

# **United States Government Manual**

**October 1939**



**OFFICE OF GOVERNMENT REPORTS  
WASHINGTON, D. C.**

# DEPARTMENT OF THE TREASURY <sup>1</sup>

## OFFICIALS

Secretary of the Treasury.....	HENRY MORGENTHAU, JR.
Under Secretary of the Treasury.....	JOHN W. HANES
Assistant Secretary of the Treasury.....	HERBERT E. GASTON
Assistant Secretary of the Treasury.....	(VACANCY)
Assistant Secretary of the Treasury.....	(VACANCY)
Assistant to the Secretary.....	DANIEL W. BELL
Assistant to the Secretary.....	JAMES H. MOYLE
Assistant to the Secretary.....	BASIL HARRIS
Assistant to the Secretary.....	HAROLD N. GRAVES
Assistant to the Secretary.....	EUGENE S. DUFFIELD
Assistant to the Secretary.....	JOSEPH P. COTTON, JR.
Assistant to the Secretary.....	JOHN KIRLEY
Special Assistant to the Secretary.....	HENRIETTA S. KLOTZ
Technical Assistant to the Secretary.....	H. MERLE COCHRAN
Administrative Assistant to the Secretary.....	WILLIAM H. MOREYNOLDS
Assistant Administrative Assistant to the Secretary.....	W. N. THOMPSON
Special Staff Assistant.....	CHARLES R. SCHOENEMAN
Director of Personnel.....	EDWIN R. BALLINGER
Legislative Counsel.....	THOMAS TARLEAU
Chief, Division of Savings Bonds.....	EUGENE SLOAN
Chief, Information Section, Division of Savings Bonds.....	JAMES W. BRYAN
Consulting Chemist.....	HERBERT J. WOLLNER
Assistant to Assistant Secretary.....	H. R. SHEPPARD
Assistant to Assistant Secretary.....	FRANCIS C. ROSE
Chief Clerk.....	F. A. BIRGFELD
Superintendent of Treasury Buildings.....	JOHN D. FOX
Chief, Secret Service Division.....	FRANK J. WILSON
Chief, Division of Printing.....	L. C. SPANGLER
Chief, Division of Appointments.....	JAMES E. HARPER
Chief, Secretary's Correspondence Division.....	GABRIELLE E. FORBUSH
<b>Office of the General Counsel:</b>	
General Counsel.....	EDWARD H. FOLEY, JR.
Chief Counsel, Bureau of Internal Revenue.....	JOHN P. WENCHEL
Chief Counsel, Bureau of Customs.....	RALPH H. DWAN
Director, Division of Research and Statistics.....	GEORGE C. HAAS
Director, Division of Monetary Research.....	HARRY D. WHITE
Director, Division of Tax Research.....	ROY BLOUGH
<b>Public Debt Service:</b>	
Commissioner of the Public Debt.....	WILLIAM S. BROUGHTON
Register of the Treasury.....	EDWARD G. DOLAN
Chief, Division of Loans and Currency.....	MARVIN WESLEY
Chief, Division of Accounts and Audit.....	MELVIN R. LOAFMAN
Chief, Division of Paper Custody.....	MAURICE A. EMEHSON
Director, Bureau of Engraving and Printing.....	ALVIN W. HALL
<b>Office of the Commissioner of Accounts and Deposits:</b>	
Commissioner of Accounts and Deposits.....	EDWARD F. BARTELT
Assistant Commissioner of Accounts and Deposits.....	WILLIAM T. HEFFELFINGER
Chief Disbursing Officer, Division of Disbursement.....	GUY F. AULEN
Chief, Division of Bookkeeping and Warrants.....	LOUIS L. COLLIE
Chief, Division of Deposits.....	EDWARD D. BATCHELDER
Comptroller of the Currency.....	PRESTON DELANO
Treasurer of the United States.....	WILLIAM A. JULIAN

<sup>1</sup> Organization chart on p. 480; Control of Expenditures chart on p. 477.

Commissioner of Narcotics.....	HARRY J. ANSLINGER
Commissioner of Internal Revenue.....	GUY T. HELVERING
Administrator, Federal Alcohol Administration.....	WILFORD S. ALEXANDER
Commissioner of Customs.....	BASIL HARRIS
Director of the Mint.....	NELLIE TAYLOR ROSS
Commandant, United States Coast Guard.....	REAR ADMIRAL RUSSELL R. WAESCHE
Director, Division of Procurement.....	H. E. COLLINS
Chairman, Committee on Enrollment and Dis- barment.....	GUY C. HANNA
Chairman, Processing Tax Board of Review.....	WILLIAM SCHWARTZ

#### INFORMATION

Chief Clerk, Room 178, Treasury Department Building, Fifteenth Street and Pennsylvania Avenue NW., Washington, D. C.

Telephone, National 6400, Branches 342, 345, 346, and 347

**Creation and Authority.**—The Treasury Department was created by act of Congress approved September 2, 1789 (1 Stat. 65). Many subsequent acts have figured in the development of the Department, delegating new duties to its charge and establishing the numerous bureaus and divisions which now compose the Treasury.

**Purpose.**—The original act established the Department to superintend and manage the national finances. This act charged the Secretary of the Treasury with the preparation of plans for the improvement and management of the revenue and the support of the public credit. It further provided that he should prescribe the forms for keeping and rendering all manner of public accounts and for the making of returns. He was empowered to grant, subject to the limitations of the amended act, all warrants for moneys to be issued from the Treasury pursuant to legal appropriations, and to furnish information, upon request, to either or both branches of Congress on any matter referred to him or pertaining to his office. The act further stated it to be the duty of the Secretary “. . . generally to perform all such services relative to the finances as he shall be directed to perform” (R. S. 248).

With the expansion of the country and its financial structure, frequent revisions and amendments to the act have so broadened the scope of the Treasury Department that it now embraces a score or more of diversified bureaus, divisions, and offices, and many new duties have been delegated to its charge. Besides managing the financial affairs of the nation, the Department now controls the coinage and printing of money and the procurement of Federal supplies. The Coast Guard, Narcotics Bureau, and the Secret Service all have been placed under the supervision and jurisdiction of the Treasury Department.

The Secretary of the Treasury is a member of the board of trustees, Postal Savings System; member of the board of trustees, Smithsonian Institution; member, Foreign Service Buildings Commission; member, National Archives Council; chairman, board of trustees, Endowment Fund, American Red Cross; member, National Park Trust Fund Board; chairman, Library of Congress Trust Fund Board; member, board of trustees of the National Gallery of Art;

member, Foreign Trade Zones Board; member, National Munitions Control Board. He is required by law to submit an annual report to Congress upon the condition of the finances, and to make public the first of each month the last preceding weekly statement of the Treasury (R. S. 267).

**Organization.**—Affairs of the Treasury Department are generally supervised by the Secretary of the Treasury. He is assisted in the management and direction of the Department's numerous and varied branches by the Under Secretary of the Treasury, the General Counsel, three Assistant Secretaries of the Treasury, and a staff of administrative, special, and technical assistants who supervise and correlate the activities of the different bureaus, offices, and divisions. Each bureau is under the general direction of a chief, who reports to the Secretary and his immediate assistants.

