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FUNCTIONS OF THE TREASURY DEPARTMENT

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LETTER

FROM

THE SECRETARY OF THE TREASURY

TRANSMITTING

IN RESPONSE TO SENATE RESOLUTION No. 351 (72D CONG.) A REPORT OF ALL FUNCTIONS OF THE TREASURY DEPARTMENT AND THE ANNUAL COST THEREOF

APRIL 17 (calendar day, APRIL 24), 1933.—Ordered to lie on the table and to be printed

TREASURY DEPARTMENT,  
Washington, April 17, 1933.

The PRESIDENT OF THE SENATE.

SIR: In compliance with the provisions of Senate Resolution 351, Seventy-second Congress, second session, there is transmitted herewith a detailed report of the functions of the Treasury Department, including accounting, disbursing, collecting, purchasing, and personnel administration, together with the authority for the performance of the several functions, and, in so far as practicable, the annual costs thereof.

The report consists of—

An outline of the administrative organization of the Treasury Department, showing the various bureaus and offices of the Department and the divisions of the Secretary's office, together with a brief description of the duties of each (exhibit A).

Functional and personnel charts of the several bureaus and offices of the Treasury Department, including accounting-flow charts in cases where accounting matters are involved (exhibit B<sup>1</sup>).

Statements 1 and 2, showing with respect to each bureau and office of the Treasury Department the amounts expended during the fiscal year ended June 30, 1932, for general administration, personnel administration, purchasing and warehousing, accounting and auditing, disbursing and collecting, and for designated projects, in the form set forth on page 5024 of the Congressional Record of February 24, 1933 (exhibit C).

<sup>1</sup> Not printed.

List of officers and employees of the Treasury Department receiving compensation at the rate of \$5,000 or more per annum, as set forth on page 5025 of the Congressional Record of February 24, 1933 (exhibit D).

In the classification of data in statements 1 and 2 (exhibit C), as outlined on page 5024 of the Congressional Record of February 24, 1933, the Department was guided by the general purpose of the resolution, and by advice received through consultation with representatives of Senator Wheeler. The value of these data, however, for the purpose of determining what savings might be effected through consolidations of functions is very limited, and I cannot too strongly urge, therefore, the care with which they must be used in the interest of accuracy. In many cases duties are of such a mixed character that they cannot be separated except on a theoretical or proportional basis. This is particularly true with respect to administrative accounting, which, when applied in a broad sense, becomes so entwined with the other functions specified in the resolution, that it is impracticable to determine where the one stops and the other begins. For this reason it is believed that a careful study of the functional and personnel charts accompanying this report as exhibit B,<sup>1</sup> would afford a better understanding of the Treasury organization and its functions.

The term "general administration", for the purpose of the classification in statement 2 (exhibit C), has been accepted to include only those internal units of a bureau or office engaged in the administration of the affairs of an organization as a whole, and does not include direct supervision of particular lines of activity within the organization. Where the authority of an administrative officer is restricted to the supervision of a particular line of activity, the salary of such officer has been allocated as a cost of a designated project, and not as a cost of "general administration."

In cases where officers and employees perform special accounting duties as an integral and necessary part of administration, such as the determination of tax liability in the Income Tax Unit of the Bureau of Internal Revenue, the control of security and currency issues and redemptions in the Public Debt Service, and the accounting work in the office of the Treasurer of the United States, the costs thereof have been allocated to the respective "projects", as indicated in statement 2 of exhibit C, and not as a function of "accounting and auditing"; and where employees in scattered units perform, as an incident to their general clerical duties, functions of a mixed character, involving two or more of the functions of accounting, disbursing, collecting, purchasing, and personnel administration, the salaries of such employees have been allocated as an expense of the main "project" upon which their services are respectively engaged.

As previously indicated, in many cases two or more of the functions of accounting, disbursing, collecting, purchasing, and personnel administration overlap, and in such cases a separation of functions in tabular form would be not only impracticable but wholly misleading.

Very truly yours,

W. H. WOODIN,  
*Secretary of the Treasury.*

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<sup>1</sup> Not printed.

## EXHIBIT A

## OUTLINE OF ADMINISTRATIVE ORGANIZATION OF THE TREASURY DEPARTMENT

## THE TREASURY DEPARTMENT

This outline of the administrative organization of the Treasury Department, showing the various bureaus and offices of the Department and the divisions of the Secretary's office, is submitted to the President and the Senate pursuant to the provisions of Senate Resolution 351, Seventy-second Congress, second session. A description of the duties of each follows the outline. Detailed functional and personnel charts are attached as exhibit B,<sup>1</sup> and the expenditures for the fiscal year ended June 30, 1932, relating to the several functions as requested under the resolution and on page 5024 of the Congressional Record of February 24, 1933, are shown on the accompanying statements marked "Exhibit C."

## THE SECRETARY OF THE TREASURY

- The Under Secretary of the Treasury:
- The finances.
  - Commissioner of Accounts and Deposits:
    - Division of Bookkeeping and Warrants.
    - Division of Deposits.
    - Section of Surety Bonds.
  - Commissioner of the Public Debt:
    - Division of Loans and Currency.
    - Office of the Register of the Treasury.
    - Division of Public Debt Accounts and Audit.
    - Division of Paper Custody.
  - Office of the Treasurer of the United States.
  - Federal Farm Loan Bureau.
  - Section of Financial and Economic Research.
  - Government Actuary.
  - Chief Clerk of the Department.
- The Fiscal Assistant Secretary:
- Bureau of Internal Revenue.
  - Office of the Comptroller of the Currency.
  - Bureau of Engraving and Printing.
  - Bureau of the Mint.
  - Secret Service Division.
  - Disbursing clerk.
- Assistant Secretary in charge of public buildings, public health, and miscellaneous:
- Office of the Supervising Architect.
  - Bureau of the Public Health Service.
  - Division of Appointments.
  - Division of Supply.
  - General Supply Committee.
- Assistant Secretary in charge of customs, Coast Guard, industrial alcohol, and narcotics:
- Bureau of Customs.
  - United States Coast Guard.
  - Bureau of Industrial Alcohol.
  - Bureau of Narcotics.
- The Bureau of the Budget is also in the Treasury Department, but is under the immediate direction of the President.

## THE SECRETARY

The office of Secretary of the Treasury was created by the act of September 2, 1789 (U.S.C., title 5, sec. 241). 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; 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

<sup>1</sup> Not printed.

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, industrial alcohol, narcotics, 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; ex officio member board of directors Reconstruction Finance Corporation; 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; and Director General of Railroads.

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

#### THE UNDER SECRETARY

The office of Under Secretary of the Treasury was originally established under a provision contained in the act of June 16, 1921. It was established on a permanent basis under the provision contained in the act of April 4, 1924. (U.S.C., title 5, sec. 244.) To the Under Secretary 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 Under Secretary are shown in the preceding outline of the administrative organization of the Department.

The Under Secretary 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. In the absence of the Secretary, the Under Secretary also is a member ex officio of the board of directors of the Reconstruction Finance Corporation.

#### THE ASSISTANT SECRETARIES

The offices of two Assistant Secretaries were established by act of March 3, 1849, and by act of June 30, 1864. (U.S.C., title 5, sec. 246.) The office of an additional Assistant Secretary was established under a provision in the Legislative, Executive, and Judicial Act of July 11, 1890. (U.S.C., title 5, sec. 246.) To the Assistant Secretary in charge of fiscal offices is assigned, under the direction of the Under Secretary, 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, public health, 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, industrial alcohol, and narcotics is assigned the general supervision of those respective services.

#### OFFICES UNDER THE SUPERVISION OF THE UNDER SECRETARY OF THE TREASURY

*Office of the Commissioner of Accounts and Deposits.*—The office of commissioner of accounts and deposits was established in the office of the Secretary of the Treasury by administrative order in January 1920. It was first recognized by the act of June 16, 1921 (42 Stat. 36). The division of bookkeeping and warrants had its origin in the act of March 3, 1875 (18 Stat. 396), which provided for "one chief of division of warrants, estimates, and appropriations." It was reestablished as the "Division of bookkeeping and warrants" by the act of July 31, 1894 (U.S.C., title 5, sec. 255). The division of deposits was established in the office of the Secretary of the Treasury by administrative order, of May 19, 1920. The section of surety bonds was originally established by administrative order in the office of the Attorney General under the act of August 13, 1894 (U.S.C., title 6, secs. 6-13). It was reestablished in the office of the Secretary of the Treasury by administrative order under the act of March 23, 1910 (U.S.C., title 6, secs. 8, and 9).

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, over the division of deposits, and over the section of surety bonds. It prepares periodic estimates of the future cash position of the Treasury for use of the Department in connection with its financing; prepares calls for the withdrawal of funds from special depositories to meet current expenditures; directs the transfer of Government funds between Federal Reserve banks when necessary; directs fiscal agency functions in general, including gold deposits with Federal Reserve banks; supervises collections of principal and interest on foreign obligations; keeps the accounts, and handles generally matters relating to the indebtedness of foreign governments to the United States, including matters arising under funding agreements; supervises collections of railroad obligations owned by the Government and keeps the accounts relating thereto; handles the collection of other obligations owned by the United States which are turned over to the Treasury by other departments for collection; makes payments, keeps accounts, and handles matters generally relating to awards under the Settlement of War Claims Act of 1928. This office 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 depositories and the deposit of Government funds in such depositories, i. e., the Federal Reserve banks, general and limited national-bank depositories, and special depositories under the Liberty Loan acts, foreign depositories, Federal land banks, and the Philippine treasury.

The Commissioner of Accounts and Deposits, through the section of surety bonds, 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 official bonds running to the Government except those for post-office employees and for certain officials of Federal courts.

*Office of the Commissioner of the Public Debt.*—The office of Commissioner of the Public Debt was established in the office of the Secretary of the Treasury by administrative order in November 1919. It was first recognized by Congress in the act of June 16, 1921. The Division of Loans and Currency was established by departmental order in the office of the Secretary of the Treasury. It was first recognized by act of March 3, 1875 (19 Stat. 149). The Division of Paper Custody was created by order of the Secretary of the Treasury on August 24, 1921. The Division of Public Debt Accounts and Audit was established in the office of the Secretary of the Treasury by administrative order in January 1920. It was first recognized by the act of March 3, 1921. The office of the Register of the Treasury was established by the act of September 2, 1789 (U.S.C., title 31, sec. 161). 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 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 Puerto 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 administrative control accounts over all official transactions in the public debt, including those conducted by the Division of Loans and Currency, the Office of the Register of the Treasury, the Office of the Treasurer of the United States, and the Federal Reserve banks as fiscal agents of the United States, and also over transactions involving the manufacture, receipt, custody, and issue of distinctive and nondistinctive paper used for printing public-debt securities, United States currency, national bank notes, Federal Reserve notes, United States postage stamps, internal-revenue stamps, and other miscellaneous securities and documents in the Bureau of Engraving and Printing. Numerous administrative audit functions are performed in connection with the foregoing. The division also maintains control accounts over various classes of unissued currency in reserve stocks of the Treasurer of the United States and the Comptroller of the Currency, and conducts administrative examinations and physical audits of such unissued stocks of currency, of cash balances in custody of the several divisions of the Treasurer's office, and also of collateral securities held in trust by the Treasurer to secure national-bank currency circulation, postal savings deposits, postal investments, evidences of the debt of foreign governments, etc.

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 United 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 office of the Treasurer of the United States was established by the act of September 2, 1789. (U.S.C., title 31, sec. 141.) The Treasurer of the United States is charged with 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 are 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 Treasury general-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 Puerto 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 Bureau was established by the act of July 17, 1916 (U.S.C., title 12, sec. 651). 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.

*Section of Financial and Economic Research.*—The section of financial and economic research was originally created as the section of statistics under Treasury Department order of December 6, 1921. By order of June 3, 1927, its designation was changed to the section of financial and economic research. The section performs a combined research, editorial, and service function for the Treasury, largely in the field of finance. Upon request or on the initiative of the section, studies and investigations in taxation, public debt, and other subjects in or related to the field of public finance are conducted. These projects, the results of which are for the most part for confidential use within the Department, are undertaken with a view to providing information for the use of Treasury officials in formulating the policies of the Department and in improving Treasury methods and records. Information on business and financial developments is made available currently to Treasury officials.

The specific tasks performed during the year were as follows:

(1) The customary estimates of tax receipts for the two succeeding fiscal years were prepared. These, together with forecasts of other Treasury agencies, were the basis of the Treasury's regular estimates of Federal revenue.

(2) Under the general supervision of the Under Secretary of the Treasury, the Annual Report of the Secretary of the Treasury was outlined, assembled, edited, and indexed, a considerable part of the material in the body of the report being prepared in the section.

(3) The section also assisted in editing the statistics of income compiled from income tax returns, published by the Bureau of Internal Revenue, and in editing and revising several other publications of the Treasury.

(4) Articles discussing various phases of public finance appearing in periodicals, encyclopedias, etc., under Treasury authorization, together with material for public use by Treasury officials, were prepared in part or in whole in the section.

(5) The financial, economic, and bibliographical information service to Members of Congress and to the general public was continued, and a diversified correspondence, dealing with problems of public and general finance, was conducted.

(6) During the sessions of Congress a digest of the progress of financial and other economic legislation was made and distributed daily.

For administrative reasons the office of Government Actuary was transferred to the section of financial and economic research. The duties of the Government Actuary include (1) the recording of daily market prices of all outstanding Government securities and the calculation and publication of yields of United States bonds and the calculation of yields of all other United States securities; (2) collaboration in the estimating of Federal revenues; (3) the making of monthly estimates of the population of the United States; and (4) service on the Board of Government Actuaries in connection with the Civil Service Retirement Law. Under the new arrangement the Government Actuary, in addition, participates in the general work of the section.

*Office of the Chief Clerk.*—The office of Chief Clerk was created by the act of April 20, 1818 (3 Stat., p. 445). The title of the office was changed to "Chief Clerk and Superintendent" by the act of March 3, 1871 (16 Stat., p. 481). The Chief Clerk and Superintendent is the chief executive officer of the Department, and, under the direction of the Secretary, Under Secretary, 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 appropriation 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 and classification officer for the Department. He also has general supervision of the assignment of annual efficiency ratings of the Treasury personnel.

The emergency medical relief service, in charge of the Treasury physician, 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.

#### OFFICES UNDER THE SUPERVISION OF THE FISCAL ASSISTANT SECRETARY

*Internal Revenue Service.*—The Internal Revenue Service was established by the act of July 1, 1862 (U.S.C., title 26, sec. 1). 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, the Assistant to the Commissioner, two Assistant Commissioners, the office of the special deputy commissioner, the intelligence unit, appointment division, administrative division, training division, special advisory committee, and public relations division.

The Income Tax Unit is the agency of the Bureau of Internal Revenue for administering the Federal 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, and review division.

There are two main divisions of the field service, as follows: The collection service and the field audit service.

In addition there are the following traveling forces operating from Washington: Intelligence agents, 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 Office of Comptroller of the Currency was established by the act of June 3, 1864 (U.S.C., title 12, sec. 1). 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.*—The Bureau of Engraving and Printing was established by administrative order of the Treasury Department under a provision contained in the act of July 11, 1862. It was first recognized by the act of June 20, 1874, and later by the act of June 4, 1897 (U.S.C., title 31, secs. 171, 173, 178). 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 Mint Bureau was established by the act of April 2, 1792, which act was amended by the act of February 12, 1873 (U.S.C., title 31, sec. 251). 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.*—The Secret Service Division was established originally by administrative order under the office of the Attorney General pursuant to the act of June 23, 1860 (12 Stat., p. 102). The appropriation for detection of counterfeiting was included under the Treasury Department in the act of July 2, 1864 (U.S.C., 13 Stat., p. 351). The division was established by Department order in the office of the Secretary of the Treasury and it was first recognized by the act of August 5, 1882 (22 Stat., p. 230). 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.*—Section 176 of the Revised Statutes (U.S.C., title 5, sec. 44) provides that disbursing clerks shall be appointed by the heads of the respective departments from clerks of the fourth class, and shall give bond to the United States in such amount as shall be directed by the Secretary of the Treasury. The duties of the deputy disbursing clerk are contained in the act of June 17, 1910 (U.S.C., title 5, sec. 250). 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 portion 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.

