

**Thomas Jefferson to Albert Gallatin, April 1, 1802, from
The Works of Thomas Jefferson in Twelve Volumes.
Federal Edition. Collected and Edited by Paul Leicester
Ford.**

TO THE SECRETARY OF THE TREASURY J. MSS. (ALBERT GALLATIN.)

Washington, Apl. 1, 1802.

Dear Sir, —I have read and considered your report on the operations of the sinking fund, and entirely approve of it, as the best plan on which we can set out. I think it an object of great importance, to be kept in view and to be undertaken at a fit season, to simplify our system of finance, and bring it within the comprehension of every member of Congress. Hamilton set out on a different plan. In order that he might have the entire government of his machine, he determined so to complicate it as that neither the President or Congress should be able to understand it, or to control him. He succeeded in doing this, not only beyond their reach, but so that he at length could not unravel it himself. He gave to the debt, in the first instance, in finding it, the most artificial and mysterious form he could devise. He then moulded up his appropriations of a number of scraps & remnants, many of which were nothing at all, and applied them to different objects in reversion and remainder, until the whole system was involved in impenetrable fog; and while he was giving himself the airs of providing for the payment of the debt, he left himself free to add to it continually, as he did in fact, instead of paying it. I like your idea of kneading all his little scraps & fragments into one batch, and adding to it a complementary sum, which, while it forms it into a single mass from which everything is to be paid, will enable us, should a breach of appropriation ever be charged on us, to prove that the sum appropriated, & more, has been applied to its specific object.

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But there is a point beyond this on which I should wish to keep my eye, and to which I should aim to approach by every tack which previous arrangements force upon us. That is, to form into one consolidated mass all the moneys received into the treasury, and to the several expenditures, giving them a preference of payment according to the order in which they should be arranged. As for example. 1. The interest of the public debt. 2. Such portion of principal as are exigible. 3. The expenses of government. 4. Such other portions of principal as, thou' not exigible, we are still free to

pay when we please. The last object might be made to take the residuum of money remaining in the treasury at the end of every year, after the three first objects were complied with, and would be the barometer whereby to test the economy of the administration. It would furnish a simple measure by which every one could mete their merit, and by which every one could decide when taxes were deficient or superabundant. If to this can be added a simplification of the form of accounts in the treasury department, and in the organization of its officers, so as to bring everything to a single centre, we might hope to see the finances of the Union as clear and intelligible as a merchant's books, so that every member of Congress, and every man of any mind in the Union, should be able to comprehend them, to investigate abuses, and consequently to control them. Our predecessors have endeavored by intricacies of system, and shuffling the investigator over from one officer to another, to cover everything from detection. I hope we shall go in the contrary direction, and that by your honest and judicious reformations, we may be able, within the limits of our time, to bring things back to that simple & intelligible system on which they should have been organized at first.

I have suggested only a single alteration in the report, which is merely verbal & of no consequence. We shall now get rid of the commissioner of the internal revenue, & superintendent of stamps. It remains to amalgamate the comptroller & auditor into one, and reduce the register to a clerk of accounts; and then the organization will consist, as it should at first, of a keeper of money, a keeper of accounts, & the head of the department.

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This constellation of great men in the treasury department was of a piece with the rest of Hamilton's plans. He took his own stand as a Lieutenant General, surrounded by his Major Generals, and stationing his Brigadiers & Colonels under the name of Supervisors, Inspectors, &c., in the different States. Let us deserve well of our country by making their interests the end of all our plans, and not our own pomp, patronage and irresponsibility. I have hazarded these hasty & crude ideas, which occurred on contemplating your report. They may be the subject of future conversation and correction. Accept my affectionate salutations.