The principal branches of the Department are as follows:

Bureau of the Comptroller of the Currency	Legal Division
Bureau of Customs	Office of the Chief Clerk
Bureau of Engraving and Printing	Office of the Commissioner of Accounts and Deposits
Bureau of Internal Revenue	Office of Superintendent of Treasury Buildings
Bureau of the Mint	Office of the Treasurer of the United States
Bureau of Narcotics	Processing Tax Board of Review
Committee on Enrollment and Disbarment	Procurement Division
Division of Appointments	Public Debt Service
Division of Monetary Research	Secret Service Division
Division of Research and Statistics	United States Coast Guard
Division of Tax Research	
Federal Alcohol Administration	

## ACTIVITIES

### BUREAU OF THE COMPTROLLER OF THE CURRENCY

The Bureau of the Comptroller of the Currency was created by act of Congress approved February 25, 1863 (12 Stat. 665).

**Supervision of National Banks.**—The Comptroller has general supervision over all national banks in operation, the organization of new national banks, the consolidation of national banks, or State with national, conversion of State banks into national, the granting of rights to operate branches by national banks, and the administration, through receivers, of any that fail. He also receives reports from banks in voluntary liquidation and from trustees holding assets for the benefit of depositors of banks reorganized under Section 207 of the Bank Conservation Act. He requires national banks to submit reports of condition at least three times a year. The Comptroller also supervises all banks and trust companies, building and loan associations not chartered under the Federal Home Loan Bank Act, as amended, and credit unions not chartered under the Federal Credit Unions Act, doing business in the District of Columbia.

**Appointment of Receivers and Forfeiture of Charter.**—He is empowered to appoint a receiver for any national bank which he finds insolvent, and may bring suit for forfeiture of charter against any national bank for deliberate violations of the national banking laws.

**Appointment of Conservators.**—The Comptroller may appoint conservators to administer the affairs of national banks pending reorganization or ultimate receivership, and is required to approve reorganization plans for such banks if nonassenting creditors or stockholders are to be found.

**Examination of National Banks.**—The Comptroller's office maintains a staff of examiners who make regular examinations of all national banks, reporting on the conditions of solvency and state of compliance with the provisions of law with respect to such banks.

**Issue of Bond-Secured National Bank Notes.**—Until August 1, 1935, the Comptroller had charge of the issue and redemption of national bank notes secured by United States Bonds. The expiration of the 3-year privilege provided by Section 29 of the Federal Home Loan Bank Act of July 22, 1932, and redemption of the consols and Panama Canal 2-percent bonds on July 1 and August 1, 1935, respectively, resulted in the discontinuance of circulation by national banks after the last-named date. The Comptroller still is charged with the responsibility for issue and redemption of Federal Reserve notes and Federal Reserve Bank notes.

**Federal Deposit Insurance Corporation.**—The Comptroller of the Currency is an ex-officio member of the Federal Deposit Insurance Corporation.

#### BUREAU OF CUSTOMS

The Bureau of Customs was created by the act approved March 3, 1927, Public Act 751, Sixty-ninth Congress (5 U. S. C. 281).

**General Duties.**—The Bureau of Customs, under the Commissioner, administers the powers and duties vested with the Secretary of the Treasury pertaining to the importation and entry of merchandise into and the exportation of merchandise from the United States.

**Collection of Duties and Law Enforcement.**—The Bureau's principal function is the collection of import duties and, incident to this, the prevention of smuggling, including the smuggling of contraband, such as narcotics. The Bureau cooperates with other Government agencies in enforcing the preventive, sanitary, and other laws relating principally to articles brought into the United States, and in some cases to outgoing articles.

**Investigations.**—It maintains a service which investigates smuggling activities and compliance with the customs and tariff laws.

#### BUREAU OF ENGRAVING AND PRINTING

**Types of Work Produced.**—The Bureau of Engraving and Printing, under the Director, designs, engraves, and prints for the Government the United States currency, Federal Reserve notes, Federal farm-loan and joint-stock land bank bonds, United States securities, Government checks, checks and other securities for the Emergency Relief Administration, postage, revenue, and customs stamps, and many other types of engraved work.

**Printing for Insular Possessions.**—It also performs a similar function for the insular possessions of the United States as authorized by the Division of Territories and Island Possessions of the Department of the Interior.

## BUREAU OF INTERNAL REVENUE

The Office of the Commissioner of Internal Revenue, commonly referred to as the Bureau of Internal Revenue, was created by the act of July 1, 1862 (12 Stat. 432).

**General Administration of Internal Revenue Laws.**—The Bureau of Internal Revenue, under the direction of the Commissioner, has general supervision over the determination, assessment, and collection of all internal revenue taxes. It is charged with the enforcement of the internal revenue laws, and prepares and distributes the forms and instructions for the filing of tax returns.

**Income and Profits Taxes.**—The Income Tax Unit administers the income and profits tax provisions of the internal revenue laws, preparing regulations in this regard, receiving, auditing, and verifying the returns, and reviewing and disposing of claims for refund.

**Alcoholic Beverages and Industrial Alcohol.**—The Alcohol Tax Unit carries out the functions of the permissive and enforcement provisions of the laws relating to the manufacture, distribution, and sale of spirituous liquors, wines, beer, and industrial alcohol.

**Other Internal Revenue Taxes.**—The Miscellaneous Tax Unit administers the internal revenue laws as they apply to other than alcohol, social security, and income and profits taxes, preparing regulations in connection therewith, receiving, auditing, and verifying the returns, and reviewing and disposing of claims for refund and abatement.

**Supervision of Collectors and Field Forces.**—The Accounts and Collections Unit is charged with the administration of matters having to do with the organization and management of the offices of collectors of internal revenue, including their field forces; with the administration of the taxing provisions of the Social Security Act and the Carriers Taxing Act of 1937; and with the administrative audit of revenue and disbursing accounts of the Internal Revenue Service. It also issues stamps to collectors of internal revenue.

**Field Service.**—The four main divisions of the Field Service are the Field Collection Service, the Field Audit Service, the Supervisory Field Service of the Alcohol Tax Unit, and Field Divisions of the Technical Staff. In addition, the Bureau maintains a staff of intelligence agents, supervisors of accounts and collections, and miscellaneous and sales-tax agents. Representatives of the General Counsel's Office are assigned to field stations as counsel for the various field services.

## COLLECTION DISTRICTS—BUREAU OF INTERNAL REVENUE

<i>District</i>	<i>Collector's Office</i>	<i>Collector</i>
ALABAMA	Birmingham	Harwell G. Davis
ALASKA (part of Washington District)		
ARIZONA	Phoenix	William P. Stuart
ARKANSAS	Little Rock	Homer M. Adkins
CALIFORNIA (1st District)	San Francisco	Clifford C. Anglim
CALIFORNIA (6th District)	Los Angeles	Nat Rogan
COLORADO	Denver	Ralph Nicholas
CONNECTICUT	Hartford	Thomas S. Smith
DELAWARE	Wilmington	James H. Latchum

