THE TREASURY DEPARTMENT

AN OUTLINE

OF


Extract from the Congressional Directory
January, 1930

The following is an outline of the administrative organization of the Treasury Department, showing the various offices and bureaus of the department and the divisions of the Secretary's office. A description of the duties of each follows the outline.

THE SECRETARY OF THE TREASURY

The Undersecretary of the Treasury:

1. The finances.
2. Office of the commissioner of accounts and deposits.
   (a) Division of bookkeeping and warrants.
   (b) Division of deposits.
3. Office of the commissioner of the public debt.
   (a) Division of loans and currency.
   (b) Office of the Register of the Treasury.
   (c) Division of public debt accounts and audit.
   (d) Division of paper custody.
5. Federal Farm Loan Bureau.
6. Foreign loans.
7. Advances and loans to railroads under the transportation act, 1920.
8. Section of financial and economic research.

30-26550
The Office of the Commissioner of Accounts and Deposits

The office of the Commissioner of Accounts and Deposits has administrative supervision over the division of bookkeeping and warrants and its relations to the Superintendent of the United States, and over the division of deposits. The Commissioner likewise has control of the investment accounts of the Government, and is responsible for the proper custody of investments and securities held by the Federal Reserve Bank of New York, and for the preparation of statements of deposits for which the Secretary is responsible, other than those related to public debt operations.

The division of bookkeeping and warrants is by law the official bookkeeping organization of the Government in regard to the receipt, appropriation, and expenditure of public moneys. The accounts and records of disbursements in this division are on a basis of warrants issued, and differ somewhat from the actual cash expenditures as shown in the daily Treasury statement prepared in the office of the Treasurer of the United States. The division makes analyses of acts of Congress carrying appropriations and opens up the necessary appropriation accounts on its ledgers; issues warrants for placing disbursing funds to the credit of disbursing officers, for the payment by the Treasury of claims settled by the General Accounting Office, and for covering into the Treasury revenues and receipts of the Government. It handles the work involved in the Secretary's special deposit accounts, including alien property trusts and offers in compromise. It compiles, for submission through the Bureau of the Budget, the estimates of appropriations for the service of the Treasury.

In addition to the above division compiles and publishes an annual digest of the appropriations made by Congress and an annual combined statement of the receipts, expenditures, and unexpended balances under each appropriation account.

The division of deposits is charged with the administration of matters pertaining to the designation of Government deposits and the deposit of Government funds at Federal Reserve Banks, Federal Reserve banks, and national bank depositaries, and special depositaries under the Liberty Loan Acts, foreign depositaries, Federal land banks, and the Philippine Treasury.

The Commissioner of the Public Debt

The commissioner of the public debt has supervision over transactions in the public debt and the paper currency issues of the United States. The public debt service includes the division of loans and currency, the office of the Register of the Treasury, the division of accounts and audit, and the division of paper custody.

The division of loans and currency is the issuing branch of the public debt service. It receives, examines, and has custody of public debt securities printed by the Bureau of Engraving and Printing. It is charged with the original issue of public debt securities (and thereafter conducts transactions therein, including exchanges, transfers, conversions, and replacements), the maintenance of accounts with the holders of registered bonds and the preparation of checks for the payment thereof. This division also handles the investigation of public debt issues of the Government, and the book of accounts in the Philippines and the government of Porto Rico and the United States paper currency received for redemption and mutilated work delivered by the Bureau of Engraving and Printing.

The office of the Register of the Treasury is the retirement branch of the public debt service. It is charged with the receipt, examination, and custody of public debt securities retired for any account, including paid interest coupons.

The division of accounts and audit maintains controlling accounts over transactions in the public debt from the time securities are printed until they are retsed. It maintains the general accounts of the public debt with the division of loans and currency in respect to issues; with the Register of the Treasury as to retirements; with the fiscal agents for transactions conducted by them; with the Postal Service in connection with Treasury (war) savings securities; and with the Treasurer of the United States. Through administrative audits conducted from time to time, this division verifies the accuracy of public debt transactions. This division also maintains controlling accounts over direct and nondirective securities used by the Bureau of Engraving and Printing and the work in process, and conducts administrative audits thereof.

The division of paper custody receives from various contractors the distinctive paper used in printing the public debt obligations and the paper currency of the public debt.
States, internal-revenue stamps, and other securities. It issues such
paper to the Bureau of Engraving and Printing against orders to print (and
requires that bureau to account for each sheet issued). The manufacture of
the distinctive paper used in the printing of public debt obligations and paper currency
issues is supervised by a representative of this division detailed to the contracting
paper mills.

