

U. S.
THE TREASURY DEPARTMENT

AN OUTLINE

OF

THE DUTIES OF THE SECRETARY OF THE
TREASURY AND OF THE VARIOUS
OFFICES AND BUREAUS IN THE
TREASURY DEPARTMENT

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.

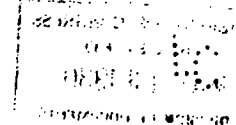
THE SECRETARY OF THE TREASURY

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.
4. Office of the Treasurer of the United States.
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.
9. Government actuary.
10. Office of the chief clerk.

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Fiscal Assistant Secretary:

11. Internal Revenue Service.
12. Office of the Comptroller of the Currency.
13. Bureau of Engraving and Printing.
14. Mint Bureau.
15. Secret service division.
16. Office of the disbursing clerk.

Assistant Secretary in Charge of Public Buildings and Miscellaneous:

1. Bureau of Public Health Service.
2. Office of the Supervising Architect.
3. Division of appointments.

(a) Section of surety bonds.

4. Division of Supply.
5. General Supply Committee.

Assistant Secretary in Charge of Customs, Coast Guard, and Prohibition:

1. Customs Service.
2. Coast Guard.
3. Prohibition Service.

The Bureau of the Budget is also in the Treasury Department, but is under the immediate direction of the President.

THE SECRETARY

The Secretary of the Treasury is charged by law with the management of the national finances. He superintends the collection of the revenue; grants warrants for money drawn from the Treasury in pursuance of appropriations made by law, and for the payment of moneys into the Treasury; directs the forms of keeping and rendering public accounts; prepares plans for the improvement of the revenue and for the support of the public credit; and submits a report annually to Congress on the condition of the public finances and the results of activities under his supervision. He controls the construction and maintenance of public buildings; the coinage and printing of money; the administration of the Coast Guard, the Public Health, Prohibition, and Secret Services; and furnishes generally such information as may be required by either branch of Congress on matters pertaining to the foregoing. He is ex officio chairman of the Federal Reserve Board; ex officio chairman of the Federal Farm Loan Board; honorary chairman of the United States section of the Inter American High Commission; chairman of the Rock Creek and Potomac Parkway Commission; member of the board of trustees, Postal Savings System; member of the board of trustees, Smithsonian Institution; member of the Federal Narcotic Control Board; and Director General of Railroads.

In the absence of the Secretary, the Undersecretary acts as Secretary of the Treasury. In the absence of both the Secretary and the Undersecretary, the senior Assistant Secretary present acts as Secretary.

THE UNDERSECRETARY

To the Undersecretary is assigned the general supervision of matters relating to the fiscal bureaus, offices, and divisions, certain of which are especially detailed to the fiscal assistant secretary. The bureaus, offices, and divisions under immediate control of the Undersecretary are shown in the preceding outline of the administrative organization of the department.

The Undersecretary also is charged with the supervision of the finances, acts as budget officer of the Treasury, and is authorized to act, for and by direction of the Secretary, in any branch of the department, and represents the Secretary in dealings with the Federal Reserve Board, and the Federal Farm Loan Board.

THE ASSISTANT SECRETARIES

To the Assistant Secretary in charge of Fiscal Offices is assigned, under the direction of the Undersecretary, the bureaus, offices, and divisions shown in the preceding outline of the administrative organization of the department.

To the Assistant Secretary in charge of Public Buildings and Miscellaneous is assigned the general supervision of matters pertaining to the bureaus and divisions shown in the preceding outline of the administrative organization of the department.

To the Assistant Secretary in charge of Customs, Coast Guard, and Prohibition is assigned the general supervision of the respective services.

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DIVISION OF DOCUMENTS

THE UNDERSECRETARY OF THE TREASURY, OFFICES UNDER THE SUPERVISION OF**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 office of the Treasurer 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 Treasurer of the United States and the Federal reserve banks 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. This division makes analyses of acts of Congress carrying appropriations and opens up the necessary appropriation accounts on its ledgers; it 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 the 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 this 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 designation of Government depositaries and the deposit of Government funds in such depositaries, i. e., the Federal reserve banks, general and limited national bank depositaries, and special depositaries under the Liberty loan acts, foreign depositaries, Federal land banks, and the Philippine treasury.