<i>District</i>	<i>Collector's Office</i>	<i>Collector</i>
DISTRICT OF COLUMBIA (part of Maryland District)		
FLORIDA	Jacksonville	J. Edwin Larson
GEORGIA	Atlanta	Marion H. Allen
HAWAII	Honolulu	Fred H. Kanne
IDAHO	Boise	John R. Viley
ILLINOIS (1st District)	Chicago	Carter H. Harrison
ILLINOIS (8th District)	Springfield	Vincent Y. Dallman
INDIANA	Indianapolis	Will H. Smith
IOWA	Des Moines	Charles D. Huston
KANSAS	Wichita	William H. Burke
KENTUCKY	Louisville	Seldon R. Glenn
LOUISIANA	New Orleans	Rufus W. Fontenot
MAINE	Augusta	Clinton A. Clauson
MARYLAND	Baltimore	M. Hampton Magruder
MASSACHUSETTS	Boston	Thomas B. Hassett (acting)
MICHIGAN	Detroit	Giles Kavanagh
MINNESOTA	St. Paul	Arthur D. Reynolds
MISSISSIPPI	Jackson	Eugene Fly
MISSOURI (1st District)	St. Louis	Thomas J. Sheehan
MISSOURI (6th District)	Kansas City	Dan M. Nee
MONTANA	Helena	Lewis Penwell
NEBRASKA	Omaha	George W. O'Malley
NEVADA	Reno	Robert L. Douglass
NEW HAMPSHIRE	Portsmouth	Peter M. Gagne
NEW JERSEY (1st District)	Camden	Harry L. Maloney
NEW JERSEY (5th District)	Newark	John E. Manning
NEW MEXICO	Albuquerque	Steven P. Vidal
NEW YORK (1st District)	Federal Building, Brooklyn	Almon G. Rasquin
NEW YORK (2d District)	Customhouse, New York	James J. Hoey
NEW YORK (3d District)	341 Ninth Avenue, New York	Joseph T. Higgins
NEW YORK (14th District)	Albany	Harry M. Hickey
NEW YORK (21st District)	Syracuse	Frank J. Shaughnessy
NEW YORK (28th District)	Buffalo	George T. McGowan
NORTH CAROLINA	Greensboro	Charles H. Robertson
NORTH DAKOTA	Fargo	Hector H. Perry
OHIO (1st District)	Cincinnati	Thomas J. Conner
OHIO (10th District)	Toledo	Charles H. Graves
OHIO (11th District)	Columbus	Harry F. Busey
OHIO (18th District)	Cleveland	Frank F. Gentsch
OKLAHOMA	Oklahoma City	Henry Clifford Jones
OREGON	Portland	James W. Maloney
PENNSYLVANIA (1st District)	Philadelphia	Walter J. Rothensies
PENNSYLVANIA (12th District)	Scranton	Joseph T. McDonald
PENNSYLVANIA (23d District)	Pittsburgh	William Driscoll
RHODE ISLAND	Providence	Joseph V. Broderick
SOUTH CAROLINA	Columbia	William P. Bowers
SOUTH DAKOTA	Aberdeen	Thomas C. Kasper
TENNESSEE	Nashville	Lipe Henslee
TEXAS (1st District)	Austin	Frank Scofield
TEXAS (2d District)	Dallas	William A. Thomas
UTAH	Salt Lake City	Ira N. Hinckley
VERMONT	Burlington	Fred C. Martin
VIRGINIA	Richmond	Nathaniel B. Early, Jr.
WASHINGTON	Tacoma	Thor W. Hendricksen (acting)
WEST VIRGINIA	Parkersburg	F. Roy Yoke
WISCONSIN	Milwaukee	Otto A. LaBudde
WYOMING	Cheyenne	Thomas K. Cassidy

## BUREAU OF THE MINT

The Mint of the United States was established by act of Congress April 2, 1792 (1 Stat. 246). The Bureau of the Mint was established by act of Congress February 12, 1873 (17 Stat. 424).

**Supervision of Mints, Assay Offices, and Depositories.**—The Bureau of the Mint, in Washington, under the Director, has general supervision of the United States mints, assay offices, and depositories. It directs the coinage of money, and supervises the activities of the eight mint institutions in the field, receiving, assaying, paying for, storing, and safeguarding the Nation's gold and silver stocks. The Bureau, subject to the approval of the Secretary, prescribes the rules for the transaction of business at the mints, assay offices, and depositories, receiving daily reports of their operations. The Bureau reviews the accounts, authorizes the expenditures, and superintends the annual settlements for these institutions, making special examination of them when necessary.

**Mint Reports and Publications.**—The Bureau of the Mint publishes a quarterly statement of the values of foreign moneys for customhouse use and other public purposes, and reports annually to the Secretary on mint operations for the fiscal year. The annual report includes estimates of domestic and foreign production of gold and silver, also monetary statistics pertaining to the United States and to most of the countries of the world.

## FIELD INSTITUTIONS—BUREAU OF THE MINT,

<i>Address</i>	<i>Officer in Charge</i>
United States Mint, Philadelphia, Pa.	Edwin Dressel, Superintendent
United States Mint, Denver, Colo.	Mark Skinner, Superintendent
United States Mint, San Francisco, Calif.	Peter J. Haggerty, Superintendent
United States Mint, New Orleans, La.	Hugh Rippeto, Assayer in Charge
United States Assay Office, New York, N. Y.	Sigmund Solomon, Superintendent
United States Assay Office, Seattle, Wash.	George Swarva, Assayer in Charge
United States Bullion Depository (Gold), Fort Knox, Ky.	Russell Van Horne, Chief Clerk in Charge
United States Bullion Depository (Silver), West Point, N. Y.	Sigmund Solomon, Superintendent, U. S. Assay Office, New York, N. Y.

## BUREAU OF NARCOTICS

The act of June 14, 1930 (46 Stat. 585), created in the Treasury Department a bureau known as the Bureau of Narcotics, the law providing that the Commissioner of Narcotics shall be in charge thereof and perform such duties in respect to its activities as are prescribed by the Secretary or required by law.

**Administration of Narcotic Laws.**—The Bureau of Narcotics, under the Commissioner, supervises the administration of the Harrison narcotic law, the Marihuana Tax Act of 1937, and related statutes, including the administration of the permissive features of the



**Narcotic Drugs Import and Export Act.** It cooperates with the Bureau of Customs in enforcing prohibitive features of the latter act.

**Enforcement, and Issuance of Narcotic Import and Export Permits.**—It is charged with the investigation, detection, and prevention of violations of the Federal narcotic laws, including the Marihuana Tax Act of 1937, the issuance of permits to import the crude narcotic drugs and to export drugs and preparations manufactured therefrom under the law and regulations, and the determination of the quantities of drugs to be manufactured in the United States for medical purposes.

**Determination of Narcotic Import Quotas.**—In cooperation with the Public Health Service, the Bureau of Narcotics determines the quantities of crude opium and coca leaves to be imported into the United States for medical and other legitimate uses.

**Cooperation With States and Foreign Countries.**—It cooperates with the Department of State in the discharge of the international obligations of the United States concerning the traffic in narcotic drugs and with the several States in the suppression of the abuse of narcotic drugs in their respective jurisdictions.