OFFICE OF THE TREASURER OF THE UNITED STATES

The Treasurer of the United States is charged with the receipt and disbursement of public moneys that may be deposited in the Treasury at Washington and in the other depositories authorized by the Secretary of the Treasury to receive deposits of Government funds for credit in the account of the Treasurer of the United States. Funds advanced to disbursing officers for the use of Government departments and establishments under the appropriation of Congress are credited in the accounts of such disbursing officers on the books of the Treasurer and disbursed from those accounts by checks drawn on the Treasurer. In the event a check is prepared and issued, for the Secretary of the Treasury, the daily Treasury statement of the United States, the monthly preliminary statement of the public debt, and the monthly preliminary statement of classified expenditures of the Government; the monthly statement of the outstanding paper currency of the Government is also published. The general Treasury ledger accounts of the trust fund, the reserve fund, the gold settlement fund, and the general fund, and other important accounts are maintained in his office. He prepares an annual report to the Secretary of the Treasury. The Treasurer is fiscal agent for the issue and redemption of United States paper currency, for payment of principal and interest on the public debt, for payment of principal and interest on bonds of the Porto Rican and Philippine governments (of which the Secretary of the Treasury is the transfer agent), and for the redemption of national-bank notes. Federal reserve notes, and Federal reserve bank notes. He is treasurer of the board of trustees of the Postal Savings System, trustee for bonds held to secure national-bank note circulation that were deposited in national banks and bond held to secure postal savings in banks, and custodian of miscellaneous securities and trust funds.

There are in the office of the Treasurer seven divisions: The chief clerk, cashier, division of domestic public debt; division of foreign public debt; division of redemption division, division of general accounts; accounting division, and national bond redemption agency, whose duties are indicated in general by their names.

THE FEDERAL FARM LOAN BUREAU

The Federal Farm Loan Board, through the Federal Farm Loan Bureau, is charged with the administration of the Federal farm loan act and that portion of the agricultural credit act of March 4, 1923, providing for the establishment and operation of the Federal intermediate credit banks. It established the 12 Federal land banks, fixed their respective districts, and established the 12 Federal intermediate credit banks, supervises the operations of these banks, and grants charters to national farm-loan associations and joint-stock land banks, which are licensed by the board to operate.

THE DEPARTMENT OF THE INTERIOR

The Department of the Interior has general supervision of the administration of internal-revenue laws, and control of its collection, and collection of all internal-revenue taxes; the enforcement of internal-revenue laws; and the preparation and distribution of instructions, regulations, forms, blanks, stamps, etc. It is responsible for the Secretary of the Treasury covering the activities of this service is made by the Commissioner of Accounts. The purpose of the division is to provide for efficient and effective administration of the internal-revenue laws. There are duties of the bureau are assigned to various units as follows: Commissioner and miscellaneous unit, income-tax unit, miscellaneous tax unit, accounts and collections unit, general counsel's office.

The commissioner and miscellaneous unit the immediate office of the Commissioner of Internal Revenue and his assistant, the office of the special deputy commissioner, the intelligence unit, appointment division, information division, administrative division, and special advisory committee. It makes dealings with persons to offices outside of the bureau.

The income-tax unit is the agency of the Bureau of Internal Revenue for administering the income and profit tax provisions of the revenue laws. It is responsible for the administration of the income and profit tax laws, and the collection of taxes on income and profits.

The accounts and collections unit is charged with the administration of the law in respect to all internal-revenue taxes except income and profits taxes, and is responsible for adjusting and clearing cases involving miscellaneous internal-revenue taxes.

The accounts and collections unit has the administration of matters having to do with the organization and management of the officers of collectors of internal revenue, including their field forces; with the administrative audit of revenue and disbursing agencies; with the field forces and the disbursing agencies of the Internal Revenue Bureau and Service. It also issues statements to collectors of internal revenue.

The general counsel's office is the legal branch of the bureau. Its functions are separated into six divisions, as follows: Interpretative division, civil division, criminal division, appeals division, administrative division, review division.

THE GOVERNMENT ACCOUNTING

This officer is engaged in actuarial and mathematical studies of financial questions. He prepares estimates relative to population, revenues, etc., for the Treasury Department and for Members and various committees of Congress. He issues a monthly circular showing the market prices and investment value of United States securities daily. The actuary is responsible for such computations to other departments and commissions, and is a member of the board of accountants in connection with the Department of the Interior, civil service retirement section.