OFFICE OF 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 of interest thereon. This division also handles the public debt issues of the Philippine government and the government of Porto Rico and audits 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 retired. 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 distinctive and nondistinctive security paper 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

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 disbursements therefrom are made by checks drawn on the Treasurer. In his office 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 and public deposits in national banks and bonds 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 securities, redemption division, division of general accounts, accounting division, and national bank 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 credits 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 likewise subject to its supervision. It has power, within the limits prescribed in the law, to fix, revise, and alter rates of interest charged by Federal land and intermediate-credit banks; to grant or refuse to Federal land banks or joint-stock land banks authority to make any bond issue; to grant or refuse to Federal intermediate credit banks authority to make any debenture issue; to issue rules and regulations governing the operations of the system; and to exercise such incidental powers as are necessary or requisite to fulfill its duties and carry out the purposes of the Federal farm loan act and the agricultural credits act. An annual report to Congress, covering its activities, is made by the Farm Loan Board.

THE SECTION OF FINANCIAL AND ECONOMIC RESEARCH

The section of financial and economic research performs the following types of work: (1) Confidential studies providing information for the guidance of Treasury officials in formulating the policies of the department; (2) preparation and editing of the annual report of the Secretary of the Treasury and other publications; (3) financial and economic information service to the Members of Congress and to the general public; (4) maintenance of a specialized library and bibliographic service for the Treasury Department, including a daily digest during sessions of Congress of the progress of legislation affecting Treasury policies.

THE GOVERNMENT ACTUARY

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 sometimes detailed to other departments and commissions, and is a member of the board of actuaries in connection with the Bureau of Pensions, 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. He is superintendent of Treasury buildings in the District of Columbia, except the Bureau of Engraving and Printing. In addition, he has custody of sites for proposed public buildings in Washington.

The chief clerk has administrative jurisdiction of the contingent appropriations as well as the appropriations made for Government exhibits at various expositions and handles offers in compromise cases (under sec. 3469, R. S.). He has the custody of the records and 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 reallocation. 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 office of the chief clerk.

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

THE FISCAL ASSISTANT SECRETARY, OFFICES UNDER THE SUPERVISION OF

INTERNAL REVENUE SERVICE

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 includes 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 details of personnel to offices outside of the bureau.

The income-tax unit is the agency of the Bureau of Internal Revenue for administering the income and profits tax provisions of the revenue laws. Its duties are to prepare regulations for the administration of such provisions; to receive, audit, and verify the returns covering such taxes; to review and dispose of claims for refund, and to compile statistics from these returns.

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

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 administrative audit of revenue and disbursing accounts of collectors of internal revenue and of the disbursing accounts of disbursing agents in the Internal Revenue Bureau and Service. It also issues stamps 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, penal 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 comptroller by the banks not less than three times a year upon a date 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 condition, he is empowered to appoint a receiver.

The Comptroller of the Currency is an ex officio member of the Federal Reserve 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 Congress 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-bank, and Federal reserve bank currency; Federal farm loan and joint-stock land bank bonds; revenue, customs, and postage 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 mints 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 mints and assay offices, receives daily reports of their operations, directs the coinage to be executed, reviews the accounts, authorizes expenditures, superintends the annual settlements of the several institutions, and makes special examinations of them when deemed necessary. Appointments, removals, and transfers in the mints 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 customhouse use and other public purposes. He also makes an annual report to the Secretary of the Treasury, covering 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 counterfeiting; 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 act of December 11, 1926, relating to the counterfeiting of Government transportation requests; 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 obligations 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 salaries, 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 MISCELLANEOUS, 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 conducts the scientific investigations 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 viruses, serums, toxins, and analogous 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 consulates 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 investigation of sanitary conditions of areas used for growing shellfish; (6) assisting State 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 information 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 on public health education cooperates with the State, local, and volunteer health agencies to extend health educational service throughout the United States.

Through the division of 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 specified classes of persons. Instructions are given in first aid to persons applying for licenses on American vessels, and free medical service for ships at sea is furnished.

Under the supervision of the Surgeon General, the division of personnel and accounts transacts bureau matters relating to personnel; convenes boards for the examination or discipline of medical officers and other personnel; supervises all bookkeeping and accounting in connection with bureau appropriations; and maintains and 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 within the States; and (3) to control and prevent the spread of these diseases in interstate traffic. Cooperative activities include educational, medical, and law-enforcement measures.

The chief clerk has charge of clerical personnel, office quarters occupied by the bureau in Washington, the bureau library, official files and records, mail, supplies 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.

ject to the direction and approval of the Secretary of the Treasury, the duties performed by the Supervising Architect embrace the following: Securing concessions from States of jurisdiction over sites and the payment for the same; preparation of drawings, estimates, specifications, etc., for, and the superintendence of the work of constructing, rebuilding, extending, or repairing public buildings, the maintenance of public buildings outside of the District of Columbia, including the employment and supervision of the custodial forces, and the supply of furniture, carpets, lighting fixtures, mechanical equipment, safes, and miscellaneous supplies for the use of custodians' and engineers' forces in the care of public buildings.

