

T-682

## DEPARTMENT OF THE TREASURY

TREASURY DEPARTMENT ORDER NO. 190  
(Revision 10)Supervision of Bureaus and Offices, Delegation of Authority,  
and Order of Succession in the Treasury Department

1. The following officials shall be under the direct supervision of the Secretary:

The Deputy Secretary  
The Executive Assistant to the Secretary  
Deputy Assistant and Director, Executive Secretariat

2. The following officials shall be under the supervision of the Secretary, and shall report to him through the Deputy Secretary:

~~Under Secretary for Monetary Affairs~~  
Under Secretary  
General Counsel  
Assistant Secretary (Tax Policy)  
Commissioner, Internal Revenue Service  
Comptroller of the Currency

3. The following officials shall be under the supervision of the Under Secretary for Monetary Affairs, and shall exercise supervision over those organizational entities indicated thereunder:

Assistant Secretary (Trade, Energy, and Financial Resources  
Policy Coordination)  
Deputy Assistant Secretary for Trade and Raw Materials  
Policy  
Deputy Assistant Secretary for Energy Policy  
Deputy Assistant Secretary for Financial Resources Policy  
Coordination

Assistant Secretary (International Affairs)  
Deputy Assistant Secretary for International Monetary  
and Investment Affairs  
Deputy Assistant Secretary for Development Finance Policy  
Deputy Assistant Secretary for Research

Assistant Secretary (Economic Policy)  
Office of Domestic Gold and Silver Operations  
Office of Financial Analysis

*copy to  
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*Eastman  
1/3*

NACP, RG 56, Treasury Department Orders, Circulars,  
and Memorandums, 1969-1975, Box 2 Departmental  
Orders, Part 3, 1971-1975.

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~~Fiscal Assistant Secretary~~  
~~Bureau of Government Financial Operations~~  
~~Bureau of the Public Debt~~

Treasurer of the United States

Special Assistant to the Secretary (National Security)

Special Assistant to the Secretary (Debt Management)  
Office of Debt Analysis

U.S. Savings Bond Division

4. The following officials shall be under the supervision of the Under Secretary, and shall exercise supervision over those organizational entities indicated thereunder:

Assistant Secretary, (Administration)  
Office of Administrative Programs  
Office of Audit  
Office of Budget and Finance  
Office of Computer Science  
Office of Equal Opportunity Program  
Office of Management and Organization  
Office of Personnel

Assistant Secretary (Legislative Affairs)

Assistant Secretary (Enforcement, Operations, and Tariff Affairs)

Office of Law Enforcement  
Office of Operations  
Office of Tariff Affairs  
Office of Foreign Assets Control  
Bureau of Alcohol, Tobacco, and Firearms  
U.S. Customs Service  
Bureau of Engraving and Printing  
Bureau of the Mint  
U.S. Secret Service  
Consolidated Federal Law Enforcement Training Center

Special Assistant to the Secretary (Public Affairs)

Office of Revenue Sharing

5. The following officials shall exercise supervision over those organizational entities indicated thereunder:

General Counsel  
 Legal Division  
 Office of Director of Practice

Assistant Secretary (Tax Policy)  
 Office of Tax Analysis  
 Office of Tax Legislative Counsel (also part of Legal  
 Division)  
 Office of International Tax Counsel (also part of Legal  
 Division)  
 Office of Industrial Economics

Commissioner, Internal Revenue Service  
 Assistant Commissioner (Accounts, Collection, and  
 Taxpayer Service)  
 Assistant Commissioner (Administration)  
 Assistant Commissioner (Compliance)  
 Assistant Commissioner (Inspection)  
 Assistant Commissioner (Planning and Research)  
 Assistant Commissioner (Technical)

Comptroller of the Currency  
 First Deputy Comptroller  
 Deputy Comptrollers  
 Chief, National Bank Examiners

6. The Deputy Secretary, the Under Secretary for Monetary Affairs, the Under Secretary, the General Counsel, and the Assistant Secretaries are authorized to perform any functions the Secretary is authorized to perform. Each of these officials shall perform functions under this authority in his own capacity and under his own title and shall be responsible for referring to the Secretary any matter on which actions should appropriately be taken by the Secretary. Each of these officials will ordinarily perform under this authority only functions which arise out of, relate to, or concern the activities or functions of or the laws administered by or relating to the bureaus, offices, or other organizational units over which he has supervision. Any action heretofore taken by any of these officials in his own capacity and under his own title is hereby affirmed and ratified as the action of the Secretary.

7. The following officers shall, in the order of succession indicated, act as Secretary of the Treasury in case of the death, resignation, absence, or sickness of the Secretary and other officers succeeding him, until a successor is appointed, or until the absence or sickness shall cease:

A. Deputy Secretary

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- B. Under Secretary for Monetary Affairs
- C. Under Secretary
- D. General Counsel
- E. Commissioner of Internal Revenue
- F. Assistant Secretaries, or Deputy Under Secretaries, appointed by the President with Senate confirmation, in the order in which they took the oath of office as Assistant Secretary, or Deputy Under Secretary.

8. Treasury Department Order 190 (Revision 9) is rescinded, effective this date.

(Signed) William E. Simon

Secretary of the Treasury

Dated: JAN 6 1975

JAN 3 1975

## SECRETARY SIMON

Warren F. Brecht (initialed) W.F.B.  
 Assistant Secretary (Administration)

Treasury Order No. 190 (Revision 10)

This Revision of Treasury Order No. 190:

a. reflects decisions during the past six months as to supervision of officials and offices by the Deputy Secretary and Under Secretaries (paras. 2 through 5);

b. continues the existing basic delegation of authority to the Deputy Secretary, the Under Secretaries, the General Counsel, and the Assistant Secretaries (para. 6); and

c. promulgates an order of succession (para. 7) consistent with authority granted to you by Executive Order 11822 of December 10, 1974, copy attached. This Executive Order, which we requested, permits you to place any officer of the Department -- appointed by the President with consent of the Senate -- in the line of succession in such order as you desire. Consequently, placing the Commissioner of Internal Revenue in the line of succession (as has been done since Revision 8 of T.O. 190 by direction of Mr. Shultz) is no longer inconsistent as it then was with Order 11680, now revoked, which limited succession to officials in the Office of the Secretary.