OFFICE OF THE CHIEF CLERK

The chief clerk and superintendent is the chief executive officer of the department, and, under the direction of the Secretary, Undersecretary, and Assistant Secretaries, is charged with the enforcement of departmental regulations of a general nature, and is superintendent of Treasury buildings in the District of Columbia, except the Bureau of Engraving and Printing. In addition, he has custody of records for proposed public buildings in Washington.

The chief is responsible for the administrative jurisdiction of the Government appropriations and as well as the appropriations made for Government exhibits at various expositions and handles for the Secretary of the Treasury, the records of the files of the Secretary's office and of the Treasury seal, and handles requests for certified copies of official papers.

He is chairman of the personnel committee of the Treasury as well as classification officer for the department, and handles matters pertaining to the classification and reclassification of the personnel, including the investigation of appeals for reclassification. He also has general supervision of the assignment of annual efficiency ratings of the Treasury personnel.

The medical relief service in charge of the Treasury physician, including 11 relief rooms, is operated under the direction of the chief clerk.

In addition to the duties described above, the chief clerk has charge of the unsalvaged duties of the Secretary's office.

THE FISCAL ASSISTANT SECRETARY, OFFICER UNDER THE SUPERVISION OF THE SECRETARY OF THE INTERIOR

The Commissioner of Internal Revenue has general supervision of the assessment and collection of all internal-revenue taxes; the enforcement of internal-revenue laws; and the preparation and distribution of instructions, regulations, forms, blanks, stamps, etc. An annual report to the Secretary of the Treasury covering the activities of this service is made by the commissioner.

For the purpose of efficient and effective administration of the internal-revenue laws the duties of the bureau are assigned to various units as follows: Commissioner and miscellaneous unit, income-tax unit, miscellaneous tax unit, accounts and collections unit, general counsel's office.

The commissioner and miscellaneous unit the immediate office of the Commissioner of Internal Revenue and his assistant, the office of the special deputy commissioner, the intelligence unit, appointment division, information division, administrative division, and special advisory committee. It makes dealings with persons to offices outside of the bureau.

The income-tax unit is the agency of the Bureau of Internal Revenue for administering the income and profit tax provisions of the revenue laws. It is responsible for the administration of the income and profit tax laws, and the collection of taxes on income and profits.

The accounts and collections unit is charged with the administration of the law in respect to all internal-revenue taxes except income and profits taxes, and is responsible for adjusting and clearing cases involving miscellaneous internal-revenue taxes.

The accounts and collections unit has the administration of matters having to do with the organization and management of the officers of collectors of internal revenue, including their field forces; with the administrative audit of revenue and disbursing agencies of internal revenue and the disbursing agencies of the Internal Revenue Bureau and Service. It also issues statements to collectors of internal revenue.

The general counsel's office is the legal branch of the bureau. Its functions are separated into six divisions, as follows: Interpretative division, civil division, criminal division, appeals division, administrative division, review division.
are two main divisions of the field service, as follows: The collection
and the field audit service.

In addition there are the following traveling forces operating from Washington:
intelligence agents and supervisors of accounts and collections, miscellaneous and
sales tax agents, and field representatives of the general counsel’s office.

OFFICE OF THE COMPTROLLER OF THE CURRENCY

The most important functions of the Comptroller of the Currency are those
relating to the organization of new national banks; the general supervision over
the national banks in operation; the administration, through receivers, of national
banks which have failed; and the issue and regulation of national-bank notes
secured by United States bonds.

Reports of condition of national banks are required to be made to the com-
ptroller by the banks not less than three times a year as fixed by the
comptroller. Under the direction of the comptroller, national-bank examiners
make regular examinations of the affairs of the national banks, showing their
condition with reference to solvency and observance of the provisions of the
national bank act. In case of deliberate violation, suit may be brought in the
name of the comptroller against any such bank for the forfeiture of its charter.
If it appears to the comptroller that any national bank is in an insolvent condi-
tion, he is empowered to appoint a receiver.

The Comptroller of the Currency is an ex officio member of the Federal Re-
serve Board and sits regularly with the board. He executes and issues the charters
for the Federal reserve banks.

The Comptroller of the Currency is required by law to report directly to Con-
gress annually and to recommend to Congress amendments to the national
banking laws.

BUREAU OF ENGRAVING AND PRINTING

This bureau designs, engraves, and prints for the Government, United States
securities: United States, national, and Federal reserve bank currency;
Federal farm loan and joint-stock land bank bonds; revenue, customs, and post-
age stamps; Government checks; and many other classes of engraved work for
governmental use. It performs a similar function, as authorized by the Bureau
of Insular Affairs, for the insular possessions of the Government. An annual
report, covering the activities of the bureau, is made to the Secretary of the
Treasury.