OFFICES UNDER THE SUPERVISION OF ASSISTANT SECRETARY IN CHARGE OF PUBLIC BUILDINGS, PUBLIC HEALTH, AND MISCELLANEOUS OFFICES

*Bureau of Public Health Service.*—This service was originally established as the Marine Hospital service by the act of July 16, 1798 (1 Stat., p. 606) and reorganized by the act of June 29, 1870 (16 Stat., p. 170). It was reorganized as the United States Public Health and Marine Hospital Service by the act of July 1, 1902, and reorganized as the Public Health Service by the act of August 14, 1912. Narcotic farms were established under authority contained in the act of January 19, 1929 (U.S.C., supp. VI, title 21, secs. 221-237). The National Institute of Health was established under authority contained in the act of May 26, 1930 (U.S.C., supp. VI, title 42, secs. 23(a) to 23(f)).

The Bureau of Public Health Service at Washington comprises eight 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.

The Division of Foreign and Insular Quarantine and Immigration administer the quarantine laws of the United States concerned with the prevention of the introduction of human contagious or infectious diseases from foreign ports into the United States together with the observation of the provisions of the Pan American Sanitary Code and the International Sanitary Convention of Paris, 1926, and supervises the medical examination of intending immigrants conducted at certain American consulates abroad and at ports of entry in the United States and its insular possessions.

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) cooperation with other Government departments in matters pertaining to public-health engineering and sanitation; (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 and out-patient treatment is given at 25 marine hospitals and 131 other relief stations to legal beneficiaries who are chiefly seamen from American merchant vessels, Coast Guard personnel, patients of the Veterans' Bureau, of the Employees' Compensation Commission, and immigrants. The National Leper Home is operated. Physical examinations are made for the Civil Service Commission and shipping commissioners.

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 control measures.

The Division of Mental Hygiene (formerly the Narcotics Division—name changed by act of June 14, 1930) is charged with the responsibility of administering the two narcotic farms; conducting studies of the nature of drug addiction and the best methods of treatment and rehabilitation of addicts; making studies of the quantities of narcotic drugs necessary to supply the normal and emergency medicinal and scientific requirements of the United States; conducting studies of the causes, prevalence, and means for the prevention and treatment of mental and nervous diseases; and supervising and furnishing medical and psychiatric service in the Federal penal and correctional institutions under the control of the Department of Justice (act of May 13, 1930).

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 to Bureau and field service, and printing and binding.

*Office of the Supervising Architect.*—Until 1853 the Secretary of the Treasury employed architects and superintendents in the erection of public buildings. In 1853 an engineer from the War Department was detailed to supervise the work and a department of construction organized. In 1861 the office was named "Construction Bureau." The office was first recognized by Congress under the act of June 30, 1864 (13 Stat., p. 27), which provided for a "superintending architect," and by act of March 2, 1865, the designation was changed to "Supervising Architect." The office was appropriated for separately by the act of May 8, 1872. Subject to the direction and approval of the Secretary of the Treasury, the duties performed by the Supervising Architect embrace the following: Securing cessions 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.

The Supervising Architect is a member of the joint Treasury and Post Office Department committee for allocating funds under the public building acts, is also a member of the Public Buildings Commission and is the surveyor general of real estate.

*Division of Appointments.*—Pursuant to the provisions of section 2 of the act of March 3, 1875, authorizing seven chiefs of divisions in the office of the Secretary of the Treasury, there was created in the office of the Secretary, the chief of the 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 in Washington.

*Division of Supply.*—A Bureau of Supply was originally created under the authority of Department Circular No. 283, of March 28, 1922. On June 30, 1927, it was succeeded by the Division of Supply which was created under authority of the act of January 26, 1927. 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, and for printing and binding 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 super-

intendent 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.

The act of February 27, 1929, also provided for the construction of a fireproof warehouse of approximately 400,000 square feet of floor space for use of the General Supply Committee and other departments and establishments. The completion of this new Federal warehouse has widened the scope of the duties of the General Supply Committee very materially, in that those supplies common to the needs of two or more departments may now be retained in the Federal warehouse until they are needed for current consumption and issued in smaller quantities and at more frequent intervals than has been possible before.

#### OFFICES UNDER THE SUPERVISION OF ASSISTANT SECRETARY IN CHARGE OF CUSTOMS, COAST GUARD, INDUSTRIAL ALCOHOL, AND NARCOTICS

*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 of Customs, subject to the general supervision and direction of the Secretary, the powers and duties in regard to the importation and 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 1930, or any other law, 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 all contraband such as narcotics and alcoholic beverages.

The customs 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 otter 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 finance; office of supplies and accounts; pay and allowances office; 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.

*Bureau of Industrial Alcohol.*—The Bureau of Industrial Alcohol had its origin in the National Prohibition Act of October 28, 1919 (U.S.C., title 27, ch. 1). The duties of this division were included in the Bureau of Prohibition, Treasury Department, under the act of March 3, 1927 (U.S.C., supp. VI, title 5, secs. 281, 281 (a)). The present Bureau of Industrial Alcohol was created under the act of July 1, 1930 (U.S.C., supp. VI, title 27, secs. 101-102). The Commissioner of Industrial Alcohol has supervision, under the direction of the Secretary of the Treasury, of the administration of the permissive provisions of the National Prohibition Act, as amended and supplemented, and of the internal revenue laws relating to the manufacture, custody, transportation, importation, exportation, sale, distribution, and use of intoxicating liquors for industrial, scientific, medicinal, and other nonbeverage purposes, including the right to make arrests and seizures, and swear out and execute search warrants for violations discovered in the performance of such duties.

The work of the Bureau includes the preparation, for the Secretary of the Treasury, of regulations for joint consideration with the Attorney General, under the National Prohibition Act and the "Prohibition Reorganization Act of 1930," relating to permits, forms of application for permits, bonds, records, and reports; the preparation of regulations under the internal revenue laws involving the administration of prohibition; the issuance or denial of permits, the Attorney General being authorized by law, if in any case he so desires, to act jointly with Secretary of the Treasury in passing upon the allowance or refusal of applications for permits; the conduct of hearings involving the refusal or revocation of permits; the inspection and supervision of registered distilleries, industrial-alcohol plants, denaturing plants, wineries, cereal-beverage plants, bonded warehouses, and all other permittees under the National Prohibition Act, as amended and supplemented; administrative action in relation to bonds, records, and reports under such acts; the approval of formulas for completely and specially denatured alcohol, and for the manufacture of medicinal, toilet, and other preparations containing liquors or denatured alcohol; the authorization and supervision of the distillation of spirits for the replenishment of medicinal liquors; the authorization of withdrawals of spirits from warehouses for nonbeverage purposes upon approved orders of purchase and the payment of tax; and the concentration into centrally located warehouses of spirits produced at bonded distilleries, the location of such bonded warehouses requiring approval of the Commissioner. An annual report is made by the Commissioner to the Secretary of the Treasury.

*Bureau of Narcotics.*—The Bureau of Narcotics was established by the act of June 14, 1930, as amended by the act of June 26, 1930 (U.S.C., supp. VI, title 5, sec. 282). The Commissioner of Narcotics, under the direction and supervision of the Secretary of the Treasury, has general supervision of the enforcement of the Harrison Narcotic Law and related statutes, including administration of the permissive features of the Narcotic Drugs Import and Export Act, and cooperates with the Customs Bureau in the enforcement of the prohibitive features of the latter act. The Commissioner also cooperates (1) with the State Department in the discharge of the international obligations of the United States concerning the traffic in narcotic drugs and (2) with the several States in the suppression of the abuse of narcotic drugs in their respective jurisdictions.

The duties of the Bureau include the investigation and the detection and prevention of violations of the Federal narcotic laws, the determination, with the cooperation of the Public Health Service, of quantities of crude opium and coca leaves to be imported into the United States for medical and legitimate uses, and the issuance of permits to import the crude narcotic drugs and to export drugs and preparations manufactured therefrom under the law and regulations. An annual report is made to Congress which also serves the purpose of the special report heretofore prepared in the bureau on behalf of the Government for transmittal through the State Department to The Hague under the International Opium Convention of 1912.

## 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 15 of each year the head of each department and establishment revises his estimates and submits them to the Bureau.

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

## EXHIBIT C

Following are statements 1 and 2 showing with respect to each Bureau and Office of the Treasury Department the amounts expended during the fiscal year ended June 30, 1932, for general administration, personnel administration, purchasing and warehousing, accounting and auditing, disbursing and collecting, and for designated projects.

STATEMENT 1  
GENERAL SUPERVISION

	Number of employees	Annual expenditures, <sup>1</sup> fiscal year 1932				Statutory authority	
		Salaries, wages	Other	From appropriated funds <sup>2</sup>	From other funds		
					Amount		Source (for detailed explanation, see statement 2)
General administration:							
Office of the Secretary .....	45	\$158,406		\$158,406		Act of Sept. 2, 1789.	
Office of Chief Clerk and Superintendent .....	438	553,680	\$196,375	750,055		Acts of Apr. 20, 1818; Mar. 3, 1871; Mar. 4, 1911.	
Personnel administration: Division of appointments.	22	48,512		<sup>3</sup> 48,512		Act of Mar. 3, 1875.	
Purchasing and warehousing: Division of Supply.	105	192,607	1,111,242	1,303,849		First recognized by act of Jan. 26, 1927.	
Accounting and auditing (performed in bureaus).							
Disbursing and collecting: Office of disbursing clerk.	26	54,932		54,932		Rev. Stat., sec. 176.	
Total, general supervision .....	636	1,008,137	1,307,617	2,315,754			

MAJOR CLASSIFICATIONS

Designation of bureau, etc.:							
Office of Commissioner of Accounts and Deposits.	43	\$112,353	\$930	<sup>4</sup> \$108,495	\$4,788	Germany.....	First recognized by act of June 16, 1921. (See statement 2, p. 17.)
(a) Division of Bookkeeping & Warrants.	73	167,483	844,675	994,520	17,638	Receipts from licenses.	Act of July 31, 1894.
Public Debt Service .....	1,435	2,559,151	1,314,870	3,842,795	31,226	Assessments.....	Acts of Sept. 2, 1789; Mar. 3, 1875; Aug. 15, 1876; June 16, 1921.
Office of Treasurer of United States .....	919	1,569,757	97,562	1,667,319			Act of Sept. 2, 1789.
Federal Farm Loan Bureau .....	253	734,824	253,149	<sup>5</sup> 987,973			Act of July 17, 1916.
Internal Revenue Service .....	11,716	31,139,968	2,402,240	33,542,208			Act of July 1, 1862.
Office of Comptroller of the Currency .....	798	2,135,029	916,833	313,965	2,737,897	Assessments.....	Act of June 3, 1864.

<sup>1</sup> On basis of obligations incurred.

<sup>2</sup> Includes funds appropriated annually by the Congress but reimbursed through assessments.

<sup>3</sup> Exclusive of \$19,200 for section of surety bonds transferred to office of Commissioner of Accounts and Deposits, effective July 1, 1931.

<sup>4</sup> Includes \$19,200 referred to in note 3.

<sup>5</sup> Includes expenditures for division of examinations payable from assessments but appropriated for annually by the Congress.

MAJOR CLASSIFICATIONS—Continued

Designation of bureau, etc.—Continued	Number of employees	Annual expenditures, <sup>1</sup> fiscal year 1932					Statutory authority
		Salaries, wages	Other	From appropriated funds <sup>2</sup>	From other funds		
					Amount	Source (for detailed explanation, see statement 2)	
Bureau of Engraving and Printing.....	4, 484	\$8, 138, 623	\$1, 255, 394	\$6, 797, 008	\$2, 597, 009	Reimbursements..	Acts of July 11, 1862; June 20, 1874, June 4, 1897.
Mint Service.....	585	1, 271, 491	271, 719	1, 543, 210	-----	-----	Acts of April 2, 1792; Feb. 12, 1873.
Secret Service.....	218	602, 995	105, 554	708, 549	-----	-----	Acts of June 23, 1860; Mar. 3, 1863; July 2, 1864; Aug. 5, 1882.
Public Health Service.....	6, 573	9, 760, 462	4, 961, 396	<sup>6</sup> 14, 721, 858	-----	-----	Acts of July 16, 1798; June 29, 1870; July 1, 1902; Aug. 14, 1912.
Office of Supervising Architect.....	8, 167	11, 425, 090	162, 865, 004	<sup>7</sup> 174, 290, 094	-----	-----	Acts of June 30, 1864; Mar. 2, 1865; May 8, 1872.
General Supply Committee.....	89	159, 804	14, 245	160, 540	13, 509	Reimbursements..	Acts of June 17, 1910; Feb. 27, 1929.
Customs Service.....	10, 002	21, 034, 777	1, 906, 900	<sup>8</sup> 22, 941, 677	-----	-----	Acts of July 31, 1789; Mar. 3, 1927.
Coast Guard.....	12, 796	18, 782, 708	9, 489, 964	28, 272, 672	-----	-----	Acts of Aug. 4, 1790; June 20, 1874; Jan. 28, 1915.
Bureau of Industrial Alcohol.....	1, 714	3, 980, 785	572, 825	4, 553, 610	-----	-----	Act of Mar. 3, 1927.
Bureau of Narcotics.....	427	1, 052, 346	473, 228	1, 525, 574	-----	-----	Acts of June 14, 1930; June 26, 1930.
Bureau of the Budget (reported separately).....	35	149, 438	37, 392	186, 830	-----	-----	Act of June 10, 1921.
American Printing House for the Blind.....	-----	-----	75, 000	75, 000	-----	-----	Acts of Mar. 3, 1879; June 25, 1906; Feb. 8, 1927.
Refunds of receipts—	-----	-----	-----	-----	-----	-----	-----
Customs.....	-----	-----	16, 918, 039	16, 901, 570	16, 469	Philippine fund..	U.S.C., supp. VI, title 19, secs. 1313, 1520, 1557.
Internal Revenue.....	-----	-----	84, 140, 665	83, 776, 032	364, 633	do.....	Revenue Act of 1932, June 6, 1932.
Industrial Alcohol.....	-----	-----	90, 000	90, 000	-----	-----	U.S.C., title 26, sec. 377.
Subscriptions to capital stock:	-----	-----	-----	-----	-----	-----	-----
Federal land banks.....	-----	-----	125, 000, 000	125, 000, 000	-----	-----	Act of Jan. 23, 1932.
Federal intermediate credit banks.....	-----	-----	2, 000, 000	2, 000, 000	-----	-----	Act of Mar. 4, 1923.
Settlement of War Claims Act of 1928.....	-----	-----	37, 787, 912	37, 787, 912	-----	-----	Act of Mar. 10, 1928.
Interest on the public debt.....	-----	-----	599, 276, 630	599, 276, 630	-----	-----	U.S.C., title 31, sec. 732.
Public-debt retirements.....	-----	-----	410, 925, 073	410, 850, 073	75, 000	Forfeitures, gifts, franchise tax, etc.	U.S.C., title 31, secs. 764, 767, 804, 806; title 12, secs. 290, 1072.
Total, major classifications.....	60, 327	114, 777, 084	1, 463, 997, 199	1, 572, 916, 114	5, 858, 169	-----	-----
Grand total.....	60, 963	115, 785, 221	1, 465, 304, 816	<sup>9</sup> 1, 575, 231, 868	5, 858, 169	-----	-----

<sup>6</sup> Includes expenditures under certain funds transferred from Veterans' Administration and Department of Justice.

<sup>7</sup> This amount includes unliquidated contractual obligations, and, therefore, differs materially from cash withdrawals.

<sup>8</sup> Net, after deducting \$588,647 to cover reimbursable items.

<sup>9</sup> See notes 1 and 7.