#### DISTRICT OFFICES—BUREAU OF NARCOTICS

<i>District</i>	<i>Supervisor</i>	<i>Address</i>
No. 1. Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut	William E. Clark	1120 Post Office Building, Boston, Mass.
No. 2. New York	Garland Williams	810 Federal Office Building, New York, N. Y.
No. 3. Delaware, New Jersey, Pennsylvania	Thomas W. McGeever	804 New Customhouse, Philadelphia, Pa.
No. 5. District of Columbia, Maryland, North Carolina, Virginia, West Virginia	Boyd M. Martin	314 Post Office Building, Baltimore, Md.
No. 6. Alabama, Florida, Georgia, South Carolina	T. E. Middlebrooks	505 Ten Forsyth Street Building, Atlanta, Ga.
No. 7. Kentucky, Tennessee	George W. Cunningham	418 Federal Building, Louisville, Ky.
No. 8. Michigan, Ohio	Ralph H. Oyler	802 Federal Building, Detroit, Mich.
No. 9. Illinois, Indiana, Wisconsin	James J. Biggins	817 New Post Office Building, Chicago, Ill.
No. 11. Arkansas, Kansas, Missouri, Oklahoma	Jesse B. Greeson	611 Mutual Building, Kansas City, Mo.
No. 12. Iowa, Minnesota, Nebraska, North Dakota, South Dakota	Harry D. Smith	129 Federal Office Building, Minneapolis, Minn.
No. 13. Arizona, Colorado, New Mexico, Utah, Wyoming.	Mrs. Elizabeth Bass	100 Customhouse, Denver, Colo.
No. 14. California, Nevada	Joseph A. Manning	141 Federal Office Building, San Francisco, Calif.
No. 15. Idaho, Montana, Oregon, Washington, Territory of Alaska	Anker M. Bangs	442 Federal Office Building, Seattle, Wash.
No. 16. Territory of Hawaii	Clarence T. Stevenson	213 Federal Building, Honolulu, Hawaii

## COMMITTEE ON ENROLLMENT AND DISBARMENT

The Committee on Enrollment and Disbarment receives applications for admission to practice before the Treasury Department and for customhouse brokers' licenses. The Committee passes upon such applications, enrolls applicants to practice before the Department, and issues customhouse brokers' licenses. The Committee conducts hearings in disbarment proceedings, on complaints filed by the Government attorney who represents the Department before the Committee, and makes recommendations to the Secretary. Records in proceedings aimed at the revocation of customhouse brokers' licenses are referred to the Committee for its recommendations.

## DIVISION OF APPOINTMENTS

The office of Chief of Division of Appointments was created by administrative order pursuant to section 2 of the act of March 3, 1875 (18 Stat. 396), authorizing seven chiefs of divisions in the Office of the Secretary.

**Personnel, Pay Rolls, and Retirement.**—The Division functions with respect to personnel matters in the departmental and field services of the Treasury Department, and prepares nominations and commissions of officers appointed by the President, as well as all bonds of Treasury officials.

It prepares and approves the pay rolls of the Treasury Department in Washington and prepares reports required by law, or requested by Congress, relative to personnel. It supervises work connected with retirement and retention of employees under the retirement law and certifies to the Civil Service Commission all amounts refunded under this law to employees leaving the service.

## DIVISION OF MONETARY RESEARCH

The Division of Monetary Research was established in the Office of the Secretary, effective March 25, 1938, by Treasury Department Order No. 18, dated March 25, 1938.

The Division provides research analyses and recommendations to aid in the formulation and execution of the monetary policies of the Treasury Department in connection with the Stabilization Fund and other operations under the Gold Reserve and Silver Purchase Acts, and economic analyses relating to the customs activities of the Treasury Department and the Secretary's duties under the Tariff Act.

## DIVISION OF RESEARCH AND STATISTICS

The Division of Research and Statistics was established in the Office of the Secretary, effective September 17, 1934, by Treasury Department Order No. 8, dated September 17, 1934.

**Fiscal Research.**—Under the supervision of the Director, the Division of Research and Statistics provides, for the Secretary of the Treasury, research analyses and reports relating to fiscal operations of the Treasury in general and in connection with offerings of Treasury securities; analyses and recommendations relating to Treasury

operations under various financial programs and proposals; estimates of revenue receipts for use in Federal budget summaries and in connection with proposed revenue legislation; analyses relating to the fiscal aspects of the Social Security Act, and such general economic analyses as may be required by the Secretary.

**Statistics.**—The Director of Research and Statistics has direct authority over and responsibility for the production, analysis, and publication of statistics, and the conduct of economic research in all branches of the Treasury Department except as these responsibilities are specifically delegated to the Divisions of Monetary Research and Tax Research.

**Government Actuary.**—The Government Actuary, who is an Assistant Director of Research and Statistics, serves as a consultant on actuarial matters for the Treasury in connection with the Social Security Act and with Federal retirement funds, and for other Government departments. He advises on existing and proposed retirement legislation, and is a member of the Federal Board of Actuaries.

### DIVISION OF TAX RESEARCH

The Division of Tax Research was established in the Office of the Secretary, effective June 1, 1938, by Treasury Department Order No. 18, dated March 25, 1938.

The Division of Tax Research provides analyses of tax systems and tax structures and recommendations thereon to aid in the formulation and execution of tax programs and fiscal policies; prepares analyses of proposed revenue legislation, and cooperates with the Congressional Joint Committee on Internal Revenue Taxation. The Division is also responsible for the assembly and publication of all statistical information pertaining to Federal taxation.

### FEDERAL ALCOHOL ADMINISTRATION

This Administration, a division of the Treasury Department, was established under, and has the duty of administering, the Federal Alcohol Administration Act (Public Act 401, 74th Cong.; 49 Stat. 977, as amended by Public Res. 73 and title V of Public Act 815, 74th Cong.; 49 Stat. 1152 and 49 Stat. 1965).

The statute was designed to supplement other Federal laws relating to the production and distribution of distilled spirits, wine, and malt beverages so as to provide for the further protection of revenue derived therefrom, regulate interstate and foreign commerce in such beverages, enforce the postal laws with respect thereto, and enforce the twenty-first amendment (congressional committee reports on the bill; H. Rept. 1542 and S. Rept. 1215, 74th Cong., 1st sess.).

**Administration.**—The agency is headed by an Administrator, who is charged with certain duties under the statute. The Administration is composed of the following divisions: The Administrator's Office, Legal Division, Enforcement Division, Permit and Labeling Division, Statistics and Reports Division, and Administrative Division.

The statute makes it unlawful, except under a basic permit issued by the Administrator, to engage in the business of importing distilled spirits, wine, or malt beverages; to engage in the business of distilling

distilled spirits, producing wine, rectifying or blending distilled spirits or wine, or bottling, or warehousing and bottling distilled spirits; and to engage in the business of purchasing for resale at wholesale distilled spirits, wine, or malt beverages; and it also prohibits anyone engaged in any of these businesses from selling, shipping, etc., distilled spirits, wine, or malt beverages so imported, produced, bottled, or purchased. These basic permits are conditioned upon compliance with certain sections of the statute, the twenty-first amendment and laws relating to its enforcement, and to other Federal laws relating to distilled spirits, wine, and malt beverages. They may be revoked or suspended for such period as the Administrator deems appropriate if he finds the permittee has violated any of their conditions.

**Restrictions.**—The statute imposes certain restrictions upon a person engaged in the production, importation, or distribution of alcoholic beverages with respect to certain practices which would lead to the establishment of exclusive outlets or tied-houses, such as requiring that a retailer buy the products of a certain person to the exclusion of the products of others; or acquiring an interest in a license or property of a retailer; or furnishing equipment, fixtures, signs, supplies, money, services, or other things of value to a retailer; or extending to a retailer credit for a period in excess of that usual and customary; or engaging in commercial bribery. The statute also prohibits conditional or consignment sales and any sale other than a bona fide sale of alcoholic beverages to trade buyers. It prohibits the introduction of beverages into interstate or foreign commerce which are not labeled in conformity with regulations prescribed by the Administrator, and requires bottlers of distilled spirits, wine, and malt beverages to secure certificates of label approval from the Administrator for all labels used by them on interstate shipments, and certificates of exemption from label approval for labels upon products bottled for sale within a single State. The Administrator is authorized to prescribe labeling and advertising regulations to prohibit deception of the consumer with respect to alcoholic beverages and, among other things, to require statements informing the consumer as to the identity and quality of the product and the alcoholic content thereof.