DIVISION OF APPOINTMENTS

This division has supervision over matters relating to appointments and other changes in the personnel of the departmental and field services of the Treasury Department, including negotiations with the Civil Service Commission. It prepares nominations and commissions of presidential officers and arranges bonds required for Treasury officials. The division has supervision over the work connected with the retirement and retention of employees under the retirement law, and keeps a record of leave granted to employees in the department of Washington.

The division of appointments has administrative control over surety companies authorized to transact business with the Government; fixes the qualifying power of each company; supervises the audit of the financial statements of the companies quarterly; notifies the companies of the settlement of fiscal officers' accounts under fidelity bonds; and has custody of bonds running to the Government except those for post-office employees and certain internal-revenue and prohibition bonds.

DIVISION OF SUPPLY

The division of supply is the central procuring or purchasing agency of the Treasury Department, and as such it does purchasing for local and field activities, with the exception of those from appropriations for the Bureau of Engraving and Printing (which are exempted by law), the Coast Guard, and to some extent the Bureau of the Mint. It is charged also with certain duties closely related to purchasing, such as accounting for funds appropriated or allotted to it; supervision over printing and binding for the Treasury Department and engraving work by the Bureau of Engraving and Printing for all departments and establishments, unless money, securities, or postage stamps are involved; control over newspaper and periodical advertising for the department; routing of freight, express, and parcel-post shipments; and warehousing and distribution of stationery and miscellaneous supplies, including blank books and forms, to Washington and field offices of the Treasury Department. The appropriations to the department for purchases of stationery, for printing and binding, and for postage are under its administrative control.

GENERAL SUPPLY COMMITTEE

The General Supply Committee was created by the act of June 17, 1910, and is composed of one representative from each of the executive departments, designated by the head of the department. The superintendent of supplies, who is an official of the Treasury Department, is ex officio secretary of the committee, and in general conducts its affairs. It is the duty of the committee to prepare annually a schedule of miscellaneous supplies in common use by, or suitable to, the ordinary needs of two or more executive departments or Government establishments in Washington; to standardize such supplies, and to solicit bids therefor and recommend awards.

By the Executive order of December 3, 1918, and Treasury Department regulations dated December 10, 1918, the General Supply Committee has charge of the transfer and sale of surplus office material, supplies, and equipment in the hands of the executive departments and other establishments of the Government in the District of Columbia.

The Executive order of August 27, 1919, carrying into effect the provisions of the act of July 11, 1919, designates the General Supply Committee as the central agency to maintain records of surplus Government material, supplies, and equipment throughout the United States.

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 of the municipal government of the District of Columbia. Requirements of the field services of any department or establishment may be included in such consolidated purchases when requested by the head thereof.

ASSISTANT SECRETARY IN CHARGE OF CUSTOMS, COAST GUARD, AND PROHIBITION, OFFICES UNDER THE SUPERVISION OF

CUSTOMS SERVICE

The Customs 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, 1927. Under the authority of that act the Secretary of the Treasury has conferred upon the commissioner, subject to the general supervision and direction of the Secretary, the powers and duties in respect of the importation or entry of merchandise into or the exportation of merchandise from the United States, vested in or imposed upon the Secretary of the Treasury by the tariff act of 1922, subject to certain exceptions. These exceptions require the approval of the Secretary of regulations 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 investigative 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.

COAST GUARD

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 composed of those two organizations. It also 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 removal of wrecks, derelicts, and other floating dangers to navigation; conduct 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 smuggling; operating as a part of the Navy in time of war or when the President shall direct; suppression of mutinies on merchant vessels; protection of game, seal, and other fisheries in Alaska; enforcement of laws and regulations governing merchant vessels, motor boats, anchorage of vessels in 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 established at headquarters an inspector in chief, having cognizance of matters relating to the inspection of vessels, stations, boats, and other property; division of operations, division of matériel; 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.

PROHIBITION SERVICE

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 narcotic drugs import and export act, as amended. The work of the Prohibition Service involves procuring evidence of violation of these acts, 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 issuance or withholding of permits to use or sell intoxicating liquor, the determination of liability for taxes and penalties on illegal manufacture and sale, and the handling of offers in compromise of such liability. An annual report is made to the Secretary of the Treasury.

BUREAU OF THE BUDGET

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 1st 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.