## STATEMENT 2

## FUNCTIONS

## OFFICE OF COMMISSIONER OF ACCOUNTS AND DEPOSITS

S. Doc. 42, 73-1-2

	Number of employees	Annual expenditures				Statutory authority
		Salaries, wages	Other	From appropriated funds	From other funds, amount	
General administration <sup>1</sup> .....	6	\$23,064		\$23,064		All financial transactions of this office are under the direct supervision of the Secretary of the Treasury and are performed pursuant to the general provisions of the act of Sept. 2, 1789, vesting certain duties and responsibilities in the Secretary, and other acts as indicated below. The office of commissioner of accounts and deposits was established by order of the Secretary in January 1920, and was first recognized by Congress in the act of June 16, 1921.
Projects, activities, etc.....	37	89,289	\$930	85,431	\$4,788	
Total, bureau, office, etc.....	43	112,353	930	108,495	<sup>2</sup> 4,788	
DESIGNATION						
Preparation of periodic estimates of future cash position of the Treasury for use of the Department in connection with its financing.....						Do.
Financial and economic research.....	14	37,207	930	38,137		Do.
Maintaining cash working balances with Federal Reserve banks as fiscal agents of the United States; directing gold deposits, transfers of funds between Federal Reserve banks, and calls for withdrawals of funds from depository banks on account of the purchase of public-debt obligations.....	1	3,300		3,300		See above. Also U.S. Code, title 12, sec. 391; and title 31, sec. 771.
Supervision of Government depository system.....	8	17,494		17,494		U.S. Code, title 12, secs. 90, 332; title 28, sec. 851; title 31, secs. 473, 771; act July 1, 1902.
Supervision over financial responsibility of surety companies acting as surety on bonds in favor of the United States, and approval as to surety of certain fidelity and surety bonds.....	9	19,200		19,200		U.S. Code, title 6, secs. 1, 6-13.

<sup>1</sup> Includes salaries of commissioner, assistant commissioner, 2 stenographers, 1 file clerk, and 1 messenger.<sup>2</sup> Funds received from Germany for expenditure under Settlement of War Claims Act of 1928.

## Functions—Continued

## OFFICE OF COMMISSIONER OF ACCOUNTS AND DEPOSITS—Continued

DESIGNATION—continued	Number of employees	Annual expenditures				Statutory authority
		Salaries, wages	Other	From appropriated funds	From other funds, amount	
Matters relating to obligations owned by the United States, the investment of trust funds under various provisions of law, and the payment of awards under the Settlement of War Claims Act of 1928.	5	\$12,088	-----	\$7,300	<sup>2</sup> \$4,788	Sundry provisions of law, including Liberty bond acts, as amended; U.S. Code, title 2, sec. 157; title 5, sec. 720; title 38, sec. 443, 646; title 49, sec. 15 (a) (10); supplement VI, title 22; sec. 21 (g); supplement VI, title 42, sec. 23 (b); supplement VI, title 48, sec. 1371 (i); 40 Stat. 423; 45 Stat. 262.
General supervision of work of division of bookkeeping and warrants and related work in office of Treasurer, U. S. (See statement following.)						
Total.....	37	89,289	\$930	85,431	4,788	

*Division of Bookkeeping and Warrants*<sup>3</sup>

General administration.....	5	\$16,400	-----	\$16,400	-----	Act of July 31, 1894 (28 Stat. p. 208).
Projects, activities, etc.....	68	151,083	\$844,675	978,120	\$17,638	
Total, bureau, office, etc.....	73	167,483	844,675	994,520	<sup>4</sup> 17,638	
DESIGNATION						
Maintenance of official appropriation and expenditure accounts covering all departments and establishments.	24	54,523	-----	54,523	-----	Constitution, art. I, Revised Statutes 305, act July 31, 1894, 28 Stat. p. 208, sec. 10. Revised Statutes 305, act July 31, 1894, 28 Stat., p. 208, sec. 10.
Covering public moneys into the Treasury.....	21	43,900	-----	43,900	-----	
Financial reports.....	6	15,480	-----	15,480	-----	Act of July 31, 1894, 28 Stat., p. 210, sec. 15. U.S.C., title 5, sec. 262.
Combined statement of receipts and expenditures. Preparation of statistical statements for Secretary's annual report, etc.						
Budget matters and special deposit accounts:						Act June 10, 1921, 42 Stat., p. 23, sec. 214 (a). Revised Statutes 3469, act Oct. 6, 1917, 40 Stat., p. 411.
Handling of routine budget work for department.....	4	10,320	-----	10,320	-----	
Maintenance of special deposit accounts of the Secretary, including Alien Property funds.	5	10,300	-----	10,300	-----	

Outstanding liabilities and duplicate checks.....	6	12,060	12,060			
Outstanding liability accounts covering proceeds of disbursing officers' checks 3 or more years old.						Revised Statutes 306-310.
Work incident to issuance of duplicate disbursing officers' checks.						Revised Statutes 3646.
Transportation of currency and coin.....			134,264	134,264		Revised Statutes 3653.
Loss on recoinage of uncurrent coins.....			692,773	692,773		Revised Statutes 3512, U.S.C., title 31, sec. 320.
Reports on legislation; decisions of Comptroller General; authority to carry cash, etc.	2	4,500	4,500			Revised Statutes 3620.
Relief of indigent in Alaska.....			17,638	17,638		U.S.C., title 41, sec. 41.
Total.....	68	151,083	844,675	978,120	17,638	

<sup>2</sup> Funds received from Germany for expenditure under Settlement of War Claims Act of 1928.  
<sup>3</sup> Separate appropriation unit but under general supervision of office of Commissioner of Accounts and Deposits.  
<sup>4</sup> Receipts from licenses collected in Alaska and used for relief.

...			2,415 00	2,415 00		
...			32,249 00	32,249 00		
...			329,175 00	329,175 00		
...			117,250 00	117,250 00		
...	40	104,393 00	104,393 00			
...			37,300 00	37,300 00		
...	21	80,122 00	80,122 00			
...	275	186,180 00	186,180 00			
...	119	337,358 00	337,358 00			
...	304	7,503,268 00	7,503,268 00			
...	1,742	7,060,454 00	7,060,454 00	1,21,536		
...	1,110	4,480,422 70	4,480,422 70	1,11,155 00	231,536	
...	2	2,100 00	2,100 00			
...	25	200,000 00	200,000 00			

BUREAU OF THE COMPTROLLER  
 GENERAL OF THE TREASURY

Functions—Continued  
PUBLIC DEBT SERVICE

	Number of employees	Annual expenditures				Statutory authority	
		Salaries, wages	Other	From appropriated funds	From other funds		
General administration.....	22	\$60,566.00		\$60,566.00		The office of Register of the Treasury was created by the act of Sept. 2, 1789 (1 Stat. 65, U.S.C., title 31, sec. 161). The act of Mar. 3, 1875 (18 Stat. 398), created a Division of Loans and a Division of Currency. The act of Aug. 15, 1876 (19 Stat. 149), directed the Secretary of the Treasury to consolidate the Division of Loans and the Division of Currency into one division, the work of the two divisions to be performed in the consolidated division. On Nov. 12, 1919, the Secretary of the Treasury appointed a Commissioner of the Public Debt, and charged him with administrative supervision of the office of the Register of the Treasury and the Division of Loans and Currency. The Secretary's order of Jan. 6, 1920, more specifically defined the Commissioner's duties, established a division of work as between the Division of Loans and Currency and the Register of the Treasury, and established a Division of Public Debt Accounts and Audit. The Legislative Appropriation Act of Mar. 3, 1921 (41 Stat. 1266-7), made an appropriation for "Expenses of Loans" for the fiscal year 1922, which was specifically available for the offices of the Register of the Treasury, the Division of Loans and Currency, and the Division of Public Debt Accounts and Audit. The Deficiency Act of June 16, 1921 (42 Stat. 36), made the annual appropriation "Expenses of loans" for the fiscal year 1922 available for the office of the Commissioner of the Public Debt. The same act provided that the indefinite appropriation for "Expenses of loans" contained in sec. 8 of the First Liberty Bond Act and in sec. 10 of the Second Liberty Bond Act, as amended "is hereby made applicable to any operations arising in connection with any public debt issues made subsequently to June 30, 1921, pursuant	
Accounting and auditing.....	3	8,100.00		8,100.00			
Projects, activities, etc.....	1,410	2,490,485.00	\$1,314,870.00	3,774,129.00	\$31,226		
Total, bureau, office, etc.....	1,435	2,559,151.00	1,314,870.00	3,842,795.00	<sup>1</sup> 31,226		
DESIGNATION							
Payable from annual appropriation:							
Division of Loans and Currency.....	854	1,507,868.00		1,507,868.00			
Division of Accounts and Audit.....	116	230,624.00		230,624.00			
Office of Register of the Treasury.....	345	586,786.00		586,786.00			
Division of Paper Custody.....	37	40,785.00		40,785.00			
Expenses.....			25,205.00	25,205.00			
Payable from indefinite appropriation expenses of loans:							
Division of Loans and Currency.....	40	104,397.00		104,397.00			
Expenses.....			174,230.00	174,230.00			
Reimbursements to Federal Reserve banks.....			225,125.00	225,125.00			
Reimbursable appropriations, preparation, custody, and delivery of:							
Farm loan bonds.....			28,849.00		<sup>1</sup> 28,849		
Federal intermediate credit bank securities.....			2,377.00		<sup>1</sup> 2,377		
Annual appropriation distinctive paper for United States securities.....	18	20,025.00	859,084.00	879,109.00			
Total.....	1,410	2,490,485.00	1,314,870.00	3,774,129.00	31,226		



## Functions—Continued

## OFFICE OF THE TREASURER OF THE UNITED STATES

	Number of employees	Annual expenditures				Statutory authority
		Salaries, wages	Other	From appropriated funds	From other funds	
General administration.....	42	\$85,560.00		\$85,560.00		U.S.C., title 31, ch. 3, sec. 141-155. Do.
Projects, activities, etc.....	877	1,484,197.00	\$97,562.00	<sup>3</sup> 1,581,759.00		
Total, bureau, office, etc.....	919	1,569,757.00	97,562.00	1,667,319.00		
DESIGNATION						
Maintaining checking accounts of Government disbursing officers.....	372	608,597.00		608,597.00		U.S.C., title 31, sec. 492.
Redemption of United States currency.....	64	109,700.00		109,700.00		U.S.C., title 31, secs. 146, 420, 427.
Redemption of Federal Reserve and National bank currency.....	197	322,240.00	97,562.00	<sup>4</sup> 419,802.00		U.S.C., title 12, secs. 121, 127, 413, 414, 445.
Receipt of deposits of Government funds, issue and exchange of currency, payment of checks, and interest obligations.....	55	107,160.00		107,160.00		U.S.C., title 31, secs. 146, 147.
Accounting for funds in possession of Treasurer.....	42	87,360.00		87,360.00		U.S.C., title 31, sec. 147.
Payment of settlement warrants.....	3	6,260.00		6,260.00		Do.
Collection of interest on public deposits.....	3	4,800.00		4,800.00		U.S.C., title 12, sec. 90.
Redemption of the public debt and insular loans.....	83	141,000.00		141,000.00		U.S.C., title 31, secs. 147, 731, 774.
Safekeeping of securities.....	53	88,080.00		88,080.00		U.S.C., title 12, secs. 101, 90; title 39, secs. 751, 759; title 25, sec. 160.
Collection of tax on national bank circulation.....	5	9,000.00		9,000.00		U.S.C., title 12, secs. 541, 546.
Total.....	877	1,484,197.00	97,562.00	1,581,759.00		

<sup>3</sup> \$419,802 of this amount is reimbursed by Federal Reserve and National banks; \$65,035 of the \$419,802 is expended by the Comptroller of the Currency for contingent expenses in connection with the redemption of Federal Reserve and National Bank currency.

<sup>4</sup> This amount is reimbursed by the Federal Reserve and national banks.

## FEDERAL FARM LOAN BUREAU

General administration.....	28	\$107,480.00		\$107,480.00		Federal Farm Loan Act, July 17, 1916, as amended. Do. Do.
Accounting and auditing.....	9	19,660.00		19,660.00		
Projects, activities, etc.....	216	607,684.00	\$253,149.00	860,833.00		
Total, bureau, office, etc.....	253	734,824.00	253,149.00	987,973.00		

DESIGNATION					
Administration of Federal Farm Loan Act as amended.....	216	607,684.00	253,149.00	\$ 860,833.00	Do.

<sup>5</sup> Includes \$390,848 payable from assessments, but appropriated by the Congress.

#### BUREAU OF INTERNAL REVENUE

General administration.....	142	\$333,925.60	-----	\$333,925.60	-----	Act of July 1, 1862; act of Feb. 23, 1931. U.S. Statutes, Vol. 46, p. 1222.
Personnel administration.....	35	75,632.59	-----	75,632.59	-----	
Accounting and auditing.....	36	77,940.00	-----	77,940.00	-----	
Disbursing and collecting (collectors' offices).....	4,667	10,309,887.21	\$845,859.87	11,155,747.08	-----	
Projects, activities, etc.....	6,836	20,342,582.31	1,556,379.97	21,898,962.28	-----	
Total, bureau, office, etc.....	11,716	31,139,967.71	2,402,239.84	33,542,207.55	-----	
DESIGNATION						
Administration of the internal revenue laws: Departmental— Income Tax Unit, Miscellaneous Tax Unit, Accounts and Collections Unit (exclusive of Disbursement Accounting Division), Intelligence Unit, Office of General Counsel, Public Relations Division, Special Advisory Committee. Field—Supervisors of accounts and collections, revenue agents, Intelligence Unit, General Counsel's representa- tives, miscellaneous and sales tax agents.	6,836	20,342,582.31	1,556,379.97	21,898,962.28	-----	Do.

#### OFFICE OF THE COMPTROLLER OF THE CURRENCY

General administration.....	<sup>6</sup> 139	\$291,806.00	-----	\$261,806.00	<sup>6</sup> † \$30,000	U.S.C., title 12, sec. 127. Do.
Projects, activities, etc.....	659	1,843,223.00	\$916,833.00	<sup>8</sup> 52,159.00	2,707,897	
Total, bureau, office, etc.....	798	2,135,029.00	916,833.00	<sup>7</sup> 313,965.00	<sup>7</sup> 2,737,897	
DESIGNATION						
Issue and redemption of currency (reimbursable).....	33	52,159.00	-----	<sup>8</sup> 52,159.00	-----	Do.
National bank examinations.....	626	1,791,064.00	916,833.00	-----	<sup>7</sup> 2,707,897	U.S.C., title 12, secs. 482, 1244.
Total.....	659	1,843,223.00	916,833.00	52,159.00	2,707,897	

<sup>6</sup> Includes salaries of 3 deputy comptrollers at \$10,000 each, payable from assessments on national banks.

<sup>7</sup> Assessments on national banks for examinations.

<sup>8</sup> Appropriated, but reimbursed by assessments on banks.