The statute also makes it unlawful for anyone to sell or otherwise dispose of distilled spirits in containers of more than one wine gallon except, under the Administrator's regulations, for sale to or use by a distiller, rectifier, the operator of a bonded warehouse qualified under internal revenue or customs laws, a fortifier of wine, a proprietor of an industrial alcohol plant, or an agency of the United States or of any State or subdivision thereof.

In order to control interlocking directorates, persons desiring to serve as officers or directors of more than one company engaged in business as a distiller, rectifier, or blender of distilled spirits, are required to show to the Administrator that such service will not substantially restrain or prevent competition in interstate or foreign commerce in distilled spirits, and the Administrator is given authority to grant or deny applications to hold such offices.

### LEGAL DIVISION

By section 512 of the Revenue Act of 1934, there was created the office of General Counsel for the Department of the Treasury, the law providing that the General Counsel should be the chief law officer of the Department and perform such duties in respect to its legal activities as are prescribed by the Secretary or required by law.

By order dated June 20, 1934, the Secretary prescribed the duties of the General Counsel and established the Legal Division, Department of the Treasury. The Legal Division was placed under the direct supervision and control of the General Counsel. Section 512 of the Revenue Act, 1934, also abolished the offices of General Counsel and of Assistant General Counsel for the Bureau of Internal Revenue and of the Solicitor and Assistant Solicitor of the Treasury, and transferred the powers, duties, and functions formerly exercised by those officers to the General Counsel for the Department of the Treasury.

**General Charge of Treasury Legal Activities.**—The General Counsel is responsible for and in charge of all legal activities of the Treasury Department, including all legislation pertaining to the affairs of the Department, and the drafting of bills, Executive orders, and proclamations; renders formal legal opinions for the information and guidance of administrative officers of the Department; prepares or reviews material for publication, official regulations, Treasury Decisions, and other rulings and orders concerning laws administered by the Department, and cooperates with the Department of Justice with respect to litigation in which the Treasury Department has an interest.

**Statutory Duties.**—In addition to the duties imposed upon him as chief law officer of the Department by the Secretary of the Treasury, certain additional duties are imposed upon the General Counsel by statute. He is charged with the duty of approving sureties on certain official bonds and with certifying copies of official records in the custody of the Legal Division. He makes recommendations with respect to offers in compromise of claims in favor of the United States which have not been referred to the Department of Justice for prosecution in the courts. Claims arising under the postal laws are excepted. The General Counsel also advises the Secretary with reference to action to be taken upon petitions for the remission or mitigation of fines, penalties, and forfeitures. He is placed in charge of all lands and other property which have been or may be assigned, set off, or conveyed to the United States in payment of debts, and of all trusts created for the use of the United States in payment of debts (with the exception of debts arising under the internal-revenue laws). He is authorized to rent or to sell at public sale any unproductive lands or other property of the United States acquired under judicial process or otherwise in the collection of debts. In connection with his authority respecting the collection of debts due the United States, the General Counsel is empowered to appoint agents to bid in, on behalf of the United States, lands or tenements of a debtor which are being sold on execution at the suit of the United States.

### OFFICE OF CHIEF CLERK

The Office of Chief Clerk was created by act of Congress approved April 20, 1818 (3 Stat. 445). By act of March 3, 1871 (16 Stat. 481), the title of the office was changed to Chief Clerk and Superintendent. By Treasury Department Order No. 16, dated May 20, 1937, a separate office of Superintendent of Treasury Buildings was created. The Chief Clerk is charged with the enforcement of departmental regulations of a general nature, performs miscellaneous duties not otherwise specifically assigned, and has custody of sites for proposed public buildings in Washington.

**Personnel, Classification, Efficiency Ratings, and Custody of Records.**—The Chief Clerk is Classification Officer for the Department and has general supervision of efficiency ratings of the Treasury personnel. He has custody of the seal, and signs certified copies of official papers. He is chairman of the Personnel Committee and the Committee on Civil Service Retirement; also vice chairman of the Budget and Improvement Committee.

The Chief Clerk has custody of the records and uncurrent files of the Secretary's Office, and has charge of the central telephone exchange, telegraph office, storekeeper's office, mail room, duplicating activities, and special messenger service.

### OFFICE OF THE COMMISSIONER OF ACCOUNTS AND DEPOSITS

**Supervisory Duties.**—The supervisory duties of this Office relate to the Division of Bookkeeping and Warrants, the Division of Disbursement, the Division of Deposits, the Section of Surety Bonds, the Treasury accounts offices engaged in the accounting for emergency relief appropriations, the remaining functions of the War Finance Corporation and the Director General of Railroads, and certain duties in the Office of the Treasurer of the United States which are related to the work of the above-mentioned divisions.

**Estimates of Cash Position.**—The Office prepares periodic estimates of the future cash position of the Treasury for use in its financial planning and current financing.

**Deposit, Transfer, and Withdrawal of Funds From Government Depositories.**—The Office is charged with the preparation of calls for the withdrawal of Government funds from special depositories to meet current expenditures, transfer of funds between Federal Reserve banks when necessary to meet prompt payment of Government obligations, and general supervision of the Treasury's fiscal agency transactions with Federal Reserve banks.

**Foreign Obligations.**—The collection of the principal of and interest on foreign obligations, the keeping of the accounts relating thereto, and generally the handling of all matters pertaining to such indebtedness are under the supervision of this Office.

**Railroad and Other Indebtedness.**—Collection of railroad obligations acquired by the Government under the Transportation Act of 1920, keeping the accounts relating thereto, and other items of indebtedness turned over to the Treasury by other departments for collection are within its jurisdiction.

**War Claims and Other Awards.**—Its duties include the payment, keeping of accounts, and handling generally of matters relating to awards under the Settlement of War Claims Act of 1928, the claims agreement of October 25, 1934, between the United States and Turkey, and the act of April 10, 1935, covering claims against the Republic of Mexico.

**Investments.**—The Office has supervision of the investment accounts of the Government, directing the custody of investments and securities held by the Treasurer and by Federal Reserve banks for which the Secretary of the Treasury is responsible.

**Emergency Relief Accounting and Disbursing.**—Under the supervision of this Office, there have been set up in each State a Treasury accounts office and a Treasury disbursing office for the conduct of accounting and disbursing operations under the Emergency Relief Appropriation Acts of 1935, 1936, 1937, 1938, and 1939. The accounts show in detail the status of funds allocated by the President from the appropriations named, and periodic reports are prepared therefrom showing obligations, expenditures, and balances.

**Treasury Accounts and Procedure.**—Under Department Circular 514, the Office reviews all proposed changes in the accounting procedures of the Treasury Department, including all of its bureaus and offices.

**Reports and Statements.**—It has general supervision over the preparation of the Daily Statement of the United States Treasury, the Monthly Statement of the Public Debt, contingent liabilities, and securities owned by the Government. The office compiles the annual digest of appropriations for the information and guidance of all departments and establishments, and an annual combined statement of the receipts and expenditures of the Government pursuant to the act of July 31, 1894.

