

“The next item is the ‘treasury warrants’ received by Mr. Swartwout, amounting, in the aggregate, to \$39,240.05, to make up deficiency in emoluments and fees to meet the compensation to be paid by him to his clerks.

“THE STATEMENT OF MESSRS. GILPIN AND BARKER, IN REGARD TO THESE ITEMS, IS WHOLLY INCORRECT. *These warrants were to my knowledge applied to the purposes for which they were received, and regularly accounted for. I have shown you that they were regularly entered into the ‘cash-book,’ and in the book called ‘collector’s book of official accounts,’ which contains the ‘accounts of expenses of his office, and emoluments and fees.’ I lay before the committee the last-mentioned book, and show the application of each of the said warrants. A quarterly and annual account, returned to the treasury department at the proper time, contains a full explanation of these items. * * * **

“I produce the foregoing statement [one ‘marked A,’ beginning June 30, 1829, and ending, March 31, 1836, too extensive to be given space here], showing the amount of revenue accrued in each quarter at the New York custom-house, from the time Mr. Swartwout went into office up to the 31st of March, 1836; and also of the payments in each quarter during that time. This account closes at the expiration of the last quarter prior to my quitting the custom-house as auditor. This statement is made from the quarterly accounts of customs in the books of the custom-house; and it corresponds with, and shows within a trifle, the adjustments of Mr. Swartwout’s accounts at the treasury, in the respective quarters prior to July, 1836. *By adding the forfeitures, which I have before mentioned, the account is balanced very nearly, being about forty dollars in favor of Mr. Swartwout.* On the 31st March, 1836, the balance, as appears by the books in the custom-house, and as that balance was ascertained and stated by the comptroller of the treasury at that date, was \$7,496,146.

“*Mr. Swartwout may have used (but if so, without my knowledge), from time to time, the public money arising from bonds, cash duties, or unascertained duties; but on every Monday I made a statement of all the money received and paid during the week preceding, and I know of my own knowledge, that with the exception of the said sum received of the marshal for forfeitures, Mr. Swartwout paid over to the United States all that was due from him.*

“It was not within my knowledge that Mr. Swartwout ever used the public money; and *if he ever withdrew money from the bank for his own use, he restored it again; because every Monday the cash balance due from Mr. Swartwout to the United States was paid over to the treasurer of the United States, and the receipt of the cashier of the bank sent on to the secretary of the treasury with the weekly returns, showing that Mr. Swartwout had paid up all that was due.*