*Functions—Continued*  
BUREAU OF ENGRAVING AND PRINTING

	Number of employees	Annual expenditures				Statutory authority
		Salaries, wages	Other	From appropriated funds	From other funds	
General administration.....	8	\$30,463.40	\$109.94	-----	-----	Acts of July 11, 1862; June 20, 1874; June 4, 1897.
Personnel administration.....	14	28,377.93	257.19	-----	-----	
Purchasing and warehousing.....	32	55,203.00	684.06	-----	-----	
Accounting and auditing.....	44	96,734.12	769.70	-----	-----	
Disbursing and collecting.....	4	10,299.96	.90	-----	-----	
Projects, activities, etc.....	4,382	7,917,544.47	1,253,571.94	-----	-----	
<b>Total, bureau, office, etc.....</b>	<b>4,484</b>	<b>8,138,622.88</b>	<b>1,255,393.73</b>	<b>\$6,797,007.72</b>	<b>\$2,597,008.89</b>	
DESIGNATION						
Designing, engraving, and printing Government securities:						
Designing new equipment and making improvements on present devices.....	3	7,738.74	156.00	-----	-----	
Constructing and maintaining electrical and mechanical equipment, operating generating plant; making repairs to buildings and equipment.....	288	660,342.81	275,292.14	-----	-----	
Cleaning buildings and equipment; guarding buildings and securities; guiding visitors, etc.....	450	530,714.78	13,250.09	-----	-----	
Handling mail and maintaining correspondence files.....	7	11,239.92	62.87	-----	-----	
Designing and engraving dies, rolls, and plates for printing Government securities.....	189	551,288.87	32,049.90	-----	-----	
Receiving, storing, and issuing dies, rolls, and plates.....	11	27,627.22	306.84	-----	-----	
Receiving requisitions and preparing orders for printing.....	9	20,559.64	316.02	-----	-----	
Wetting and preparing paper for intaglio printing.....	163	251,039.62	1,288.90	-----	-----	
Making printing inks used in Bureau; testing materials purchased, etc.....	33	68,415.15	183,283.90	-----	-----	
Printing currency and other Government securities from engraved plates.....	1,192	2,336,159.86	184,357.02	-----	-----	
Drying, counting, examining, pressing, sizing, and trimming currency, etc.....	762	1,163,937.08	12,759.26	-----	-----	
Numbering, sealing, separating, and packing United States and Federal Reserve currency.....	498	853,445.55	5,445.55	-----	-----	
Numbering and sealing national bank notes; printing, perforating, etc., revenue stamps, etc.....	490	976,607.88	45,775.00	-----	-----	
Gumming, perforating, packing, and shipping postage stamps, and making books and coils.....	230	365,645.55	37,445.07	-----	-----	
Exercising custody of and maintaining records of mechanical registers on printing presses.....	19	28,002.36	12.08	-----	-----	
Receiving, storing and issuing Federal Reserve notes.....	7	13,331.06	15.00	-----	-----	

Receiving, storing and issuing Federal Reserve notes.....	7	13,331.96	15.92		
Maintaining automobiles and trucks for hauling materials, securities, etc.	25	38,627.52	7,472.84		
Furnishing medical services to the personnel.....	6	12,819.06	2,975.79		
Paper for printing Federal Reserve notes, postage and revenue stamps, checks, etc.			405,351.76		
New machinery, etc.; freight and telephone service, etc.			30,954.99		
Add: Amount transferred to Bureau of Standards.....			15,000.00		
Total.....	4,382	7,917,544.47	1,253,571.94		

<sup>10</sup> Reimbursements for work done for the Post Office Department, Federal Reserve Board, Farm Loan Board, Philippine Government, etc.

MINT SERVICE

General administration.....	4	\$16,300.00		\$16,300.00		Acts of Apr. 2, 1792, and Feb. 12, 1873.
Accounting and auditing.....	6	14,360.00		14,360.00		
Projects, activities, etc.....	575	1,240,831.00	\$271,719.00	1,512,550.00		
Total, bureau, office, etc.....	585	1,271,491.00	271,719.00	1,543,210.00		
DESIGNATION						
Operation of Mints and Assay Offices: Coining, melting and refining, assaying, engraving, operation, and maintenance.	575	1,240,831.00	271,719.00	1,512,550.00		R.S. 3506, 3510, 3544, 3553, and 3558.
Total.....	575	1,240,831.00	271,719.00	1,512,550.00		

SECRET SERVICE DIVISION

General administration.....	2	\$14,500.00		\$14,500.00		U.S.C., supp. V, title 18, secs. 146-148; title 38, sec. 648; act July 5, 1932, 47 Stat. 589.
Projects, activities, etc.....	216	588,495.00	\$105,554.00	694,049.00		
Total, bureau, office, etc.....	218	602,995.00	105,554.00	708,549.00		
DESIGNATION						
Suppressing counterfeiting and other crimes: <sup>12</sup>						
Departmental.....	10	18,785.00		18,785.00		Do.
Field.....	158	454,148.00	102,792.00	556,940.00		Do.
White House police.....	48	115,562.00	2,762.00	118,324.00		U.S.C., title 3, secs. 61-67; U.S.C., supp. V, title 3, secs 61-63, 67; act July 5, 1932, 47 Stat. 590.
Total.....	216	588,495.00	105,554.00	694,049.00		

<sup>12</sup> This includes the protection of the person of the President of the United States and his family, also the protection of the person chosen to be President of the United States.

## Functions—Continued

## UNITED STATES PUBLIC HEALTH SERVICE

	Number of employees		Annual expenditures				Statutory authority
	Full time	Part time, etc.	Salaries, wages	Other	From appropriated funds	From other funds	
General administration (includes Surgeon General's Office and Chief Clerk's office).	65		\$112,475		\$112,475		Acts of July 16, 1798; June 29, 1870; July 1, 1902; Aug. 14, 1912.
Personnel administration	<sup>13</sup> 13		22,920		22,920		Do.
Purchasing and warehousing	<sup>14</sup> 15		21,320	\$7,391	28,711		Do.
Accounting and auditing	32		62,120		62,120		Do.
Disbursing and collecting (incidental only 7 disbursing agents approximately 3 days each per month.)							
Projects, activities, etc.	4,623	1,825	9,541,627	4,954,005	<sup>15</sup> 14,495,632		Do.
Total, bureau, office, etc.	4,748	1,825	9,760,462	4,961,396	14,721,858		
DESIGNATION							
Division of Sanitary Reports and Statistics:							
Collection and compilation of reports of diseases and conditions affecting the public health.	8		<sup>16</sup> 21,400		21,400		Acts of Apr. 29, 1878; Feb. 15, 1893; July 1, 1902; Aug. 14, 1912.
Editing, compiling, publishing, and distributing public-health publications and disseminating information relating to the public health.	10		18,860	2,500	21,360		Do.
Division of Scientific Research:							
Field and laboratory investigations of public-health problems:							
Studies and investigations of the diseases of man and conditions influencing the propagation and spread thereof, including sanitation and sewage and the pollution either directly or indirectly of the navigable streams and lakes of the United States.	313½	74	844,617	221,085	1,065,702		Acts of Mar. 3, 1901; Mar. 3, 1905; Aug. 14, 1912; May 26, 1930.
Control of biologic products: Enforcement of the act to regulate the sale of viruses, serums, toxins, and analogous products in the District of Columbia, to regulate interstate traffic in said articles, and for other purposes.	11½	1	26,634	27,240	53,874		Act of July 1, 1902.
Division of Foreign and Insular Quarantine: <sup>17</sup>							
Quarantine examination and any required treatment of all maritime vessels, aircraft, and all individuals arriving at United States ports from foreign ports.	690	23	1,139,785	478,555	1,618,340		Acts of Feb. 25, 1779; June 29, 1870; Apr. 29, 1878; Aug. 1, 1888; Mar. 27, 1890; Feb. 15, 1893, as amended Aug. 18, 1894; Mar. 3, 1901; Feb. 27, 1921; Feb. 7, 1925; Mar. 3, 1931; June 19, 1906; June 5, 1920; June 16, 1921; May 20, 1926; Rev. Stat. 5294, 3083, 4263, 4794, 4800.

Quarantine examination and observation any required treatment of maritime vessels, aircraft, and individuals departing for United States ports from various foreign ports in areas where quarantinable disease prevails.	40	4	45,511	7,999	53,510	Do.
Medical examination of aliens arriving at United States ports.....	92	13	187,050	986	188,036	Acts of Mar. 3, 1891; Mar. 3, 1893; Mar. 3, 1903; Feb. 20, 1907; Feb. 5, 1917; Dec. 26, 1920; May 26, 1924; May 20, 1926.
Medical examination of applicants for immigrant visas in various American consulates abroad.	80	28	238,083	18,542	256,625	Do.
Division of Domestic Quarantine:						
Preventing the spread of epidemic diseases:						
Trachoma; cooperation with States in the eradication of trachoma.....	21	5	33,663	19,566	53,229	Acts of Mar. 27, 1890; Feb. 15, 1893; June 19, 1906.
Bubonic plague; cooperation with States in the eradication of bubonic plague.	29	1	60,508	3,250	63,758	Do.
Medical and engineering officers occasionally detailed for suppression of epidemics.				3,000	3,000	Do.
Enforcement of interstate quarantine regulations:						
Enforcement of regulations governing quarantinable diseases.....						Acts of Mar. 27, 1890; Feb. 15, 1893.
Control of water supplies used on interstate carriers and control of shellfish shipped in interstate commerce.	21	42	67,264	26,229	93,493	Acts of Mar. 27, 1890; Feb. 15, 1893; July 1, 1902; Apr. 9, 1930; May 13, 1930.
General cooperation with States and Territories in enforcement of State and local regulations:						
Cooperation with State and municipal health authorities in execution and enforcement of State and municipal rules and regulations in control of communicable diseases.	6		25,820	1,800	27,620	Acts of Feb. 15, 1893; July 1, 1902; July 3, 1930.
Coordination of State activities on sanitation of interstate streams.....	2	2	9,694	5,051	14,745	Do.
Annual conference of State and Territorial health officers.....						Act of July 1, 1902, sec. 7.
Cooperation with District of Columbia on mosquito control.....	1	2	4,760	2,400	7,160	D. C. Appropriation Act fiscal year 1933. Approved June 29, 1932.
Rural sanitation demonstrations:						
Financial contributions to local health unit demonstration projects.....	7	240	325,030	14,384	339,414	Act of Feb. 28, 1916, et seq.
Special technical, advisory, and consultative service.....						Do.
Assistance with State supervision of local projects.....						Do.
Drought relief work <sup>18</sup> .....	8	894	1,467,107	132,810	1,599,917	Act Feb. 6, 1931.
Cooperation with other departments and establishments of the Federal Government:						
Assistance of field services with design and operation of water and sewage plants.						Acts of Feb. 15, 1893; July 1, 1902; July 3, 1930.
Consultation on environmental sanitation.....						Do.

## Functions—Continued

## UNITED STATES PUBLIC HEALTH SERVICE—Continued

	Number of employees		Annual expenditures				Statutory authority
	Full time	Part time, etc.	Salaries, wages	Other	From appropriated funds	From other funds	
DESIGNATION—continued							
Division of Marine Hospitals and Relief: 24 marine hospitals; 1 hospital for tuberculosis patients; 1 national leper home. To provide medical and surgical care and make physical examinations to legal beneficiaries.	2,925	300	\$4,153,930	\$2,919,671	\$7,073,601		Acts of July 16, 1798; Oct. 5, 1802; June 29, 1870; Aug. 4, 1894; July 1, 1902; June 13, 1913; June 24, 1914; Aug. 28, 1916; Sept. 7, 1916; Feb. 3, 1917; July 1, 1918; Mar. 3, 1919; May 2, 1928.
132 relief stations furnish out-patient treatment and hospital care through contracts with local institutions.	188	45	310,092	366,808	676,900		Do.
Miscellaneous. Provides officers for duty on Coast Guard cutters, shore stations, and bases; also for Lighthouse Service stations. Gives medical advice by radio to ships at sea. Issue certificates for medicinal liquor to masters of vessels. Make physical examination of seasonal employees of fishing industry in Alaska.	14	110	96,963	512,140	609,103	\$5,000	Do.
Division of Venereal Diseases: Clinical and laboratory research:							
Hot Springs venereal-disease clinic. Maintained in cooperation with the National Park Service.	10		21,870	7,628	29,498		Act of July 9, 1918.
Stapleton, N. Y. Research center for research in problems having an intimate bearing upon the public health aspect of the venereal diseases.	5	2	14,034	1,402	15,436		Do.
Cooperative studies gonorrhea (Chicago)		3	3,600		3,600		Do.
Columbia, S. C. In cooperation with the State Hospital for the Insane at Columbia, S. C., with the scientific research and hospital divisions of the service, a study of the malaria treatment of neurosyphilis is being conducted.	4	1	12,304	1,009	13,313		Do.
Studies of case reports showing the results of treatment of syphilis.	2	3	11,541	200	11,741		Do.
Cooperative activities with States.	5	3	13,533	3,097	16,630		Do.
Preparation and dissemination of information pertaining to venereal diseases.	4	1	9,748		9,748		Do.
Studies of the prevalence of venereal diseases and the effect of control measures.	3	3	8,681	200	8,881		Do.
Division of Mental Hygiene: Administration of United States narcotic farms at Lexington, Ky., and Fort Worth, Tex. (not yet completed).							Act of Jan. 19, 1929.

Field studies and investigations incident to the establishment of United State narcotic farms, U.S. Penitentiary Annex, Fort Leavenworth, Kans.	13		40,519	4,607	45,126	Do.
Supervising and furnishing of medical and psychiatric services in Federal penal and correctional institutions. Scope of work now embraces 5 penitentiaries, 3 reformatories, 4 jails, 3 prison camps, and the Hospital for Defective Delinquents, with an additional potential of 4 jails and 3 camps.	91	25	214,218	171,846	386,064	Act of May 13, 1930.
Cooperation and consultation with other agencies. Studies and investigations of the abusive use of narcotic drugs and the quantities necessary to supply the normal and emergency medical and scientific requirements of the United States. Cooperation with State and local jurisdictions with a view to providing facilities for the care and treatment of narcotic addicts. Dissemination of information on methods of treatment and research.						Acts of Jan. 19, 1929; June 14, 1930.
Field studies in mental and nervous diseases. Studies and investigations of the causes, prevalence, means for the prevention and treatment of mental and nervous diseases.						Act of June 14, 1930.
District directors: Inspection, coordination, and standardization of service activities in public-health districts.	6		42,383		42,383	
Medical Service, Office of Indian Affairs: Supervision and development of general medical and health program of Office of Indian Affairs, including medical, dental, nursing, and public health activities. These activities are carried forward through the operation of school and agency hospitals, sanatoria and 1 hospital for mental diseases, as well as special trachoma measures, prevention and control of infectious and contagious diseases, vaccination, inoculation, and other public-health measures having to do with safeguarding water supplies and milk production, sewerage disposal, etc.	11		58,025		58,025	Act of Apr. 9, 1930.
Pan American Sanitary Bureau: The central coordinating sanitary agency of the American Republics. Functions are to maintain and improve the health of the people of 21 American Republics and to prevent the international spread of communicable diseases. Acts as consulting office for the national directors of health; conducts epidemiological and scientific studies. Publishes in 3 languages the monthly sanitary bulletin and weekly reports on disease prevalence.	2		14,400		14,400	International Sanitary Convention ratified by U.S. Senate Feb. 23, 1925.
Total	4,623	1,825	9,541,627	4,954,005	14,495,632	

<sup>13</sup> Does not include part time of 3 clerks in Chief Clerk's office handling departmental personnel matters.

<sup>14</sup> Supply station, Perry Point, Md. Stores and fills requisitions from field stations for commonly used medical and hospital supplies.

<sup>15</sup> Includes \$3,336,767 reimbursable funds from Veterans' Administration and the Department of Justice, drought relief and mosquito control not included in schedule of expenditures in the budget.

<sup>16</sup> Includes 4,569 collaborating and assistant collaborating epidemiologists at \$1 per annum each.

<sup>17</sup> Amount collected for Quarantine Service at United States ports and deposited in Treasury as "Miscellaneous receipts", \$284,341.95.

<sup>18</sup> Activities ceased June 30, 1932.