**Revenue, Appropriation, and Expenditure Accounts of all Government Departments.**—Under the act of July 31, 1894, the Division of Bookkeeping and Warrants, under the administrative supervision of this Office, maintains the accounts relating to revenues, appropriations, and expenditures of all departments and establishments of the Government. Under the provisions of Executive Order No. 6226, dated July 27, 1933, it maintains budgetary accounts relating to the apportionment and obligation of funds pertaining to such departments and establishments, including governmental corporations operating on public funds.

**Treasury Warrants.**—The Division of Bookkeeping and Warrants also issues all Treasury warrants, including those upon which Government disbursements are based and those for the covering of moneys into the Treasury of the United States.

**Duplicate Checks.**—The Division of Bookkeeping and Warrants reviews all applications for duplicates of checks drawn on the Treasurer of the United States by disbursing officers of the Federal Government. It also reviews requests for payment of checks which have been transferred to an outstanding liability account after more than one full fiscal year following the fiscal year in which such checks were issued.

**Disbursements.**—The Division of Disbursement, under administrative supervision of this Office, was created by Executive Order No. 6166, of June 10, 1933, and disburses all moneys of the United States (except the Panama Canal, that portion of the War and Navy Departments relating to the national defense, the Post Office Department, and United States marshals under the Department of Justice). With the exceptions noted, the disbursing functions formerly exercised by disbursing officers attached to the various Government departments and agencies have been consolidated in the Division of Disbursement.

**Designation of Government Depositories.**—The Division of Deposits, under the supervision of this Office, administers matters relating to the designation of Government depositories and the deposit of Government funds with them. The depositories include Federal Reserve banks, general and limited national bank depositories, special depositories under the Liberty Loan Acts, foreign depositories, Federal Land banks, and the Philippine Treasury. The Division also has charge of the duties devolving upon the Secretary of the Treasury under the Government Losses in Shipment Act of July 8, 1937, and of matters relating to the qualification of Federal savings and loan associations and Federal credit unions as fiscal agents of the United States.

**Surety Companies.**—The Commissioner of Accounts and Deposits has supervision over matters relating to applications of surety companies to transact business with the Government. He supervises the auditing of their quarterly financial statements, fixes their qualifying power, notifies them of the settlement of fiscal officers' accounts under fidelity bonds, and generally exercises such other supervision as may be necessary to protect the interests of the Government under bonds executed by surety companies. The Commissioner has custody of official bonds running to the Government except those of the Post Office Department employees and of certain Federal court officials.

**Director General of Railroads.**—Pursuant to section 2 (b) of the President's Reorganization Plan No. II, which the President submitted to Congress May 9, 1939, under authority of the Reorganization Act of 1939, the Office of the Director General of Railroads was abolished and the functions and duties transferred to the Secretary of the Treasury to be exercised and performed by him personally or through such officer or officers of the Department of the Treasury as he may authorize. The Secretary of the Treasury was also designated as agent against whom actions or other procedures may be brought in accordance with section 206 of the Transportation Act, 1920. Under this Reorganization Plan, the Assistant to the Secretary in charge of fiscal affairs, the Commissioner of Accounts and Deposits, and the Assistant Commissioner of Accounts and Deposits are designated to perform on behalf of the Secretary of the Treasury the duties and functions of the Director General of Railroads.

**War Finance Corporation.**—In accordance with section 2 (c) of the President's Reorganization Plan No. II, effective July 1, 1939, all the functions, property, and obligations of the War Finance Corporation not theretofore transferred by statute to the Secretary



of the Treasury were transferred to the Treasury Department and the Corporation abolished. The Secretary of the Treasury was charged with completing the winding up of its affairs and the disposition of its assets in accordance with the act of March 1, 1939 (45 Stat. 1442), not later than December 31, 1939. The Assistant to the Secretary in charge of fiscal affairs, the Commissioner of Accounts and Deposits, and the Assistant Commissioner of Accounts and Deposits have been designated to exercise and perform, on behalf of the Secretary of the Treasury, the duties and functions of completing the winding up of the affairs of the War Finance Corporation.

### OFFICE OF SUPERINTENDENT OF TREASURY BUILDINGS

The Office of Superintendent of Treasury Buildings was established by the Secretary of the Treasury on May 20, 1937 (Treasury Department Order No. 16). The Superintendent is charged with responsibility for the maintenance and operation of Treasury buildings in the District of Columbia, except the Bureau of Engraving and Printing.

### OFFICE OF THE TREASURER OF THE UNITED STATES

The Office of the Treasurer of the United States was created under the authority contained in the act of September 2, 1789 (1 Stat. L. 65).

**Receipt and Disbursement of Public Moneys.**—The Treasurer receives and disburses public funds on deposit in the Treasury or in other authorized depositories.

**Fiscal Agent for Public Debt Transactions.**—He is fiscal agent for the issuance and redemption of paper currency; for the payment of principal and interest on the public debt, on bonds of the Puerto Rican and Philippine Governments (of which the Secretary is transfer agent), and on bonds of various governmental corporations and agencies; for the redemption of national bank notes and Federal Reserve notes and bank notes.

**Credit and Disbursement of Appropriated Funds.**—The Treasurer credits funds appropriated by Congress for the use of Government departments and establishments to the officers authorized by law to disburse for those agencies, on receipt of accountable warrants signed by the Secretary of the Treasury and countersigned by the Comptroller General. Disbursements from such funds are made by checks drawn on the Treasurer.

**Issuance of Treasury Statements.**—He prepares and issues the daily Treasury statements, the monthly preliminary statements of the public debt and of the Government's classified expenditures, and the monthly statement of outstanding paper currency.

**Accounts Maintained by the Treasurer.**—He maintains the Treasury general ledger accounts of the trust, reserve, and general funds, as well as other important accounts.

**Custodian of Funds and Securities.**—The Treasurer is the official custodian of the public money and also the custodian of miscellaneous securities and trust funds, including those held to secure postal savings in banks, and public deposits in national banks.

## PROCESSING TAX BOARD OF REVIEW

The Board of Review was established in the Treasury Department pursuant to title VII of the Revenue Act of 1936, and is independent of other bureaus and divisions in the Department. The Board has jurisdiction to review the allowance or disallowance by the Commissioner of Internal Revenue of claims for refund of any amount paid by or collected from any claimant as processing tax under the Agricultural Adjustment Act, and to determine the amount of refund due any claimant with respect to such claim. Decisions of the Board are reviewable by the Circuit Courts of Appeals of the United States and the United States Court of Appeals for the District of Columbia, and are subject to further review by the Supreme Court of the United States, upon certification or certiorari as provided in the Judicial Code, as amended. The Secretary of the Treasury designates the members of the Board and assigns to it such personnel as may be necessary to perform its functions.

## PROCUREMENT DIVISION

The Procurement Division, under the Director, was created in the Treasury Department by Executive Order No. 6166, dated June 10, 1933, pursuant to the act of March 3, 1933 (47 Stat. 1517).

The Division is responsible for the determination of policies and methods of procurement, warehousing, and distribution of property, facilities, improvements, machinery, equipment, stores, and supplies.

**Purchase Division.**—This Division directs the activities pertaining to the purchasing and contracting of supplies, equipment, and material. It performs all activities incident to the purchase in definite quantities of those supplies for which requirements can be anticipated and consolidated, and contracts for those supplies of the departments and establishments for which requirements cannot be consolidated in definite quantity purchase but for which common contracts can be made with advantage to the Government. It receives and has custody of all samples submitted on any contracts.