MINT BUREAU

The Director of the Mint has general supervision of the mint and assay offices
of the United States. He prescribes the rules, to be approved by the Secretary
of the Treasury, for the transaction of business at the mint and assay offices,
receives daily reports of their operations, directs the coinage to be executed,
reviews the accounts, authorizes expenditures, superintends the annual settle-
ments of the several institutions, and makes special examinations of them when
deemed necessary. Appointments, removals, and transfers in the mint and
assay offices are subject to his approval.

The Director of the Mint publishes quarterly an estimate of the value of the
standard coins of foreign countries for customs use and other public pur-
porses. He also makes an annual report to the Secretary of the Treasury, cov-
ering the operations of the mint service for the fiscal year and giving statistics
of the production of precious metals in the United States and the world for the
calendar year.

SECRET SERVICE DIVISION

This division is charged with the protection of the President of the United States,
his family, and the President-elect; with the suppression of counter-
feating, with the investigation of violations of the farm loan act, the war finance
corporation act, section 704 of the World War adjusted compensation act, and
the national bank act; and with the supervision of the Mint and Treasury
transportation receipts; and with such other matters relating to the Treasury
Department as are directed by the Secretary of the Treasury.

OFFICE OF THE DISBURSING CLERK

The work of this office is concerned with paying by check or cash those obliga-
tions of the Treasury which have been certified by the proper division as due.
The office makes disbursements for salaries, expenses, and supplies for the bureaus
and divisions of the Treasury Department in the District of Columbia (except
the Bureau of Engraving and Printing), and for a large proportion of such sal-
aries, expenses, etc., outside of the District of Columbia. Claims for refund of
internal-revenue taxes illegally collected are paid by check by this office. Another
important function of the office is receiving and accounting for moneys due the
United States on account of rents for buildings and real estate owned by the
Government as well as of sales of public property.

ASSISTANT SECRETARY IN CHARGE OF PUBLIC BUILDINGS AND MISCHELLENEOUS,
OFFICES UNDER THE SUPERVISION OF
BUREAU OF PUBLIC HEALTH SERVICE

The Bureau of Public Health Service at Washington comprises seven divisions
and the chief clerk's office, the operations of which are coordinated and are
under the immediate supervision of the Surgeon General, who makes an annual
report to the Secretary of the Treasury on the activities of the service.

The division of scientific research, the scientific research, conducts the scientific
operations of the service. Information thus obtained is disseminated through publications,
lectures, and correspondence. Through the division the department enforces
the act of July 1, 1902, to regulate the sale of vireuses, serums, toxins, and ana-
logous products, including arsphenamine.

Through the division of foreign and insular quarantine and immigration the
Surgeon General enforces the national quarantine laws. In accordance with a
specific act of Congress, officers of the United States Public Health Service
conduct the medical examination of aliens entering the United States and its
insular possessions. Medical officers of the Public Health Service are assigned
to certain American diplomatic missions to prevent the transmission of contagious or
infectious diseases into the United States.

The activities of the division of domestic quarantine include the following:
(1) Plague suppressive measures; (2) activities for the eradication of trachoma;
(3) enforcement of the interstate quarantine regulations; (4) sanitation of
national parks in cooperation with the National Park Service; (5) the investiga-
tion of sanitary conditions of areas used for growing shellfish; (6) assisting
State and local health departments in establishing and improving local health conditions;
(7) the control of water supplies used for drinking and culinary purposes on
interstate carriers; (8) studies and demonstrations in rural sanitation.

The division of sanitary reports and statistics collects and publishes informa-
tion regarding the prevalence and geographic distribution of diseases dangerous
to the public health in the United States and foreign countries. Court decisions,
laws, regulations, and ordinances pertaining to the public health are compiled,
digested, and published. The section cooperates with the State, local, and volunteer health agencies to extend health education service throughout the United States.

Through the division of all marine hospitals and relief, hospital care, treatment,
and special examinations are provided for beneficiaries at 25 marine hospitals
and 126 relief stations. Physical examinations are made of selected classes of
persons employed in Government service. Licenses for persons engaged in
American vessels, and free medical service for ships at sea are furnished.

Under the supervision of the Surgeon General, the division of personnel and
accounts transacts all bureau matters relating to personnel; convokes boards for
the examination or discipline of medical officers and other personnel; supervises
all bookkeeping and accounting in connection with bureau appropriations; and
maintains the supervises property records.

The division of venereal diseases was created by act of Congress in July, 1918,
(1) to study and investigate the cause, treatment, and prevention of venereal
"diseases; (2) to cooperate with State boards or departments of health for the
prevention and control of such diseases in the States; and (3) to continue all
preventing the spread of these diseases in interstate traffic.” Cooperative activities
include the development and use of educational materials and media.