*Functions—Continued*  
OFFICE OF SUPERVISING ARCHITECT

	Number of employees	Annual expenditures				Statutory authority	
		Salaries, wages	Other	From appropriated funds	From other funds		
General administration.....	70	\$141,900.00		\$141,900.00		Until 1853 the Secretary of the Treasury employed architects and superintendents in the erection of public buildings. In 1853 an engineer from the War Department was detailed to supervise the work and a department of construction organized. In 1861 the office was named "Construction Bureau." First recognized by Congress under provision of act of June 30, 1864 (13 Stat. 27), for "superintending architect"; changed to "Supervising Architect" by act of Mar. 2, 1865 (13 Stat. 449); appropriated for separately by act of May 8, 1872 (17 Stat. 85), and annually thereafter. See also acts of Mar. 3, 1875, Aug. 5, 1882, Mar. 30, 1908, and May 25, 1926.	
Accounting and auditing.....	44	87,460.00		87,460.00			
Projects, activities, etc.....	8,053	11,195,730.00	\$162,865,004.00	174,060,734.00			
Total, bureau, office, etc.....	8,167	11,425,090.00	162,865,004.00	174,290,094.00			
DESIGNATION							
Public buildings, maintenance, operation, etc:							
Salaries, Office of Supervising Architect (not otherwise classified).....	279	432,979.00		432,979.00			
General expenses.....	685	2,198,751.00	494,319.00	2,693,070.00			
Outside professional services.....			4,527,238.00	4,527,238.00			
Operating force.....	7,089	8,564,000.00		8,564,000.00			
Furniture and repairs.....			1,396,544.00	1,396,544.00			
Operating supplies.....			3,310,320.00	3,310,320.00			
Land and other property (care and custody).....			146.00	146.00			
Rent of temporary quarters.....			1,411,500.00	1,411,500.00			
Repairs and preservation.....			1,176,303.00	1,176,303.00			
Mechanical equipment.....			684,176.00	684,176.00			
Vaults and safes.....			164,860.00	164,860.00			
Total.....	8,053	11,195,730.00	13,165,406.00	24,361,136.00			
Construction:							
Sites and construction (act May 25, 1926, as amended).....			140,794,742.00	140,794,742.00			
Triangle properties, acquisition.....			4,007,532.00	4,007,532.00			
Central heating plant, District of Columbia.....			4,397,824.00	4,397,824.00			
Remodeling and enlarging.....			499,500.00	499,500.00			
Total.....			149,699,598.00	149,699,598.00			
Total.....	8,053	11,195,730.00	162,865,004.00	174,060,734.00			

GENERAL SUPPLY COMMITTEE

General administration.....	2	\$10,200.00		\$10,200.00		Acts of June 17, 1910, and Feb. 27, 1929.
Purchasing and warehousing.....	32	59,700.00		59,700.00		Do.
Accounting and auditing.....	11	17,120.00		17,120.00		Do.
Projects, activities, etc.....	44	72,784.00	\$14,245.00	73,520.00	\$13,509	Do.
Total, bureau, office, etc.....	89	159,804.00	14,245.00	160,540.00	<sup>19</sup> 13,509	Do.
DESIGNATION						
Contract and Statistical Division, editorial staff, custodian of samples, typewriter repairs, inspection service, surplus property, mail and files, messengers and mimeograph operator, Chief Clerk's office, details to chief coordinator's office, stenographers.....	44	72,784.00	14,245.00	73,520.00	13,509	
Total.....	44	72,784.00	14,245.00	73,520.00	13,509	

<sup>19</sup> Reimbursements.

BUREAU OF CUSTOMS

General administration.....	20	\$53,060.00		\$53,060.00		Act of Mar. 3, 1927 (U.S.C., title 5, sec. 281), and tariff act of 1930 (U.S.C., title 19, secs. 1001-1654).
Personnel administration.....	22	44,180.00		44,180.00		Do.
Accounting and auditing.....	23	50,120.00		50,120.00		Do.
Disbursing and collecting (collectors' offices).....	8,455	18,129,240.00	\$1,491,405.00	19,620,645.00		Do.
Projects, activities, etc.....	1,482	2,758,177.00	415,495.00	3,173,672.00		Do.
Total, bureau, office, etc.....	10,002	21,034,777.00	1,906,900.00	22,941,677.00		
DESIGNATION						
Administration of customs laws (not otherwise classified).....	1,482	2,758,177.00	415,495.00	3,173,672.00		

## Functions—Continued

## UNITED STATES COAST GUARD

	Number of employees	Annual expenditures				Statutory authority
		Salaries, wages	Other	From appropriated funds	From other funds	
General administration.....	5	\$24, 532. 55		\$24, 532. 55		Acts of Aug. 4, 1790, June 20, 1874, and Jan. 28, 1915 (U.S.C., title 14, sec. 1). Do. Do. Do. Do. Do.
Personnel administration.....	43	96, 233. 85		96, 233. 85		
Purchasing and warehousing.....	78	156, 754. 88	\$22, 965. 00	179, 719. 88	None	
Accounting and auditing.....	60	118, 498. 04		118, 498. 04		
Disbursing and collecting (incidental).....						
Projects, activities, etc.....	12, 610	18, 386, 688. 91	9, 466, 999. 35	27, 853, 688. 26		
Total, bureau, office, etc.....	12, 796	18, 782, 708. 23	9, 489, 964. 35	28, 272, 672. 58		
DESIGNATION						
<i>Law enforcement</i>						
(The duties listed herein by titles are performed concurrently and are generally permanent in character. For this reason the number of employees, their salaries and wages, and the other expenditures incident to the performance of these duties cannot be segregated under the titles listed. Total expenditures chargeable to the functional duties performed only are given.)						
Prevention of smuggling.....						United States Code  Title 14, secs. 51, 52, 66, 67, 70; title 19, secs. 482, 1581, 1583, 1585. Do. Title 14, sec. 55; title 33, sec. 413; title 46, ch. 16. Title 33, secs. 471, 474, 738. Title 33, sec. 471; title 46, secs. 454, 455, 456. Title 46, sec. 481. Title 33, sec. 436; title 8, sec. 337. Title 42, sec. 97; title 18, secs. 26, 27, 38. Title 16, secs. 636, 640, and Executive order. Title 16, secs. 743, 744.
Enforcement of the customs laws.....						
Enforcement of navigation and other laws governing merchant vessels and motor boats.....						
Enforcement of rules and regulations governing anchorage of vessels (captains of the port).....						
Enforcement of law to provide for safety of life on navigable waters during regattas or marine parades.....						
Examining merchant seamen for certificates as lifeboatmen.....						
Enforcement of the law relative to oil pollution.....						
Enforcement of laws relating to immigration, quarantine and neutrality.....						
Protection of game and the seal and otter fisheries in Alaska.....						
Enforcement of rules and regulations for the protection of the fisheries in Alaska.....						
Enforcement of international conventions relative to fisheries.....						

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Enforcement of international conventions relative to fisheries on the high seas.					Title 16, secs. 766, 767.
Enforcement of the sponge fishing law					Title 16, sec. 785; title 16, sec. 704 and Executive order.
Protection of bird reservations established by Executive order.					Title 14, sec. 54; title 16, secs. 636, 640.
Enforcement of law and the administration of oaths generally in Alaska.					Title 14, sec. 26; title 14, sec. 54.
Enforcement of miscellaneous laws for other branches of the Government.					Title 16, secs. 644, 645; title 33, sec. 413.
Suppression of mutinies on merchant vessels					Title 14, sec. 54; title 18, secs. 483, 484.
DESIGNATION					
<i>Life-saving and assistance</i>					
Saving life and property					Title 14, secs. 53, 54, 55, 60, 62, 102.
Assistance to vessels in distress					Title 14, secs. 53, 54, 55, 60, 62.
Flood relief on the western rivers					Title 14, secs. 54, 55.
Destruction and removal of wrecks, derelicts, or other dangers to navigation.					Title 14, secs. 54, 63.
International service of ice observation and ice patrol in the North Atlantic Ocean.					Title 14, sec. 54 and Executive order.
Extending medical and surgical aid to United States vessels engaged in deep-sea fishing.					Title 14, secs. 59, 61.
Assisting other branches of the Government in the performance of duties assigned.					Title 8, sec. 337; title 16, secs. 636, 640, 743, 744, 766, 767, 785; title 18, secs. 26, 27, 38; title 19, secs. 482, 1581, 1583, 1585; title 33, secs. 410, 436, 471, 474, 738; title 39, sec. 488; title 42, sec. 97; title 46, secs. 454, 455, 456.
Transporting Government agents					Title 16, sec. 744.
Caring for and transporting shipwrecked and destitute persons in Alaska and elsewhere.					Title 14, sec. 53.
Carrying the United States mails					Title 39, sec. 488.
Collecting statistics regarding loss of life and property on vessels.					Title 14, sec. 91.
<i>Military duties</i>					
Operating as a part of the Navy in time of war or when the President shall so direct.					Title 14, sec. 1.
Total	12, 610	\$18, 386, 688. 91	\$9, 466, 999. 35	\$27, 853, 688. 26	

*Functions*  
BUREAU OF INDUSTRIAL ALCOHOL

	Number of employees	Annual expenditures				Statutory authority
		Salaries, wages	Other	From appropriated funds	From other funds	
General administration.....	9	\$32,100.00		\$33,100.00		Act of March 3, 1927.
Personnel administration.....	5	10,620.00	\$1,000.00	10,620.00		Do.
Purchasing and warehousing.....	1	1,800.00		1,800.00		Do.
Accounting and auditing.....	35	67,680.00	100.00	67,780.00		Do.
Disbursing and collecting.....	4	10,900.00		10,900.00		Do.
Projects, activities, etc.....	1,660	3,857,685.00	571,725.00	4,429,410.00		Do.
Total, bureau, office, etc.....	1,714	3,980,785.00	572,825.00	4,553,610.00		
DESIGNATION						
Administration of provisions of the National Prohibition Act and its amendments, which authorize under permit and bond the production, storage, transportation, exportation, denaturation, sale, procurement, and use of alcohol, other distilled spirits and wine, for industrial, scientific, sacramental, medicinal, or other nonbeverage purposes:						
Issuing and terminating basic permits.....	121	232,420.00	150.00	232,570.00		
Approval of permit bonds.....	2	3,300.00		3,300.00		
Approval of denatured alcohol formulae.....	7	16,320.00		16,320.00		
Approval of pharmaceutical and medicinal preparations.....	4	10,540.00		10,540.00		
Authorizing and canceling withdrawal permits.....	124	216,200.00	21,262.00	237,462.00		
Auditing monthly reports and warehouse accounts.....	163	311,360.00	117.00	311,477.00		
Inspecting permittees.....	418	1,093,260.00	205,670.00	1,298,930.00		
Supervising plant and warehouse operations.....	615	1,394,091.00	252,557.00	1,646,648.00		
Chemical analysis of alcoholic liquids, drugs, and taxable articles.....	102	271,640.00	26,729.00	298,369.00		
Citing permittees and revoking permits.....	82	224,760.00	8,263.00	233,023.00		
Inspections of field offices.....	21	82,920.00	15,829.00	98,749.00		
Total project activities.....	1,659	3,856,811.00	530,577.00	4,387,388.00		
Unclassified.....	1	874.00	41,148.00	42,022.00		
Total.....	1,660	3,857,685.00	571,725.00	4,429,410.00		

BUREAU OF NARCOTICS

General administration.....	22	\$51,608.00	\$4,594.00	\$56,202.00
Personnel administration.....	3	5,720.00		5,720.00
Accounting and auditing.....	10	19,682.00		19,682.00
Projects, activities, etc.....	392	975,336.00	468,634.00	1,443,970.00
Total, bureau, office, etc.....	427	1,052,346.00	473,228.00	1,525,574.00
DESIGNATION				
<i>Enforcement of narcotic laws</i>				
Departmental:				
Legal advisor, narcotic control.....	3	8,580.00	58.00	8,638.00
Foreign control.....	1	1,680.00		1,680.00
Legal division.....	22	45,013.00	20.00	45,033.00
Returns division.....	46	77,663.00	126.00	77,789.00
Total, departmental.....	72	132,936.00	204.00	133,140.00
Field:				
Field supervisors.....	2	9,600.00	5,375.00	14,975.00
Special agents.....	2	6,700.00	4,649.00	11,349.00
Drugs disposal committee.....	3	6,016.00	28.00	6,044.00
Field districts (includes foreign control field employees).....	313	820,084.00	458,378.00	1,278,462.00
Total, field.....	320	842,400.00	468,430.00	1,310,830.00
Total departmental and field.....	392	975,336.00	468,634.00	1,443,970.00

Act of Dec. 17, 1914 (U.S.C., title 26, sec. 211), as amended by the Revenue Act of 1918, known as the "Harrison narcotic law" (U.S.C., title 26, secs. 691-708); the act approved Feb. 9, 1909, as amended by the act of May 26, 1922 (U.S.C., title 21, secs. 171-184), known as the "Narcotic Drugs Import and Export Act", pursuant to the act of Mar. 3, 1927 (U.S.C., Supp. 5, title 5, secs. 281-281c); the act of June 14, 1930, creating the Bureau of Narcotics (U.S.C., Supp. 5, title 5, secs. 282-282c); the act of Mar. 28, 1928, providing for the advancing of funds for the purchase of evidence (U.S.C., title 31, sec. 529a); and the act of July 3, 1930, authorizing the Commissioner of Narcotics to pay for information concerning violations of the narcotic laws (U.S.C., title 21, sec. 199).

*Public Debt Service.*—On November 12, 1919, the Secretary of the Treasury appointed a Commissioner of the Public Debt, and charged him with administrative supervision, under the general direction of the fiscal Assistant Secretary, of the office of the Register of the Treasury and the Division of Loans and Currency. The Secretary's order of January 6, 1920, more specifically defined the Commissioner's duties, established a Division of Work as between the Division of Loans and Currency and the Register of the Treasury, and established a Division of Public Debt Accounts and Audit.

The Public Debt Service was established by order of the Secretary of the Treasury of August 24, 1921, and includes the office of the Commissioner, the Division of Loans and Currency, the office of the Register of the Treasury, the Division of Public-Debt Accounts and Audit, the Division of Paper Custody, the Destruction Committee.

The Commissioner of the Public Debt is the executive head of the Public Debt Service, and has supervision over transactions in the public debt and paper currency issues of the United States.

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 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 Puerto 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 administrative control accounts over all official transactions in the public debt, including those conducted by the division of loans and currency, the office of the Register of the Treasury, the office of the Treasurer of the United States, and the Federal Reserve banks as fiscal agents of the United States, and also over transactions involving the manufacture, receipt, custody, and issue of distinctive and nondistinctive paper used for printing public-debt securities, United States currency, national-bank notes, Federal Reserve notes, United States postage stamps, internal-revenue stamps, and other miscellaneous securities and documents in the Bureau of Engraving and Printing. Numerous administrative audit functions are performed in connection with the foregoing. The division also maintains control accounts over various classes of unissued currency in reserve stocks of the Treasurer of the United States and the Comptroller of the Currency, and conducts administrative examinations and physical audits of such unissued stocks of currency, of cash balances in custody of the several divisions of the Treasurer's office, and also of collateral securities held in trust by the Treasurer to secure national-bank currency circulation, postal-savings deposits, postal investments, evidences of the debt of foreign governments, etc.

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 United 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.

The Destruction Committee is composed of employees detailed for this purpose from the division of loans and currency, and is charged with supervision of the destruction of canceled currency and securities.

#### ADDITIONAL FUNCTIONS AND DUTIES

Federal Reserve banks act as fiscal agents of the United States in the issue and redemption of securities. The Commissioner of the Public Debt supervises the performance of these functions by the Federal Reserve banks.

Distinctive paper for United States securities is manufactured by a contractor. A small force is stationed at the mill of the contractor to exercise supervision (nontechnical) of the manufacture of distinctive paper, including registration by machine of the sheets manufactured, verification of perfect and imperfect sheets delivered by contractor, and packing and shipping perfect sheets to Washington. This force makes necessary reports, maintains guards, and is responsible for the integrity of the blank distinctive paper manufactured.

Name	Address	Telephone	Business Hours	Remarks
The Paper Mill	Washington, D. C.	1234	9:00 AM - 5:00 PM	Contractor for distinctive paper
The Printing House	Washington, D. C.	5678	8:00 AM - 6:00 PM	Printer for Treasury Department
The Stationery Store	Washington, D. C.	9012	9:00 AM - 5:00 PM	Retailer of stationery supplies
The Book Store	Washington, D. C.	3456	9:00 AM - 5:00 PM	Retailer of books and documents
The Stationery Office	Washington, D. C.	7890	9:00 AM - 5:00 PM	Office of stationery management

EXHIBIT D

Republishing the part of Exhibit D and Appendix of the 1934-1935 Departmental Yearbook is prohibited by the Act of October 3, 1917, Chapter 118, Section 1103, Act of October 3, 1917, Chapter 118, Section 1103, Act of October 3, 1917, Chapter 118, Section 1103.