RECOMMENDATION: That you sign the attached Revision 10 of Treasury Order No. 190.

Allen  
Greenlee

Albrecht

Schultz

Bennett

Gardner

Collins

OMO:MAD:WESAllen:mjc:12/27/74

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# presidential documents

## Title 3—The President

### EXECUTIVE ORDER 11822

#### Designation of Certain Officers To Act as Secretary of the Treasury

By virtue of the authority vested in me by section 3347 of title 5 and section 301 of title 3 of the United States Code, and as President of the United States, it is ordered as follows:

SECTION 1. During any period when, by reason of absence, disability, or vacancy in office, either the Secretary of the Treasury or his Deputy Secretary is not available to exercise the powers or perform the duties of the office of Secretary, an officer from the Department of the Treasury appointed by the President—by and with the advice and consent of the Senate, in such order as the Secretary of the Treasury may from time to time prescribe—shall act as Secretary until the absence or the disability of the incumbent shall cease, or until a successor is appointed. If no such order of succession is in effect at that time, then such officers shall act as Secretary in the descending order of rank, as established by their offices being listed in sections 5314, 5315 or 5316 of title 5 of the United States Code and, at each level of the Executive Schedule, in the order which they shall have taken the oath as such officers.

SECTION 2. Executive Order No. 11680 of August 21, 1972, entitled "Designation of Certain Officers to Act as Secretary of the Treasury" is hereby revoked.

*Gerald R. Ford*

THE WHITE HOUSE,  
December 10, 1974.

[FR Doc. 74-29072 Filed 12-10-74; 1:21 pm]

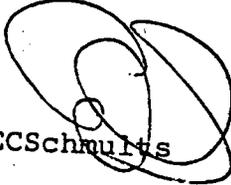
Department  
of the Treasury

to SECRETARY SIMON

Under Secretary

room. \_\_\_\_\_ date. 1/2/75

This order is in the form which  
you approved after reading my memo  
of June 17, 1974, a copy of which I  
have attached to this packet of  
material.

  
ECSchmults

Attachment

Edward C. Schmults  
room 3430  
ext. 5363

June 17, 1974

SECRETARY SIMON

Edward C. Schmults (Enclosed) P.O.S.

## Treasury Department Order of Succession

The President has ultimate authority to prescribe the order of succession to the office of Secretary in Executive Departments. By Executive Order he may delegate that authority to the head of a Department. There presently exists an inconsistency between the Treasury order of succession promulgated by Executive Order and that last designated by Departmental Order by the Secretary of the Treasury.

Treasury Department Order No. 190 (revised), as most recently re-issued on July 2, 1973, specifies that the initial order of succession to the duties of the office of Secretary, should the Secretary or Deputy Secretary not be available to perform the functions of that office, shall be:

- (1) Under Secretary for Monetary Affairs
- (2) Under Secretary
- (3) General Counsel
- (4) Commissioner of Internal Revenue Service
- (5) Deputy Under Secretaries (in the order in which they took their oath)
- (6) Assistant Secretaries (in the order in which they took their oath)

This ranking conflicts with that prescribed in Executive Order 11680 of August 21, 1972, which fixes the ranking as follows:

- (1) Under Secretary for Monetary Affairs
- (2) Under Secretary
- (3) General Counsel
- (4) The Assistant Secretaries and Deputy Under Secretaries (in order of succession as the Secretary of the Treasury may fix or, if no order is fixed, in the order in which they have taken office.)

Schmults

As you can see from the above, the Commissioner of the Internal Revenue Service should not presently be designated as fourth from the Deputy Secretary in the order of succession. Although it appears to be merely the result of an error, there is an argument that the Commissioner was purposely left out of the Executive Order because he is the head of a bureau and not within the Office of the Secretary organizational component in Main Treasury. If for some reason you should wish that the Commissioner of the Internal Revenue Service be lowered from the fourth position in the order of succession to a position below that of the Assistant Secretaries (which I do not recommend), this can be accomplished by issuing a revised Treasury Department Order with the explanation that the outstanding Executive Order requires that the revision be made.

It is my recommendation that to cure the contradiction between the Executive Order and the Treasury Department Order, we propose to the White House that a new Executive Order be issued. The new Order would delegate to the Secretary of the Treasury the authority to prescribe the order of succession, if he or the Deputy Secretary are unavailable to perform the duties of the Secretary, from among all officers of the Department who are appointed by the President with the advice and consent of the Senate. This procedure is utilized by other Departments and would give you more flexibility to alter rankings than is available under the present Executive Order.

After the new Executive Order is signed, we would issue a new Treasury Department Order listing the order of succession as is set forth in the presently outstanding Department Order (which places the Commissioner after the General Counsel) with the exception that the Deputy Under Secretary and Assistant Secretary categories would be combined and the individual officers involved ranked in the order in which they took their oaths of office. This would carry out your intentions of having the Deputy Under Secretary slots at an equivalent level with the Assistant Secretary positions.

Recommendation: That you authorize a request for a new Executive Order along the lines described above.

Approve: (D) WES 6/19/74

Disapprove: \_\_\_\_\_

Comment: \_\_\_\_\_