The chief clerk has charge of clerical personnel, office headquarters occupied by
the bureau in Washington, the bureau library, official files and records, mail,
supervision of stationery, and printing requirements.

The narcotics division has charge of all the administrative work relating to the
establishment, management, discipline, and methods of treatment of persons
confined at the narcotic farms established by the provisions of Public Act No.
672, of January 19, 1929.
An act of Congress approved February 27, 1929, enlarged the functions of the General Supply Committee to include the purchase and distribution of supplies to meet the consolidated requirements of the executive departments and independent establishments of the Federal Government in Washington, D.C., and the District of Columbia. The requirements of the field services of any department or establishment may be included in such consolidated purchases when requested by the head thereof.

The Custums Service was created by the First Congress in the act of July 31, 1789, but its present status dates from the act approved March 3, 1827. Under the authority of that act the Secretary of the Treasury has been authorized to grant the commissioner, subject to the general supervision and direction of the Secretary of Treasury, the powers and duties in respect to the importation or exportation of merchandise into or from the exportation of merchandise from the United States, vested in or imposed upon the Secretary of the Treasury by the act of 1827, subject to certain exceptions. These exceptions require the approval of the Secretary of Treasury and certain classes of decisions prepared by the commissioner.

The principal function of the service is the collection of import duties; incident to this is the prevention of smuggling, including the smuggling of alcoholic beverages, the entrance of which is prohibited under the prohibition amendment. The special agency service which operates as a part of the Customs Service is an investigatory service.

The Customs Service also cooperates with other services in the Treasury and other executive departments in the enforcement of the preventive, sanitary, and other laws under their administration relating principally to articles brought to this country and in some cases to articles sent out of the country.

The act of January 28, 1915, provided that the Coast Guard be created in lieu of the then existing Revenue Cutter Service and the Life Saving Service, and to be on the same level as those two organizations. It also specifically provided that it shall constitute a part of the military forces of the United States, operating under the Treasury Department in time of peace and as a part of the Navy in time of war or when the President shall so direct.

In general, the duties of the Coast Guard may be classified as follows: rendering assistance to vessels in distress and saving life and property; destruction or rendering harmless illicit, and other floating dangers to navigation; control of international ice patrol in North Atlantic Ocean; extending medical aid to American vessels engaged in deep-sea fisheries; protection of the customs revenue; prevention of illegal immigration; operating as a part of the Navy in time of war or when the President shall direct; suppression of munitions on merchant vessels; protection of game, seal, and other fisheries in Alaska; enforcement of laws and regulations governing merchant vessels, motor boats, anchor, and all other navigable waters, immigration quarantine, neutrality, regattas, and marine parades.

To assist the commandant, who is charged by law with the administration of the Coast Guard, there are appointed, among other, an inspector in chief, having cognizance of matters relating to the inspection of vessels, stations, boats, and other property; division of operations, division of material; office of construction and repair; and office of the engineer in chief. An annual report, covering the activities of the Coast Guard, is made to the Secretary of the Treasury.

The Commissioner of Prohibition, under the direction of the Secretary of the Treasury, has general supervision of the enforcement of the national prohibition act and the act supplemental thereto (Willis-Campbell Act), the internal revenue laws relating to intoxicating liquor, and the Harrison Narcotic Act, as amended, and the national tobacco import and export act, as amended. The work of the Prohibition Service involves procuring evidence of violation of these laws, investigating violations and alleged violations, including conspiracy cases, and making reports thereof to the United States district attorney for the district in which the violation is alleged to have occurred, with a view to bringing violators...
The Bureau of the Budget was created by the act approved June 10, 1921. It is in the Treasury Department but under the immediate direction of the President. The bureau prepares for the President the annual Budget and such supplemental or deficiency estimates as the President may recommend from time to time to Congress. The bureau has the authority under the act, "to assemble, correlate, revise, reduce, or increase the estimates of the several departments and establishments." The act requires the head of each department and establishment to appoint a budget officer whose duty it is to prepare, under his direction, the departmental estimates of appropriations and such supplemental or deficiency estimates as may be required. These officials are liaison officers between the department and the Bureau of the Budget. On or before September 15 of each year the head of each department and establishment revises his estimates and submits them to the bureau.

The bureau is authorized, when directed by the President, to make detailed studies of the departments and establishments for the purpose of enabling the President to determine what changes should be made in the interest of economy and efficiency. Officials of the bureau are given the authority to have access, for the purpose of examination, to the books, papers, and records of any department or establishment.