## EXHIBIT D

Following are lists of officers and employees of the Treasury Department receiving compensation at the rate of \$5,000 or more per annum:

## STATEMENT 3

*List of officers and employees receiving compensation at the rate of \$5,000 or more per annum*

## OFFICE OF SECRETARY

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Woodin, William H. . . . .	Secretary of the Treasury . . . . .	\$15,000.00	-----	\$15,000.00	Administrative direction of all activities of the Treasury Department.
Ballantine, Arthur A. . . . .	Under Secretary of the Treasury . . . . .	10,000.00	-----	10,000.00	Direct supervision of certain activities; indirect supervision of all other activities of Department; Acting Secretary in absence of Secretary; budget officer of Department.
Douglas, James H. . . . .	Assistant Secretary of the Treasury . . . . .	9,000.00	-----	9,000.00	Direct supervision of Internal Revenue, office of Comptroller of Currency; Bureau of Engraving and Printing, Mint Bureau; Secret Service, and Disbursing Clerk. Assists Under Secretary in direction of financial operations.
Heath, Ferry K. . . . .	Assistant Secretary of the Treasury . . . . .	9,000.00	-----	9,000.00	Direct supervision of Public Health; Supervising Architect; Appointment Division; Division of Supply; and General Supply Committee.
(Vacant) . . . . .	*Assistant Secretary of the Treasury . . . . .	9,000.00	-----	9,000.00	Direct supervision of Customs; Coast Guard; Industrial Alcohol; and Narcotics.
(Vacant) . . . . .	Special assistant to the Secretary . . . . .	7,500.00	-----	7,500.00	Legal assistant to the Secretary in matters relating to banking, financing, foreign debts, and railroads; with miscellaneous assignments of legal nature given personally by the Secretary of the Treasury.
Bartholow, Benjamin H. . . . .	Special assistant to the Secretary . . . . .	8,000.00	-----	8,000.00	Legal advisor to Secretary in matters of legislation; assists in preparation of Treasury regulations and decisions relating to internal revenue and customs.
Thompson, W. Norman. . . . .	Executive assistant to the Under Secretary . . . . .	7,500.00	-----	7,500.00	Executive assistant to Under Secretary in matters relating to administration, precedents, and policies, budget, and personnel; serves as administrative consultant and advisor to bureau and division heads.
Harlan, John G. . . . .	Legal assistant to the Under Secretary . . . . .	6,500.00	-----	6,500.00	Legal assistant to Under Secretary; drafts or reviews rulings and regulations on fiscal operations; review of enrollment and disbarment proceedings; court work, including preparation of material; legal research.
Kieley, John . . . . .	Assistant to the Secretary . . . . .	6,000.00	-----	6,000.00	Assistant to the Secretary; review of letters and documents presented for the Secretary's consideration and signature; administrative supervision of the Secretary's immediate office staff.
Cherry, Alfred K. . . . .	Junior legal assistant to the Under Secretary . . . . .	5,600.00	-----	5,600.00	Assistant to legal assistant to Under Secretary, with duties of corresponding but subordinate nature.
Schoeneman, Charles R. . . . .	Special staff assistant . . . . .	5,800.00	-----	5,800.00	Special assignments including investigation of administrative procedure in bureaus and divisions; the coordination of operations; preparation of special reports; member of budget and improvement committee.

Martin, Leo C. . . . . Special Assistant to Assist- | 5,600.00 | . . . . . 5,600.00 | Special assistant to Assistant Secretary in charge of public buildings program; liaison

Martin, Leo C.....	Special Assistant to Assistant Secretary.	5,600.00	5,600.00	Special assistant to Assistant Secretary in charge of public buildings program; liaison officer between Treasury and Post Office Department; conducts hearings and handles other administrative work relating to public buildings program. Assistant to Assistant Secretary in charge of Public Health; Supervising Architect; Division of Supply; etc. Assistant to Assistant Secretary in charge of Customs, Coast Guard, Industrial Alcohol, and Narcotics.
Sheppard, Harry R....	Assistant to the Assistant Secretary.	5,000.00	5,000.00	
Rose, Francis C.....	Assistant to the Assistant Secretary.	5,000.00	5,000.00	

OFFICE OF COMMISSIONER OF ACCOUNTS AND DEPOSITS

				General supervisory duties: Exercises general supervision over the official accounts of receipts, appropriations, and expenditures of public money covering all departments and establishments of the Government; the supervision over the Government depositary system; and the approval of surety bonds in favor of the Government. Special duties—Finance: Prepares periodic estimates of the future cash position of the Treasury for use of the Department in connection with its financing; prepares calls for the withdrawal of funds from special depositories to meet current expenditures; directs the transfer of Government funds between Federal Reserve banks, when necessary; directs gold deposits with Federal Reserve banks; and fiscal agency functions in general. Foreign obligations: Supervises collection of principal and interest on foreign obligations; keeps the accounts, and handles generally matters relating to the indebtedness of foreign governments to the United States, including negotiations with respect to matters arising under the funding agreements. Railroad and other obligations: Supervises collections of railroad obligations owned by the Government, and keeps the accounts relating thereto. Also handles the collection of other obligations owned by the United States which are turned over to the Treasury by other departments for collections. Investments: Handles the investment of certain trust funds, such as the adjusted-service certificate fund, civil-service retirement fund, foreign-service retirement fund, Canal Zone retirement fund, general railroad contingent fund, Library of Congress trust fund, Government life insurance fund, Alien Property Custodian funds, etc. War claims: Makes payments and keeps accounts relating to awards under the Settlement of War Claims Act of 1928. Correspondence and reports: Prepares and/or reviews correspondence and reports relating to financial matters, with particular reference to receipts, appropriations, expenditures, foreign obligations, railroads, investment of trust funds, alien property claims, Budget estimates, accounting procedures, proposed legislation, etc.
Bell, D. W.....	Commissioner of Accounts and Deposits.	\$8,000.00	\$8,000.00	
Bartelt, E. F.....	Assistant Commissioner of Accounts and Deposits. (Also member of Budget and Improvement Committee.)	6,500.00	6,500.00	
<i>Section of financial and economical research</i>				Makes studies of financial and economic subjects, including business and financial conditions, taxation and public finances, largely in connection with estimates of the Federal revenues, and with the formulation of fiscal policies. Plans and assembles the Secretary's annual report and prepares some of the more important portions of the contents; reviews the annual reports and certain other publications of the various bureaus of the Department.
Stark W. R.....	Chief of section.....	7,000.00	7,000.00	
Litchfield, Mrs. S. B..	Assistant chief of section.....	5,200.00	5,200.00	

OFFICE OF COMMISSIONER OF ACCOUNTS AND DEPOSITS—Continued

List of offices and employees receiving compensation of the year of 1925 or more has been printed—Continued

List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

OFFICE OF COMMISSIONER OF ACCOUNTS AND DEPOSITS—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Smith, Andrew M.....	Chief, Division of Bookkeeping and Warrants.	\$5,600.00	-----	\$5,600.00	Under act of Congress approved July 31, 1894, this division is the official bookkeeping organization of the Government insofar as receipts, appropriations, and expenditures are concerned. Acts as clearing office for departmental reports on proposed legislation, opinions of Attorney General, decisions of Comptroller General, etc. Handles requests of disbursing officers to carry cash at personal risk, and for waivers of delinquencies in rendition of accounts. Maintains appropriation and expenditure accounts covering all departments and establishments of the Government (Constitution, article I; sec. 305, R.S.; act July 31, 1894, sec. 10). Covers money into the Treasury by warrant as required by sec. 305, R.S., and maintains receipt accounts covering all departments and establishments (act July 31, 1894, sec. 10). Compiles annual combined statement of receipts and expenditures (act July 31, 1894, sec. 15); compiles annual Digest of Appropriations; compiles statistical statements relating to receipts, appropriations, and expenditures for Secretary's annual report and general use. Handles matters relating to duplicate checks (R.S. 3646); outstanding liabilities (R.S. 306-310); expense of shipping United States currency and coin; and appropriations for coinage. Handles estimates, apportionments, and reserves relating to appropriations of the Treasury Department. Maintains special deposit accounts of the Secretary of the Treasury.
PUBLIC DEBT SERVICE					
Broughton, William S.	Commissioner of the Public Debt.	\$9,000.00	-----	\$9,000.00	Executive head of the Public Debt Service.
Jacobs, Sydney R.....	Assistant Commissioner of the Public Debt.	7,000.00	-----	7,000.00	Assistant Commissioner of the Public Debt and Acting Commissioner in the absence of that official. Additional departmental duties are chairman of the committee on enrollment and disbarment, chairman of the budget and improvement committee, and member of the committee on personnel.
Jones, Edward E.....	Register of the Treasury	6,200.00	-----	6,200.00	Executive head of the office of the register.
Wesley, Marvin.....	Chief, Division of Loans and Currency.	5,600.00	-----	5,600.00	Executive head of division.
Loafman, Melvin R....	Chief, Division of Accounts and Audit	5,600.00	-----	5,600.00	Do.
Cunningham, Theodore W.	Member of legal staff	5,200.00	-----	5,200.00	Legal assistant to Commissioner of the Public Debt.
Wilson, Arthur E.....	Assistant Chief, Division of Loans and Currency.	5,000.00	-----	5,000.00	Assistant to Chief, Division of Loans and Currency and Acting Chief in the absence of that official; member of Budget and Improvement Committee.

## OFFICE OF THE TREASURER

Woods, Walter O.....	Treasurer of the United States.	\$8,500.00	-----	\$8,500.00	Administrative head of the bureau.
Barnes, George O.....	Assistant Treasurer of the United States.	6,200.00	-----	6,200.00	Assists the Treasurer in the administration of his office and acts in absence of the Treasurer.
Hearst, Clarence E.....	Chief, Securities Division...	5,000.00	-----	5,000.00	Administrative head of division handling public debt, safe keeping, insular loan transactions, and those relating to collection of tax on circulation of national banks.
Hulbirt, Harry H.....	Chief, Cash Division.....	5,000.00	-----	5,000.00	Administrative head of division issuing and exchanging United States currency, cashing Government checks and interest obligations, receiving deposits of Government funds.
Slindee, Michael E.....	Superintendent, National Bank Redemption Agency.	5,000.00	-----	5,000.00	Administrative head of division redeeming national bank and Federal Reserve currency.
Starratt, Andrew W.....	Chief, Accounting Division...	5,000.00	-----	5,000.00	Administrative head of division receiving from depositories daily reports of receipts and payments of Government funds accompanied by the checks and certificates of deposits, verifying same, charging them to accounts of disbursing officers, and rendering statements of those accounts. Member of Budget and Improvement Committee.
Weber, William J.....	Chief, Division of General Accounts.	5,000.00	-----	5,000.00	Administrative head of division maintaining the accounts of the Treasurer as custodian of the public funds.

## FEDERAL FARM LOAN BUREAU

Bestor, Paul.....	Farm Loan Commissioner...	\$10,000.00	-----	\$10,000.00	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 Mar. 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 operation 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.
Vaiden, Vulosko.....	Member, Farm Loan Board.	10,000.00	-----	10,000.00	
Pettijohn, Lewis J.....	do.....	10,000.00	-----	10,000.00	
Gull, John H.....	do.....	10,000.00	-----	10,000.00	
Williams, Albert C.....	do.....	10,000.00	-----	10,000.00	
Madison, James B.....	do.....	10,000.00	-----	10,000.00	
Cardon, A. F.....	Chief, Appraisal Division...	7,500.00	-----	7,500.00	Supervises and directs the technical and other activities of the Appraisal Division of the Farm Loan Bureau having 17 technical and 8 nontechnical employees reviewing and directing appraisals of lands throughout the United States and Puerto Rico, passing on loans made by banks of the system as to eligibility as bond collateral. Supervision also extends to land-bank appraisers paid by the banks.
Osborn, F. O.....	Chief-reviewing appraiser...	6,000.00	-----	6,000.00	Assistant to the Chief Appraisal Division, directs work of reviewing appraisers, passes on real-estate matters submitted by receiverships.
Parkhill, W. R.....	Chief-engineer appraiser.....	5,800.00	-----	5,800.00	Reviews reports of engineer-appraisers on drainage, irrigation, flood control, and erosion problems in loaning territories; makes special investigations of such areas; contacts Government departments on matters pertaining to his special subjects.

List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

FEDERAL FARM LOAN BUREAU—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Gaddis, P. L.-----	Assistant chief-reviewing appraiser.	\$5,500.00	-----	\$5,500.00	Reviews reports on land bank appraisers, makes special investigations of agricultural and economic conditions bearing on desirability of loaning territory; holds conferences with groups of appraisers in the field, makes contacts with governmental departments dealing with soils and farm management.
Smith, J. A.-----	Chief mortgage-loan examiner.	5,000.00	-----	5,000.00	Has charge of examination of mortgages submitted for approval as collateral for bonds, partial releases, reamortization of loans, refinancing agreements, etc.
Darling, F. E.-----	Reviewing appraiser-----	5,500.00	-----	5,500.00	Has direct charge of appraisal matters in a Federal land bank district, including reviews of work of land bank appraisers; direction of reappraisals of real estate for banks; assignment of special work requested by Farm Loan Board; investigations of loaning areas and examination of applicants for position of appraiser and training of appointees.
Newlon, E. L.-----	do-----	5,500.00	-----	5,500.00	Do.
Prasser, H. T.-----	do-----	5,500.00	-----	5,500.00	Do.
Sickenga, W. H. F.-----	do-----	5,300.00	-----	5,300.00	Do.
Ward, George E.-----	do-----	5,300.00	-----	5,300.00	Do.
McHale, V. R.-----	Chief examiner-----	7,500.00	-----	7,500.00	Supervises and directs examinations of financial condition and verification public statements 12 Federal land banks, 12 Federal intermediate credit banks, Puerto Rico branch of Federal land bank and Federal intermediate credit bank, 47 joint-stock land banks, 5 joint-stock land banks in receivership, Fiscal agency and other miscellaneous offices 4,653 national farm-loan associations has supervision 61 technical employees and 16 nontechnical employees.
Wurfel, Eric-----	Assistant chief examiner-----	5,000.00	-----	5,000.00	Assists the chief examiner in all of his duties and acts in his absence.
Uelsmann, M. H.-----	Chief Federal Intermediate Credit Bank Division.	6,000.00	-----	6,000.00	Supervises and directs the activities of the Federal Intermediate Credit Bank Division, which supervises all activities of the Federal intermediate credit banks except in purely legal matters; analyzes reports of examinations of these banks; reviews applications of cooperative associations for loans, necessitating technical studies in connection with particular commodities; conducts all correspondence in connection with above and in answer to inquiries, criticisms, and complaints.
Van Sant, F. D.-----	Secretary-----	5,000.00	-----	5,000.00	The secretary is charged with general administrative supervision over the preparation and review of correspondence dealing with matters which receive the consideration of the Board; the recording of the minutes of the Board; the handling of personnel matters; the maintenance of personnel and property records; the purchasing of supplies and equipment; the audit of all expenditures of the Bureau and the collection of data for, and the preparation of statements relating to, appropriation needs. The secretary, through his assistants, also exercises supervision over the stenographic and clerical staff and messengers, disseminating information and the mailing of the Board's periodic publications.
McKeown, W. T.-----	Chief, Securities Division...	5,500.00	-----	5,500.00	General supervision over operations of 12 registrars' offices and office of Custodian of Securities. Immediate supervision and direction of work in connection with issuance and redemption of farm loan bonds and Federal intermediate credit bank debentures

Field, O. J.	Custodian of securities	5,000.00	5,000.00	and of correspondence and records relating to cash and security transactions handled by the Board for all banks in the system, including those in receivership.
Baldwin, F. S.	Registrar	5,000.00	5,000.00	Acts as custodian of farm-loan bonds and Federal intermediate credit bank debentures; supervises matters in connection with printing, shipment, exchange, and cancellation for destruction of such securities, as well as related correspondence and records incident thereto.
Blackwell, S. H.	do	5,000.00	5,000.00	Do.
Browning, W. H.	do	5,000.00	5,000.00	Do.
Fay, C. R.	do	5,000.00	5,000.00	Do.
Layton, O.	do	5,000.00	5,000.00	Do.
Libby, H. C.	do	5,000.00	5,000.00	Do.
Reardon, E. E.	do	5,000.00	5,000.00	Do.
Ritter, H.	do	5,000.00	5,000.00	Do.
Tighe, R. J.	do	5,000.00	5,000.00	Do.
Tull, H. R.	do	5,000.00	5,000.00	Do.
Watson, E. M.	do	5,000.00	5,000.00	Do.
Engberg, R. C.	Statistician-economist	6,000.00	6,000.00	Direction of statistical and research work in the Federal Farm Loan Bureau, including review of operating reports and publication of statements of condition of the banks in the Farm Loan System, preparation of material for annual reports of the Federal Farm Loan Board, computation of amortization tables, and compilation and analysis of banking and economic data.
Evans, P. R.	General counsel	7,500.00	7,500.00	The General Counsel is responsible for the personnel of the Legal Division and for the determination of legal questions for the Federal Farm Loan Board; attends meetings of the Board; considers all matters arising in the Bureau involving important constructions of law; appears in various courts in the country for the purpose of presenting legal interpretations of the Federal Farm Loan Act and procedure thereunder.
Anthony, E.	Assistant general counsel	7,000.00	7,000.00	The Assistant General Counsel assigns work to members of the Legal Division, reviews opinions, correspondence, and other work in the Division; attends meetings of the Farm Loan Board in the absence of the General Counsel; interprets the Federal Farm Loan Act and prepares memoranda and correspondence with reference thereto.
Goodwyn, W. C.	Assistant counsel	5,000.00	5,000.00	The Assistant Counsel attends to legal aspects of receiverships of joint-stock land banks; issuance of duplicates in place of farm loan bonds lost or destroyed; amendments to bylaws of banks of the farm loan system and legal matters arising in connection with Federal intermediate credit banks.