**Warehouse Division.**—The Warehouse Division receives, warehouses, and issues supplies maintained as stock items in the Procurement Division Warehouse; also, it procures, stores, and distributes fuel (coal, charcoal, fuel oil, and wood) to all Federal and District governmental buildings and establishments, except the Washington Navy Yard, in and adjacent to the District of Columbia.

**Planning Division.**—Carries on investigations, collects information, and makes studies to facilitate the determination of policies and methods of procurement, warehousing, and distribution of supplies, materials, and equipment, with particular attention to harmonizing purchase procedure, standardizing requirements, and synchronizing purchase and delivery.

**Finance Division.**—Maintains financial records and prepares periodic financial reports; maintains a control of warehouse inventory and prepares a daily report thereon; audits and approves for payment bills for supplies, transportation, and expenses; makes all col-

lections reimbursing the general supply fund by means of transfer and counter warrants; requisitions cash to the disbursing officer.

**Fuel Division.**—Directs activities pertaining to the contracting and purchase of all solid fuels, such as coal, coke, and wood, and liquid fuels, such as gasoline, fuel oil, and kerosene, and various lubricants and oils; performs all activities incident to such purchases for all departments and establishments of the Government.

**Field Division.**—With offices located in each State, supervises and handles purchases for all departments of the Government in the field, which includes issuance of invitations to bid, opening and tabulating of bids, making of awards, preparation of contracts, issuance of purchase orders, and preparation and certification of vouchers for payment.

**Inspection Division.**—Examines commodities delivered to the Procurement Division Warehouse to determine compliance with specifications; also, upon request of other agencies, inspects deliveries made directly thereto; receives and has custody of all samples submitted on any contracts.

**Federal Specifications Division.**—Prepares Federal and Procurement Division specifications for commodities used by the Federal Government and issues amendments and revisions thereto as necessary.

**Federal Standard Stock Catalog Division.**—Prepares and maintains the Federal Standard Stock Catalog.

**Surplus Property Division.**—Coordinates and supervises the disposition of surplus property in Washington and in the field, the disposition of property seized and forfeited under the Federal Alcohol Act and the Liquor Law Repeal and Enforcement Act of 1935, and firearms seized and forfeited under the National Firearms Act.

**Mechanical Division.**—Includes the cabinet shop, automotive repair shop, and typewriter repair shop.

The automotive repair shop repairs, services, and garages automotive equipment of the Treasury Department located in the District of Columbia and, upon request, performs similar service for other establishments.

The typewriter repair shop repairs and services typewriting machines of the various Government departments and independent establishments in the District of Columbia, including such work for the Government of the District of Columbia.

The cabinet shop repairs furniture turned into store as surplus for further issue.

**Federal Traffic Division.**—Coordinates the Government's freight, express, and other traffic activities within the continental limits of the United States.

**Federal Business Associations.**—About 125 Federal Business Associations in the larger cities of the United States function as agencies of the Procurement Division to promote cooperation among the local Federal activities, with the object of effecting economies and increasing efficiency in the transaction of routine business of the Government, as well as assisting the Procurement Division in specific projects assigned them.

## PUBLIC DEBT SERVICE

The Public Debt Service, under the Commissioner of the Public Debt, was established by order of the Secretary of the Treasury, November 12, 1919.

**General Conduct of Public Debt Transactions.**—The Public Debt Service, under the Commissioner of the Public Debt, conducts transactions in public debt and paper currency issues of the United States. As agent it also conducts transactions in the interest-bearing issues of the Philippine and Puerto Rican Governments, the Home Owners' Loan Corporation, the Federal Farm Mortgage Corporation, the Federal Housing Administration, the Reconstruction Finance Corporation, the Commodity Credit Corporation, the United States Housing Authority, and in the consolidated issues of the Federal farm loan banks.

**Organization of Public Debt Service.**—In addition to the Office of the Commissioner, the Service includes the Division of Loans and Currency, the Office of the Register of the Treasury, the Division of Paper Custody, and the Division of Accounts and Audit. Another division also exists, known as the Division of Savings Bonds, and its function is to promote the sale of savings bonds.

**New Security Issues.**—When a new issue of public debt securities is to be offered for subscription, the Public Debt Service prepares the necessary documents incident to the offering, and directs the handling of subscriptions for and allotments of the securities to be issued.

**Example of New Security Issue.**—United States savings bonds are a new form of Government security, designed as an investment for individuals. They are issued in small denominations and are available to the public at all first-, second-, and third-class post offices and may also be purchased by mail upon application to the Treasurer of the United States, Washington, D. C., or to any Federal Reserve bank. The bonds are sold at issue prices less than the face values, increasing to face values at maturity, which is 10 years from date of purchase. For instance, a bond selling for \$18.75 reaches a value of \$25 in 10 years. The highest priced of these bonds is issued at \$750, maturing in 10 years at \$1,000. The increase for the full period is equal to the interest on the purchase price at a rate of about 2.9 percent compounded semiannually. At the option of the owner, the Government will redeem United States savings bonds at any time after 60 days from the date of issue, at appropriate redemption value.

**Issuance and Management of Public Debt Securities.**—The Division of Loans and Currency receives securities from the Bureau of Engraving and Printing, makes original issues, and thereafter conducts exchanges, transfers, conversions, and replacements. It maintains accounts with holders of registered bonds, and prepares checks for payment of interest thereon. It audits redeemed United States paper currency and mutilated work of the Bureau of Engraving and Printing as required.

**Retirement of Securities.**—The Office of the Register of the Treasury receives, examines, and has custody of securities retired for any account, including paid interest coupons.

**Procurement and Supervision of Distinctive Paper.**—The Service procures distinctive paper required for printing currency and public debt securities, and for other purposes, and in connection with its manufacture maintains a field force at the mills of the contractors. The Division of Paper Custody receives the distinctive paper from contractors, and issues it to the Bureau of Engraving and Printing as required.

**Public Debt Accounting and Auditing.**—The Division of Accounts and Audit maintains administrative control accounts over all transactions with which the Public Debt Service is charged and related transactions conducted by the Office of the Treasurer of the United States, and by the Federal Reserve banks acting in their capacities as fiscal agents of the United States. Similar accounts are maintained over transactions in distinctive and nondistinctive paper used in printing public debt and other securities, currency, stamps, etc.

It also makes administrative examinations and audits of transactions so conducted and the securities involved. It maintains control accounts over reserve stocks of currency, and conducts administrative examinations and physical audits of such stocks, cash balances in the several divisions of the Treasurer's Office, and collateral securities held in trust by the Treasurer.

### SECRET SERVICE DIVISION

The Secret Service Division was created under the authority contained in the act of June 23, 1860 (12 Stat. 102), which provided for the suppression of counterfeiting of United States coins, and this authority was extended to include the counterfeiting of notes and other obligations and securities of the Government by the act of July 11, 1862 (12 Stat. 533), and the Appropriation Act approved July 2, 1864.

**Protection of the President.**—The Secret Service, under its Chief, is charged with the protection of the President of the United States, his family, and the President-elect at all times and under all conditions.

**White House Police Force.**—A permanent police force was created by an act of September 14, 1922, for the protection of the Executive Mansion and grounds; and an act of May 14, 1930, placed this force under the control and supervision of the Chief of the Secret Service.

**Suppression of Counterfeiting.**—A major function of the Secret Service is the detection, arrest, and delivery to the marshal having jurisdiction, of persons engaged in the counterfeiting, forging, or altering of any of the obligations or other securities, as well as the coins, of the United States or of foreign governments.

