal Revenue Receipts, by Sources, Districts and Months, Fiscal Year 1926-27

PETIT GOAVE

	October	November	December	January	February	March	April	May	June	July	August	September	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Court fees	7.00	34.00	35.00	33.00	54.00	27.00	29.00	32.00	22.00	27.50	28.05	9.00	337.55
Documentary recording fees	602.42	1,010.47	801.64	854.64	683.91	899.45	1,174.40	1,251.39	1,116,86	958.06	42.05	1,722.91	11,118.20
Fines and penalties	30.00	.....	108.50	10.00	5.00	5.00	8.00	54.00	153.00	.....	.....	..	373.50
Income tax	10,419.50	578.50	449.50	.....	.....	.....	8,749.50	2,189.50	204.00	.....	150.00	.....	22,740.50
Occupational tax on foreigners	9,868.75	318.75	.....	.....	.....	32.82	31.26	750.00	127.50	393.75	.....	.....	11,522.83
Post office box rentals	100.00	.....	.....	120.00	.....	.....	120.00	.....	.....	120.00	.....	.....	460.00
Public auction fees	.....	.....	.....	.....	.....	.....	.....	2.00	44.40	.....	.....	.....	46.40
Public land rentals	446.50	371.50	415.50	972.00	682.70	201.80	51.00	134.00	20.00	40.00	.....	236.00	3,571.00
Stamp receipts:													
Commercial account books	.....	.....	.....	.....	.....	.....	.....	.....	25.00	.....	.....	.....	25.00
Documentary stamps	1,246.90	1,386.50	1,567.15	1,318.03	1,786.03	949.20	960.18	451.84	586.57	713.29	349.31	891.32	12,206.32
Postage stamps	373.50	370.50	424.50	416.00	357.25	392.48	323.75	357.70	297.10	244.00	306.60	307.60	4,170.98
Stamped paper	198.90	316.75	347.35	150.10	809.35	248.95	153.10	175.10	131.15	117.25	118.10	107.55	2,873.65
Telegraph and telephone service	4,219.85	4,064.55	4,382.95	5,017.70	3,612.75	3,758.35	3,321.75	3,011.60	2,814.30	2,609.90	3,022.20	4,003.50	43,839.40
Visas of manifests	.....	.....	.....	.....	.....	25.00	.....	25.00	25.00	.....	.....	.....	75.00
Vital statistics fees	180.90	283.20	380.70	414.00	340.50	506.40	552.90	316.20	248.40	195.30	140.10	82.20	3,640.80
Miscellaneous	.....	.....	5.00	5.00	.....	.....	.....	.....	1.50	41.25	.....	5.00	57.75
Total	27.694,22	8,734.72	8,917.79	9,310.47	8,331.49	7,046.45	15,474.84	8,750.33	5,816.78	5.460.30	4,156.41	7,365.08	117,058.88

PORT AU PRINCE

Circulation tax on bank notes	1,443.09	1,975.18	2,517.55	3,237.41	2,193.94	2,391.99	3,087.70	2,313.29	1,403.19	65,800.26	26.70	65,247.50*	21,142.80
Consular fees	10,168.45	17,524.75	11,478.75	3,677.75	11,751.50	10,708.75	14,513.15	2,794.35	12,227.60	9,980.25	9,973.10	11,203.55	126,001.95
Court fees	213.50	481.00	347.50	323.50	473.80	421.00	426.00	370.00	400.50	337.50	273.50	243.00	4,310.80
Diploma fees	175.00	120.00	40.00	40.00	178.00	124.00		40.00	40.00	100.00	7.50	.....	864.50
Documentary recording fees	11,569.94	12,399.21	12,788.91	12,427.14	10,279.12	10,523.89	14,176.39	17,717.24	10,554.59	25,718.86	28,280.99	11,173.40	177,609.68
Emigration fees	63,758.75	48,476.25	424,261.25	120,016.25	7,342.50	9,451.25	7,718.75	14,891.25	100,943.75	95,741.25	54,867.50	2,315.00	949,783.75
Fines and penalties	25.00	159.15*	11.00	49.00	27.00	54.00	18.00	50.50	18.00	67.00	.....	.....	160.35
Income tax	82,871.81	10,097.45	19,847.25	22,461.11	47,120.04	5,378.79	71,936.63	4,726.91	20,922.11	3,621.97	15,576.76	67,721.88	372,282.71
Irrigation tax	279.00	3,146.53	1,589.66	1,590.53	1,259.14	626.03	352.19	67.27	48.94	86.36	569.58	335.87	9,951.10
Occupational tax on foreigners	98.825.75	7.928.25	4,474.50	3,568.50	590.13	1,215.63	3,984.96	2,436.89	393.75	900.00	218.75	946.25	125,483.36