OFFICE OF THE CHIEF CLERK

Birgfeld, Frank A.	Chief clerk	\$6,400.00	\$6,400.00	Chief Clerk and Superintendent of the Treasury Department. Also Member of Budget and Improvement Committee.
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List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

BUREAU OF INTERNAL REVENUE

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Burnet, David	Commissioner of Internal Revenue.	\$10,000.00		\$10,000.00	The general supervision of the assessment and collection of all internal revenue taxes and the enforcement of internal revenue laws.
Vacancy	Assistant to the Commissioner.	8,000.00		8,000.00	Has general supervision over all matters pertaining to personnel and equipment, and the administrative and fiscal affairs of the Bureau; is the budget officer of the Bureau.
Baldrige, Pressly R.	Special Deputy Commissioner.	7,500.00		7,500.00	Performs exceptionally difficult and responsible technical and administrative work.
Marrs, Aubrey R.	Technical assistant	7,500.00		7,500.00	Performs exceptionally difficult and responsible technical work.
Mitchell, Leonard C.	do	7,500.00		7,500.00	Do.
Steiner, William J.	Technical adviser	7,500.00		7,500.00	Reviews technical mail, opinions, recommendations, and proposed official actions embracing questions arising under all of the laws administered by the Bureau of Internal Revenue.
Turney, Clayton E.	Assistant in office of Special Assistant to the Secretary of the Treasury.	5,600.00		5,600.00	Acts as consulting and reviewing attorney; prepares legal opinions, briefs, and memoranda on unusual and complex questions and drafts legislation, Treasury decisions, etc.
Brock, Lee	Principal attorney	6,000.00		6,000.00	Detailed to committee on enrollment and disbarment, office of the Secretary of the Treasury.
Becker, Lawrence	do	5,600.00		5,600.00	Acts as attorney and legal adviser for the committee on enrollment and disbarment.
Murray, Arthur H.	Member special advisory committee (attorney).	6,500.00		6,500.00	Acts as technical consultant to the chairman special advisory committee.
Thompson, Elmer B.	do	6,500.00		6,500.00	Do.
Moyer, Joseph K.	Chairman special advisory committee.	7,500.00		7,500.00	Chairman of the special advisory committee, exercising quasi-judicial powers in hearing and disposing of difficult and intricate income-tax cases.
Gillis, Leslie	General assistant, special advisory committee.	7,000.00		7,000.00	Acts as a member of the committee and assists generally in the technical and administrative duties of the chairman.
Lawder, William H.	Member special advisory committee.	7,000.00		7,000.00	Acts as technical consultant to the chairman, special advisory committee; passes upon and is responsible for the work of a group of conferees.
Cain, Paul F.	do	6,500.00		6,500.00	Do.
Eddingfield, Frank T.	do	6,500.00		6,500.00	Do.
Hammond, Grover C.	do	6,500.00		6,500.00	Do.
Hoffman, Charles T.	do	6,500.00		6,500.00	Do.
Kavanagh, Leo L.	do	6,500.00		6,500.00	Do.
Reddish, Craig L.	Member special advisory committee (special assistant).	6,500.00		6,500.00	Acts as a member of the committee and assists generally in the technical duties of the chairman.
Rose, Perley J.	Member special advisory committee.	6,500.00		6,500.00	Acts as technical consultant to the chairman, special advisory committee; passes upon and is responsible for the work of a group of conferees.
Service, Robert J.	do	6,500.00		6,500.00	Do.
Shepherd, Dewey L.	do	6,500.00		6,500.00	Do.
Wilkins, Thomas M.	do	6,500.00		6,500.00	Do.

Clancy, John J.	Assistant committeeman and technical conferee.	5,800.00	5,800.00	Is responsible for reviewing and passing upon the merits of taxpayers' contentions; arranges and conducts conferences.
Griggs, Charles C.	do	5,800.00	5,800.00	Do.
MacCloskey, Claire E.	do	5,800.00	5,800.00	Do.
Miller, Clarence W.	Assistant member and head of audit section.	5,800.00	5,800.00	Acts as assistant member special advisory committee, and supervises a group of auditors who determine the tax liability of consolidated and nonconsolidated corporations, etc.
Nelson, Kenneth L.	Assistant committeeman and technical conferee.	5,800.00	5,800.00	Is responsible for reviewing and passing upon the merits of taxpayers' contentions; arranges and conducts conferences.
Towers, George F.	do	5,800.00	5,800.00	Do.
Baines, Harry P.	do	5,600.00	5,600.00	Do.
Cullen, William G.	do	5,600.00	5,600.00	Do.
Gregory, Jesse F.	do	5,600.00	5,600.00	Do.
Guy, C. Chester	do	5,600.00	5,600.00	Do.
Harlacher, Josef B.	do	5,600.00	5,600.00	Do.
Huntington, George W.	do	5,600.00	5,600.00	Do.
Key, Edward F.	Assistant committeeman and technical conferee.	5,600.00	5,600.00	Is responsible for reviewing and passing upon the merits of taxpayers' contentions; arranges and conducts conferences.
Lines, Willard S.	do	5,600.00	5,600.00	Do.
Risley, Curtis	do	5,600.00	5,600.00	Do.
Smithson, George F.	do	5,600.00	5,600.00	Do.
Taylor, Cecil W.	do	5,600.00	5,600.00	Do.
Zucker, Joseph S.	do	5,600.00	5,600.00	Do.
Ports, Percy L.	Conferee, special advisory committee.	5,000.00	5,000.00	Confers with taxpayers, or their representatives, on the most difficult and intricate income-tax cases.
Irey, Elmer L.	Chief, Intelligence Unit.	7,500.00	7,500.00	Supervises and directs the activities of the Intelligence Unit which has the function of investigating criminal violations of internal revenue laws, serious infractions of disciplinary rules; develops evidence for special tax cases, etc.
Woolf, William H.	Assistant Chief, Intelligence Unit.	5,400.00	5,400.00	Assists the chief of the unit in the administration of the activities for which he is responsible.
Paull, George S.	Head, Personnel Division.	5,400.00	5,400.00	Subject to the approval of the Commissioner, is responsible for and performs all the work necessary or incident to the conduct of the personnel affairs of the Bureau.
McGrew, John L.	Head, Public Relations Division.	5,400.00	5,400.00	Is contact officer with the general public and press representative for the Bureau.
Evans, Frederick I.	Head, Administrative Division.	5,400.00	5,400.00	Is in responsible charge of the Administrative Division, and is the assistant budget officer of the Bureau, being personally responsible for the preparation of the estimates of all appropriation needs.
Charest, Clarence M.	General Counsel.	10,000.00	10,000.00	Acts as law officer and legal adviser to the Commissioner.
Alexander, Preston C.	General assistant to the General Counsel.	7,000.00	7,000.00	Acts as a general assistant and consultant to the General Counsel in the direction, supervision, and formulation of general policies and coordination of the work of the divisions of the office.
Williamson, James McG.	do	7,000.00	7,000.00	Do.
Toomey, Floyd F.	do	7,000.00	7,000.00	Do.
McLaughlin, James B. Jr.	Special Assistant to the General Counsel.	6,500.00	6,500.00	Acts as a consultant and specialist to the General Counsel on the most difficult, important, and complex legal cases.
Trigg, William H.	do	6,500.00	6,500.00	Do.
Faulkner, Shelby S.	Chief, brief review section, Appeals Division.	6,500.00	6,500.00	Supervises a group of attorneys whose principal function is to review all briefs prepared in the General Counsel's office for the Board of Tax Appeals and the appellate courts.
Norman, Lionel A.	Head, railroad unit, Civil Division.	6,500.00	6,500.00	Supervises a group of attorneys and accountants engaged upon highly specialized legal and accounting work in connection with railroad tax cases.
Hamele, Ottamar	Head, Appeals Division.	6,500.00	6,500.00	Supervises and directs the work of a large group of attorneys defending proposed assessments before the U.S. Board of Tax Appeals, and from that Board to higher tribunals.

## List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

## BUREAU OF INTERNAL REVENUE—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Adams, George Edwin	Assistant head, Appeals Division.	\$6,500.00	-----	\$6,500.00	Shares with the head of division responsibility for the technical, legal, and administrative aspects of the work of the division.
Edwards, John W	do	6,500.00	-----	6,500.00	Do.
Sabine, William T	Head, Civil Division	6,500.00	-----	6,500.00	Supervises and directs the work of a large group of attorneys prosecuting and defending tax cases pending in the Federal courts.
Hanson, Eldon O	Assistant head, Civil Division.	6,500.00	-----	6,500.00	Shares with the head of the division responsibility for the technical, legal, and administrative aspects of the work of the division.
Taylor, Daniel A	do	6,500.00	-----	6,500.00	Do.
Cannon, Luther S	Head, Interpretative Division.	6,500.00	-----	6,500.00	Supervises and directs the work of a considerable group of attorneys engaged in interpreting the various revenue acts, the preparation of regulations, Treasury decisions, etc.
Strader, Frank D	Assistant head, Interpretative Division.	6,500.00	-----	6,500.00	Shares with the head of division responsibility for the technical, legal, and administrative aspects of the work of the division.
Laughlin, Harry E	Head, Penal Division	6,500.00	-----	6,500.00	Supervises and directs the work of a fairly large group of attorneys deciding whether tax penalties shall be asserted and/or criminal suits instituted for violations of revenue laws, and prosecuting said taxpayers.
King, Eldon P	Head, Review Division	6,500.00	-----	6,500.00	Supervises and directs the work of a group of attorneys passing upon claims for refunds, credits, and abatements of taxes of \$10,000 or over; preparation of reports to the joint congressional committee.
Drake, Charles A	Head, Administrative Division.	6,500.00	-----	6,500.00	Is executive assistant to the General Counsel, and, in addition, is charged with the review and consideration of offers in compromise.
Adams, J. Arthur	Principal attorney, Appeals Division.	6,400.00	-----	6,400.00	Performs responsible legal work in connection with the defense of proposed tax assessments before the U.S. Board of Tax Appeals, and from that Board to higher courts.
Leming, Mason B	do	6,400.00	-----	6,400.00	Do.
Crewe, Percy S	do	6,200.00	-----	6,200.00	Do.
Foley, John D	do	6,200.00	-----	6,200.00	Do.
Allen, Harold	do	6,000.00	-----	6,000.00	Do.
Clark, Phiip M	do	6,000.00	-----	6,000.00	Do.
Evans, Dewitt M	Principal attorney, Appeals Division.	6,000.00	-----	6,000.00	Performs responsible legal work in connection with the defense of proposed tax assessments before the U.S. Board of Tax Appeals, and from that Board to higher courts.
Fast, Arthur H	do	6,000.00	-----	6,000.00	Do.
Backstrom, James L	do	5,600.00	-----	5,600.00	Do.
Cox, Henry A	do	5,600.00	-----	5,600.00	Do.
Curl, Charles H	do	5,600.00	-----	5,600.00	Do.
Davis, William Edward	do	5,600.00	-----	5,600.00	Do.
Gibbs, W. Frank	do	5,600.00	-----	5,600.00	Do.
Gwinn, Chester A	do	5,600.00	-----	5,600.00	Do.
Horner, Frank T	do	5,600.00	-----	5,600.00	Do.
Low, Bruce A	do	5,600.00	-----	5,600.00	Do.
Lyons, James A	do	5,600.00	-----	5,600.00	Do.



List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

BUREAU OF INTERNAL REVENUE—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Greaney, John F. ....	Principal attorney, Review Division.	\$6,200.00	-----	\$6,200.00	Performs difficult legal work involving complex and important questions in connection with the review of the findings and recommendations of a group of attorneys, etc.
Hill, Hermon H. ....	do	5,600.00	-----	5,600.00	Do.
Mattson, Charles J. ....	Senior attorney, Review Division.	5,000.00	-----	5,000.00	Performs difficult and responsible legal review work; frequently participates in, and occasionally conducts, conferences with taxpayers and/or their attorneys.
Plowman, Louis W. ....	do	5,000.00	-----	5,000.00	Do.
Boyd, William Henry. ....	Principal attorney, Penal Division.	6,200.00	-----	6,200.00	Performs highly difficult legal work, determining the issues involved and the procedure to be followed in complex cases, and when required conducts the trial of cases.
Joy, Raymond L. ....	do	6,200.00	-----	6,200.00	Reviews indictments, briefs, opinions, etc., prepared by the legal staff and is responsible for the technical accuracy of the matter reviewed.
Miller, Charles C. ....	do	5,600.00	-----	5,600.00	Do.
Carpenter, Irvin W. ....	do	5,600.00	-----	5,600.00	Performs highly difficult legal work, determining the issues involved and the procedure to be followed in complex cases, and when required conducts the trial of cases.
Garges, Frederic A. ....	do	5,600.00	-----	5,600.00	Do.
Thorne, Talmadge M. ....	do	5,600.00	-----	5,600.00	Do.
Hutchinson, Anthony. ....	Chief accountant, Civil Division.	5,600.00	-----	5,600.00	Supervises a group of high-grade accountants engaged in the audit and examination of income-tax returns, books and records of railroad companies throughout the United States.
(Vacancy) .....	Deputy commissioner, Income Tax Unit.	6,500.00	-----	6,500.00	Supervises the operations of the Income Tax Unit, both in Washington and the field, and is responsible for the audit of all returns, and all other functions incidental thereto.
Sherwood, Wm. T. ....	Assistant deputy commissioner, Income Tax Unit.	7,000.00	-----	7,000.00	Shares with the Deputy Commissioner the responsibility for the operation and control of the Income Tax Unit.
Robinson, Henry B. ....	Head, Audit Review Division.	7,000.00	-----	7,000.00	Supervises and is independently responsible for the operation of the Audit Review Division; formulates policies to carry out the Bureau's program of audit work.
Carter, James W. ....	Chief, special adjustment section.	6,500.00	-----	6,500.00	Is responsible for the work of a group of employees, mostly technical, engaged in the audit of income-tax returns and makes final determination in cases of fraud where prosecution is not recommended.
Reed, Ralph R. ....	Technical advisor	6,500.00	-----	6,500.00	Acts as technical advisor to the Deputy Commissioner and is the responsible head of the technical advisory group, an appellate and advisory body.
Nichols, Howard G. ....	Assistant head, Audit Review Division.	6,400.00	-----	6,400.00	Assists the head of division on matters requiring executive action and in formulating programs of work, coordinates the work of the various sections and groups within the Division.
Newburgh, Frederic. ....	Head, Field Procedure Division.	6,200.00	-----	6,200.00	Supervises and directs the field service of the Income Tax Unit; outlines and establishes procedure in field offices; drafts regulations affecting the field service, etc.
Cardwell, Walter T. ....	Chief, audit section	6,000.00	-----	6,000.00	Is in charge of and directs the work of a large group of technical employees engaged in the audit of income-tax returns and is responsible for the technical correctness of the work of the section.
Leary, Frank R. ....	do	6,000.00	-----	6,000.00	Do.
Sherwood, Percy H. ....	do	6,000.00	-----	6,000.00	Do.
Simpson, Louis M. ....	do	6,000.00	-----	6,000.00	Do.
Suman, Charles P. ....	do	6,000.00	-----	6,000.00	Do.