**Investigational Services.**—A staff of trained investigators is maintained for the purposes described above, and to investigate violations of the Federal Farm Loan Act, the Federal Farm Credit Act of 1935, section 704 of the World War Adjusted Compensation Act,

the Gold Reserve Act of 1934, offenses against the Federal Deposit Insurance Corporation named in section 12-B of the Banking Act of 1935 and covered by Sections 112-117 of the Criminal Code (U. S. C., title 18, secs. 202 to 207), counterfeiting of Government transportation requests (act of December 11, 1926), counterfeiting of liquor revenue stamps in violation of the Liquor Taxing Act of 1934, and violations of the Losses in Shipment Act. The staff also conducts investigations involving the forgery of Government checks, thefts of Government property, responsibility of bidders on Government contracts, and certain matters in connection with the Work Projects Administration. In addition, other crimes against the laws of the United States relating to the Treasury Department and the several branches of the public service under its control are investigated by the Secret Service, as the Secretary of the Treasury may direct.

**Safeguarding Money-Handling Divisions.**—A uniformed force safeguards the paper currency and other Government securities and obligations during the process of manufacture at the Bureau of Engraving and Printing, its transportation to other Government departments in Washington, and in the vaults of the money-handling divisions of the Treasury Department. The force also assists in the enforcement of the rules and regulations of the Department, and has police powers of arrest within the Treasury Buildings and on Government property. An agent of the Secret Service is detailed to supervise this uniformed force.

#### DISTRICT OFFICES—SECRET SERVICE DIVISION

For purposes of administration, the United States is divided into 15 districts, each in charge of a Supervising Agent, as follows:

<i>District</i>	<i>Supervising Agent</i>	<i>Address</i>
No. 1. Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut	Harry L. Barker	1802 Federal Building, Boston, Mass.
No. 2. New York, Puerto Rico	James J. Maloney	804 Federal Office Building, New York, N. Y.
No. 3. Pennsylvania	William A. Landvoigt	1005 Customhouse, Philadelphia, Pa.
No. 4. New Jersey, Delaware	Fred W. Gruber	493 Post Office Building, Newark, N. J.
No. 5. Maryland, Virginia, West Virginia, North Carolina, District of Columbia.	Harry Cooper	338 Post Office Building, Baltimore, Md.
No. 6. South Carolina, Georgia, Florida, Alabama	John C. Marsh	313 Ten Forsyth Street Building, Atlanta, Ga.
No. 7. Kentucky, Tennessee	Alonzo A. Andrews	621 Post Office Building, Louisville, Ky.
No. 8. Michigan, Ohio	George F. Boos	377 Federal Building, Detroit, Mich.
No. 9. Illinois, Wisconsin, Indiana	Thomas J. Callaghan	802 New Post Office Building, Chicago, Ill.
No. 10. Texas, Louisiana, Mississippi	Forrest V. Sorrells	702 Federal Office Building, Houston, Tex.
No. 11. Missouri, Oklahoma, Arkansas, Kansas	William H. Davenport	506 Irving-Pitt Building, Kansas City, Mo.

<i>District</i>	<i>Supervising Agent</i>	<i>Address</i>
No. 12. Minnesota, North Dakota, South Dakota, Iowa, Nebraska	Charles Mazey	102 Federal Courts Building, St. Paul, Minn.
No. 13. Colorado, New Mexico, Wyoming, Utah, Arizona	Rowland K. Goddard	154 Customhouse, Denver, Colo.
No. 14. California, Nevada, Hawaii	Thomas B. Foster	107 Federal Office Building, San Francisco, Calif.
No. 15. Washington, Oregon, Idaho, Montana, Alaska	William R. Jarrell	415 Post Office Building, Seattle, Wash.

### UNITED STATES COAST GUARD

**Operates Under Navy in War.**—The Coast Guard, under the Commandant, constitutes a part of the military forces of the United States at all times, operating under the Treasury Department in time of peace and as a part of the Navy in time of war, or when so directed by the President. Drills, training, and exercises to insure a constant readiness for national defense duties are carried on.

**Smuggling and Enforcement of Customs.**—Its duties include prevention of smuggling and the enforcement of customs, navigation, and other laws governing the operation of marine craft.

**Saving Life and Property.**—It saves life and property on the seas and navigable waters along the coasts and on the Great Lakes, renders assistance to vessels in distress, and engages in flood-relief work.

**Protection of Fisheries.**—The Coast Guard enforces the conventions, laws, and regulations designed to protect the Alaskan fisheries and those of the high seas.

**Enforcement of Law in Alaska.**—Officers of the Coast Guard, appointed United States commissioners and deputy United States marshals, are active in law enforcement generally in Alaska.

The Coast Guard is charged with the administration of oaths in Alaska.

**Enforcement of Miscellaneous Laws.**—It enforces other marine laws, such as those relating to oil pollution, immigration, quarantine, neutrality, and whaling treaty. The Coast Guard is empowered by act of Congress to enforce any law of the United States upon navigable waters and the high seas.

It also enforces miscellaneous other statutes for various Government departments, assisting those agencies in the performance of assigned duties.

**Removal of Navigation Hazards.**—The Coast Guard destroys and removes derelicts, wrecks, and other dangers to navigation, and keeps navigable channels free from ice. It performs the international service of ice observation and ice patrol in the North Atlantic.

**Medical Aid to American Fishing Vessels.**—It extends medical and surgical aid to the crews of United States vessels engaged in deep-sea fishing.

**Enforcement of Rules and Regulations.**—The Coast Guard enforces rules and regulations governing the anchorage and movements of vessels, and the handling of explosives by other than common carriers, at ports and localities where such rules and regulations are in force.

It enforces rules and regulations promulgated to provide for safety of life during regattas or marine parades.

**Care of Shipwrecked and Destitute Persons.**—The Coast Guard cares for and transports shipwrecked and destitute persons in Alaska and elsewhere.

**Protection of Alaskan Game and of Bird Reservations.**—It protects game, the seal and otter fisheries of Alaska, and the bird reservations established by Executive order.

**Transportation of Government Agents and Mail.**—It furnishes transportation to Government agents in the performance of their duties and, on occasion, transports United States mail over certain water routes.

**Suppression of Mutinies, Examination of Lifeboatmen, and Compilation of Statistics.**—The Coast Guard acts to suppress mutinies on merchant vessels, examines merchant seamen for certificates as lifeboatmen, and collects statistics regarding loss of life and property on vessels.

**United States Maritime Service.**—The Coast Guard administers the United States Maritime Service, which was established by the United States Maritime Commission for the purpose of training licensed officers and unlicensed men of the American Merchant Marine.

**Maintenance of Navigation Aids.**—The Coast Guard establishes and maintains navigation aids such as lighthouses, lightships, radio beacons, buoys, and unlighted beacons, including equipment and work incident thereto, on the sea and lake coasts of the United States, on the rivers of the United States so far as specifically authorized by law, and on the coasts of all other territory under United States jurisdiction, with the exception of the Philippine Islands and Panama.

**Publications.**—It publishes Light Lists and radio beacon charts which give information on these aids to navigation, and various pamphlets descriptive of buoys and radio beacons, and cooperates with the Coast and Geodetic Survey in publishing the weekly Notice to Mariners, which gives the changes in lights and buoys, and similar information.

Approved.

HENRY MORGENTHAU, JR.,  
*Secretary of the Treasury.*