Official gazette	80.00	83.00	51.00	60.00	96.00	189.00	52.00	52.00	57.00	70.00	65.00	105.00	960.00
Official publications, sales of	.....	12.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12.00
Patent and trade mark fees	875.00	1,682.50	600.00	150.00	.....	1,850.00	900.00	975.00	525.00	2,525.00	725.00	1,025.00	11,832.50
Post office box rentals	1,718.02	342.75	11.50	1,548.53	98.60	14.78	1,554.86	193.38	55.25	1,628.37	176.62	107.00	7,449.66
Public auction fees	12.50	163.93	139.36	84.19	29.81	287.10	112.58	71.26	6.68	.....	.....	.....	907.41
Public land rentals	3,889.93	2,972.20	5,722.75	5,687.11	3,482.60	1,810.40	1,553.90	964.75	4,061.30	2,989.00	1,999.52	1,615.41	36,748.87
Stamp receipts:													
Bank checks	3,074.20	2,399.40	640.20	1,457.20	1,915.80	1,573.40	1,744.80	1,297.40	432.20	2,658.20	510.20	1,034.00	18,737.00
Commercial account books	232.10	159.90	240.50	204.50	350.20	153.40	148.70	120.00	45.00	260.70	50.20	295.60	2,260.80
Documentary stamps	12,369.64	8,144.05	11,702.51	10,671.94	13,959.07	13,874.87	19,876.62	13,365.47	12,481.48	27,412.04	12,688.50	15,246.32	171,792.51
Postage stamps	8,956.42	9,262.05	12,154.20	9,992.64	9,014.20	9,840.30	8,376.35	9,402.68	7,651.89	32,251.50	7,736.10	7,763.85	132,402.18
Stamped paper	2,532.85	3,385.40	3,484.80	3,479.70	2,743.25	2,537.05	2,994.60	2,008.95	1,960.45	3,885.45	1,444.90	1,374.85	31,832.25
Stock and bond tax	12.035.36	26.05	243.24	12,129.11	.....	188.95	12,301.94	.....	554.45	11,402.18	.....	.....	48,881.28
Telegraph and telephone service	26,123.65	23,395.75	29,296.70	25,677.80	21,451.90	29,816.45	26,116.15	29,917.60	25,374.20	26,657.20	25,429.98	24,115.75	313,373.13
Visas of manifests	.....	.....	.....	.....	60.00	25.00	25.00	25.00	.....	.....	.....	.....	135.00
Vital statistics fees	1,881.90	1,503.75	1,687.30	1,542.15	1,892.55	1,658.85	3,636.80	1,175.10	2,128.70	1,308.55	804.75	1,298.65	20,519.05
Water service rents	5,762.00	17,948.00	7,013.00	19,541.00	5,249.00	20,886.00	4,030.00	19,310.00	3,813.00	21,294.00	4,254.00	19,772.00	148,872.00
Miscellaneous	49.36	65,493.77	22,811.00	250.93	.....	725.35	682.26	306.35	136.34	87,546.31*	38.34	65,265.60	68,212.99
Total	348,923.22	238.963.97	573,154.43	259,867.99	141,558.15	126,326.23	200,320.33	124,592.64	206,235.37	249,149.33	165.717.49	167,710.48	2,802,519.63

*Deduction

PORT DE PAIX

Court fees	4.50	39.00	21.00	38.00	21.00	65.00	26.00	27.00	39.50	52.50	43.50	23.50	400.50
Diploma fees	.....	.....	.....	.....	.....	.....	15.00	.....	.....	.....	.....	.....	15.00
Documentary recording fees	388.74	699.41	452.50	495.04	426.97	710.10	582.74	472.77	634.40	400.24	621.64	327.17	6,211.72
Fines and penalties	.....	.....	37.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	37.50
Income tax	4,933.60	132.90	4.50	.....	.....	.....	3,473.00	1,193.85	.....	9.00	.....	679.50	10,426.35
Occupational tax on foreigners	10,972.50	12.00	.....	.....	.....	.....	287.50	.....	.....	.....	.....	34.40	11,306.40
Post office box rentals	10.00	.....	69.20	5.00	.....	55.00	15.90	.....	.....	.....	70.00	.....	225.10
Public auction fees	7.95	.....	.....	.95	.....	.....	.....	.....	11.60	.....	.....	.....	20.50
Public land rentals	506.00	449.00	4.592.84	2,533.70	1,902.35	1,217.50	729.00	562.00	1,053.50	676.50	391.00	193.93	14,807.32
Stamp receipts:													
Commercial account books	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9.00	.....	9.00
Documentary stamps	2,145.25	1,317.80	1,300.30	1,346.91	879.10	816.70	706.90	9,936.60	920.35	896.52	608.70	1,113.40	21,988.53
Postage stamps	498.80	489.05	740.05	710.10	499.70	647.25	473.45	436.20	516.85	509.70	438.85	374.85	6,334.85
Stamped paper	188.60	105.30	157.25	78.10	180.50	179.85	204.95	114.40	184.80	162.70	135.00	129.80	1,821.25
Telegraph and telephone service	1,249.10	1,576.30	1,940.85	1,798.88	1,689.00	1,673.25	1,177.15	1,130.30	1,110.60	968.50	809.60	823.55	15,947.08
Visas of manifests	.....	.....	.....	.....	50.00	.....	.....	50.00	.....	.....	.....	25.00	125.00
Vital statistics fees	503.52	561.96	388.92	436.50	352.56	497.63	307.05	308.64	471.06	471.90	486.30	411.30	5,197.34
Total	21,408.56	5,382.72	9.704.91	7,443.18	6,001.18	5,862.28	7,998.64	14,231.76	4,942.66	4,217.56	3,543.59	4,136.40	94,873.44

SCHEDULE No. 4—Continued

Internal Revenue Receipts, by Sources, Districts and Months, Fiscal Year 1926-27

SAINT MARC

	October	November	December	January	February	March	April	May	June	July	August	September	Total
	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes	Gourdes
Court fees	.....	4.40	8.00	.....	18.00	7.00	7.00	8.00	9.00	10.00	50.00	.....	121.40
Documentary recording fees	844.25	757.12	1,070.15	724.58	802.23	2,039.43	1,197.99	502.82	1,387.50	1,730.64	873.48	598.11	12,528.30
Fines and penalties	.....	.....	.....	10.00	.....	.....	.....	.....	.....	5.50	.....	.....	15.50
Income tax	5,936.82	505.40	345.75	35.00	150.00	3,943.37	5,298.50	120.15	144.00	480.75	2,389.38	30.00	19,379.12
Occupational tax on foreigners	8,368.26	637.50	1,094.25	56.25	1,425.00	56.25	118.75	187.50	.....	931.25	.....	.....	12,875.01
Official gazette	.....	.....	.....	.....	.....	.....	.....	.....	750.00	750.00*	.....	.....	.....
Patent and trade mark fees	.....	.....	.....	.....	.....	.....	.....	.....	234.65	234.65*	.....	.....	.....
Post office box rentals	140.00	.....	.....	140.00	.....	.....	135.00	.....	.....	130.00	.....	.....	545.00
Public auction fees	.....	.....	.....	.....	.....	256.25	.....	.....	.....	.....	.....	.....	256.25
Public land rentals	1,712.00	1,550.50	2,878.25	3,515.50	3,486.65	3,247.95	2,783.38	2,505.25	1,431.80	1,595.20	1,092.60	958.90	26,757.98
Stamp receipts:													
Commercial account books	30.50	40.40	.....	.....	120.70	29.60	319.90	149.60	.....	.....	.....	.....	690.70
Documentary stamps	1,102.05	639.65	1,429.10	843.80	836.40	873.25	642.30	571.00	456.00	380.65	314.15	544.00	8,632.35
Postage stamps	458.40	348.60	537.80	401.70	421.25	342.10	575.85	392.25	415.05	329.45	304.15	327.85	4,854.45
Stamped paper	522.30	247.45	198.05	177.55	302.50	654.80	265.00	324.65	.....	431.30	257.00	204.55	3,585.15
Telegraph and telephone service	1,620.30	1,193.65	1,294.75	1,315.15	1,653.92	1,935.23	1,997.25	1,937.20	1,517.60	1,136.72	1,298.65	997.95	17,898.37
Visas of manifests	25.00	50.00	25.00	25.00	.....	.....	.....	50.00	.....	.....	32.50	.....	207.50
Vital statistics fees	217.95	270.30	364.20	515.85	397.50	408.90	484.65	617.25	577.95	475.80	433.95	258.30	5,022.60
Water service rents	621.75	1,071.75	354.50	510.50	766.50	789.75	976.75	397.25	934.50	535.00	799.75	1,448.50	9,206.50
Miscellaneous	.....	.....	.....	5.00	.....	.....	.....	10.00	5.00	.....	.....	.....	20.00
Total	21,599.58	7,316.72	9,599.80	8,275.88	10,380.65	14,583.88	14,802.32	7,772.92	7,863.05	7,187.61	7,845.61	5,368.16	122,596.18

*Deduction