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Dannaker, Charles C.	Assistant chief, audit section, special adjustment.	5,600.00	5,600.00	Shares with the chief of section the responsibility for final determination in cases of fraud where prosecution is not recommended.
Coughlin, Clarence W.	Associate technical adviser	5,600.00	5,600.00	Shares with the technical adviser of the Deputy Commissioner of the Income Tax Unit the responsibility of the important tasks assigned to him.
Mooney, Timothy C.	do	5,600.00	5,600.00	Do.
Haig, Charles C.	Chief reviewer, Audit Review Division.	6,000.00	6,000.00	Supervises a large group of technical employees engaged in reviewing designated classes of income tax returns and is personally responsible for making decisions on difficult and complex questions.
Hardgrove, John W.	Chief conferee, Audit Review Division.	6,000.00	6,000.00	Responsible for planning, organizing and directing the work of a group of conferees who conduct conferences with taxpayers on disputed issues and makes final decisions involving complicated questions.
Andrews, Charles C.	Associate chief reviewer, Audit Review Division.	5,800.00	5,800.00	Assists the chief reviewer in the supervision of the review unit of the Audit Review Division and shares with him the responsibility for the work of that group of technical employees.
Speer, Wm. T.	Associate chief conferee, Audit Review Division.	5,600.00	5,600.00	Assists the chief conferee in the supervision and direction of the conference unit and acts for and performs the duties of the chief conferee in his absence.
Bowers, Willis B.	Conferee, Audit Review Division.	5,600.00	5,600.00	Conducts conferences with taxpayers and/or their counsel for the consideration of disputed issues and makes final decisions, subject to approval or review by the chief conferee.
Furlong, Arthur D.	do	5,600.00	5,600.00	Do.
Gouff, Harry L.	do	5,600.00	5,600.00	Do.
Hudson, Frank L.	do	5,600.00	5,600.00	Do.
Kinsel, Oliver	do	5,600.00	5,600.00	Do.
Krumm, Forrest R.	do	5,600.00	5,600.00	Do.
Lay, James S.	do	5,600.00	5,600.00	Do.
Linzel, Frank A.	do	5,600.00	5,600.00	Do.
Mancill, Robert F.	do	5,600.00	5,600.00	Do.
Maxwell, Clyde R.	do	5,600.00	5,600.00	Do.
Neff, Harold A.	do	5,600.00	5,600.00	Do.
Osborne, Richard M.	do	5,600.00	5,600.00	Do.
Reed, Harry B.	do	5,600.00	5,600.00	Do.
Vierling, Robert E.	do	5,600.00	5,600.00	Do.
Wilson, Beal H.	do	5,600.00	5,600.00	Do.
Iden, Oscar G.	Conferee, special adjustment section.	5,600.00	5,600.00	Presides at conferences with taxpayers and/or their counsel on cases where petitions have been filed with the B.T.A. to consider evidence relative to the application of revenue laws where fraud is involved.
Marsh, Clayton C.	do	5,600.00	5,600.00	Do.
Reges, George H.	do	5,600.00	5,600.00	Do.
Sorrell, Henry M.	do	5,600.00	5,600.00	Do.
Sunderlin, Louis K.	Chief, rules and regulations section.	5,800.00	5,800.00	Supervises a legal advisory group engaged in preparing decisions interpreting the revenue acts and preparing regulations and outlining procedure and general administrative policy.
Blake, Bannard.	Assistant chief, rules and regulations section.	5,600.00	5,600.00	Shares with the chief of the section responsibility for the supervision and control of the work and performs special work as may be designated.
White, Edward	Chief, statistical section	5,600.00	5,600.00	Plans and supervises the collection and compilation of statistics relating to income and other fields of taxation and taxes secured therefrom.
Cook, Elmon A.	Assistant chief of section, Audit Review Division.	5,400.00	5,400.00	Shares with the chief of section responsibility for the direction of the work of a large group of technical employees engaged in the audit of income tax returns and for the correctness of their audit.
Schrage, Emil F.	do	5,000.00	5,000.00	Do.

FUNCTIONS OF THE TREASURY DEPARTMENT

## List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

## BUREAU OF INTERNAL REVENUE—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Bell, David W.	Reviewer, Audit Review Division.	\$5,000.00	-----	\$5,000.00	Makes final technical review of the tax liability of consolidated corporations.
Bentson, Bernhard E.	do	5,000.00	-----	5,000.00	Do.
Robinson, John George	do	5,000.00	-----	5,000.00	Do.
Miles, Matt J.	Traveling auditor, Audit Review Division.	5,000.00	-----	5,000.00	Examines, in the field, books of account and records of the most involved groups of affiliated corporations to determine the correct taxable net income of the affiliated group.
Hatchett, Samuel P.	Head, Valuation Division.	6,500.00	-----	6,500.00	Supervises and directs the work of a large group of technical employees, principally engineers, engaged in making valuations of distinct types of properties.
Lindsey, Eugene L.	Assistant head, Valuation Division.	6,000.00	-----	6,000.00	Shares with the head of division responsibility for the direction and control of the work of the division.
Clack, James M.	Chief, appraisal section, Valuation Division.	6,000.00	-----	6,000.00	Has administrative charge and professional supervision of the valuation work performed in the appraisal section.
Gibson, Lloyd C.	Chief, oil and gas section, Valuation Division.	6,000.00	-----	6,000.00	Has administrative charge and professional supervision of the valuation work performed in the oil and gas section.
Madison, Frank H.	Chief, mining section, Valuation Division.	5,600.00	-----	5,600.00	Has administrative charge and professional supervision of the valuation work performed in the mining section.
Martin, Dean W.	Chief, timber section, Valuation Division.	5,600.00	-----	5,600.00	Has administrative charge and professional supervision of the valuation work performed in the timber section.
Grimes, John A.	Consulting engineer.	5,600.00	-----	5,600.00	Carries out and reports upon highly difficult valuation work; acts as a consultant in valuation matters before the Bureau and testifies as an expert witness before the Board of Tax Appeals and the courts.
Donahoe, Francis T.	Principal valuation engineer.	5,800.00	-----	5,800.00	Has supervision of a group of valuation engineers assigned to the General Counsel's office to assist in the preparation for trial of litigated cases involving valuation problems.
Davis, Robert C.	Senior valuation engineer.	5,400.00	-----	5,400.00	Personally appraises and reports upon unusually difficult professional engineering valuation problems for use in determining tax liability.
DuRell, Charles T.	do	5,400.00	-----	5,400.00	Do.
Krinbill, Howard R.	do	5,400.00	-----	5,400.00	Do.
McCorken, Eugene P.	do	5,400.00	-----	5,400.00	Do.
Robertson, Walter H.	do	5,400.00	-----	5,400.00	Do.
Sears, Stanley C.	do	5,400.00	-----	5,400.00	Do.
Craigue, William H.	do	5,200.00	-----	5,200.00	Do.
Gordon, William C.	do	5,200.00	-----	5,200.00	Do.
Kezer, Roland W.	do	5,200.00	-----	5,200.00	Do.
Luce, Lawrence E.	do	5,200.00	-----	5,200.00	Do.
Nolan, M. William	do	5,200.00	-----	5,200.00	Do.
Staebner, Ralph C.	do	5,200.00	-----	5,200.00	Do.
Taylor, Lee	do	5,200.00	-----	5,200.00	Do.
Williams, Delbert W.	do	5,200.00	-----	5,200.00	Do.
Anderson, Lewis P.	do	5,000.00	-----	5,000.00	Do.
Atkinson, Louis W.	do	5,000.00	-----	5,000.00	Do.

Deaton, Claude H	do	5,000.00	5,000.00	Do.
Ewing, Philip D	do	5,000.00	5,000.00	Do.
Furlow, Felder	do	5,000.00	5,000.00	Do.
Griffith, William F. R.	do	5,000.00	5,000.00	Do.
Gutches, George A.	do	5,000.00	5,000.00	Do.
Keenan, John T.	do	5,000.00	5,000.00	Do.
King, Orr R.	do	5,000.00	5,000.00	Do.
Lines, Edwin F.	do	5,000.00	5,000.00	Do.
Lockwood, Milton Keith.	do	5,000.00	5,000.00	Do.
Mahan, Edward J.	do	5,000.00	5,000.00	Do.
Meiring, William P.	do	5,000.00	5,000.00	Do.
Paddock, John R.	do	5,000.00	5,000.00	Do.
Perry, Joseph	do	5,000.00	5,000.00	Do.
Vinell, Peake	do	5,000.00	5,000.00	Do.
Wellensiek, Adolph H.	do	5,000.00	5,000.00	Do.
Storz, George J.	Chief, securities section	5,000.00	5,000.00	Is responsible for directing and supervising a group of valuation auditors engaged in determining the taxable status of dividends, in valuing all classes of listed and unlisted securities, etc.
Estes, Robert M.	Deputy Commissioner, miscellaneous tax unit.	7,000.00	7,000.00	Supervises the operation of the miscellaneous tax unit, both the office and field organizations, having charge of the administration of all internal-revenue taxes except income tax.
Christy, Adelbert	Assistant Deputy Commissioner.	5,600.00	5,600.00	Shares with the Deputy Commissioner the responsibility for the operation and control of the miscellaneous tax unit.
Bowen, Oscar L.	Member, Appeals and Review Committee.	5,600.00	5,600.00	Conducts formal conferences with taxpayers and/or their counsel respecting protests to proposed deficiencies in tax and claims for refund for cases under jurisdiction of miscellaneous tax unit.
Hagan, Clarence S.	do	5,600.00	5,600.00	Do.
Kennedy, Joseph E.	do	5,600.00	5,600.00	Do.
Voris, Edward F.	do	5,600.00	5,600.00	Do.
Srygley, Roy K.	do	5,600.00	5,600.00	Do.
Melcher, Henry K.	Head, Estate-Tax Division	5,600.00	5,600.00	Supervises the work of a group of attorneys making an examination and review of all estate-tax returns and considering and disposing of claims and protested cases.
Bliss, D. Spencer	Head, Sales-Tax Division	5,600.00	5,600.00	Supervises and is responsible for the administration of the various revenue laws relating to manufacturers' excise taxes, stamp taxes, taxes on spirits and narcotics, and other innumerable special and miscellaneous taxes. Member of Budget and Improvement Committee.
Snider, Murray F.	Head, Tobacco Division	5,400.00	5,400.00	Is in responsible charge of the administration of revenue laws relating to the regulation and operation of the tobacco industry in the United States and determining the tax liability thereunder.
Schoeneman, George J.	Deputy Commissioner, accounts and collections unit.	7,000.00	7,000.00	Is in charge of the accounts and collections unit having supervision, direction, and management of collectors' offices, the administrative audit of all revenue disbursing accounts and the issue of stamps to collectors.
Self, Victor H.	Assistant Deputy Commissioner.	6,000.00	6,000.00	Shares with the Deputy Commissioner the responsibility for the operation and control of the accounts and collections unit.
Duggan, William	Collector of internal revenue	7,500.00	7,500.00	Collecting the internal revenue; collectors are also disbursing agents.
Addleman, Oliver G.	do	7,000.00	7,000.00	Do.
Alexander, Acel C.	do	7,000.00	7,000.00	Do.
Bass, James W.	do	7,000.00	7,000.00	Do.
Becker, Louis J.	do	7,000.00	7,000.00	Do.
Clarke, Jesse W.	do	7,000.00	7,000.00	Do.
Corwin, Walter E.	do	7,000.00	7,000.00	Do.
Eaton, Robert O.	do	7,000.00	7,000.00	Do.

List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

BUREAU OF INTERNAL REVENUE—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Grisson, Gilliam	Collector of internal revenue.	\$7,000.00	-----	\$7,000.00	Collecting the internal revenue; collectors are also disbursing agents.
Heiner, Daniel B	do	7,000.00	-----	7,000.00	Do.
Helburn, Emil S	do	7,000.00	-----	7,000.00	Do.
Hopkins, George C	do	7,000.00	-----	7,000.00	Do.
Huntley, Clyde G	do	7,000.00	-----	7,000.00	Do.
Huwe, Louis J	do	7,000.00	-----	7,000.00	Do.
McLaughlin, John P	do	7,000.00	-----	7,000.00	Do.
Merrigan Lawrence A	do	7,000.00	-----	7,000.00	Do.
Miller, Peter H	do	7,000.00	-----	7,000.00	Do.
Motter, Harvey H	do	7,000.00	-----	7,000.00	Do.
Neal, Everett E	do	7,000.00	-----	7,000.00	Do.
Poe, Burns	do	7,000.00	-----	7,000.00	Do.
Rogers, John R	do	7,000.00	-----	7,000.00	Do.
Routzahn, Carl F	do	7,000.00	-----	7,000.00	Do.
Tait, Galen L	do	7,000.00	-----	7,000.00	Do.
Welch, Galen H	do	7,000.00	-----	7,000.00	Do.
White, Thomas W	do	7,000.00	-----	7,000.00	Do.
Wilkinson, Alonzo H	do	7,000.00	-----	7,000.00	Do.
Willcuts, Levi M	do	7,000.00	-----	7,000.00	Do.
Woodworth, Fred L	do	7,000.00	-----	7,000.00	Do.
(Vacancy) Fourteenth District of New York	do	7,000.00	-----	7,000.00	Do.
Anderson, Charles W	do	6,500.00	-----	6,500.00	Do.
Clements, Hal H	do	6,500.00	-----	6,500.00	Do.
Jewett, Gerald A	do	6,500.00	-----	6,500.00	Do.
Ladner, Albert H., Jr	do	6,500.00	-----	6,500.00	Do.
Phillips, David W	do	6,500.00	-----	6,500.00	Do.
Stewart, Dan G	do	6,500.00	-----	6,500.00	Do.
Strother, A. Pendleton	do	6,500.00	-----	6,500.00	Do.
Sturgess, Edward L	do	6,500.00	-----	6,500.00	Do.
Sugden, Gilbert T	do	6,500.00	-----	6,500.00	Do.
Van Meter, Gregory T	do	6,500.00	-----	6,500.00	Do.
Allen, Arthur B	do	6,400.00	-----	6,400.00	Do.
Guitteau, William B	do	6,400.00	-----	6,400.00	Do.
Howbert, Frank W	do	6,400.00	-----	6,400.00	Do.
Miller, Newton M	do	6,400.00	-----	6,400.00	Do.
Page, Frank A	do	6,400.00	-----	6,400.00	Do.
Rose, Josiah T	do	6,400.00	-----	6,400.00	Do.
Snead, William E	do	6,400.00	-----	6,400.00	Do.

Ham, Frank J.	do	6,200.00	6,200.00	Do.
Handy, Wallace S.	do	6,200.00	6,200.00	Do.
Rasmusson, Charles A.	do	6,200.00	6,200.00	Do.
Russell, Andrew J.	do	6,200.00	6,200.00	Do.
Anderson, James H.	do	6,000.00	6,000.00	Do.
Evans, Evan	do	6,000.00	6,000.00	Do.
Field, John H.	do	6,000.00	6,000.00	Do.
Goodell, Fred O.	do	6,000.00	6,000.00	Do.
Jensen, Leslie	do	6,000.00	6,000.00	Do.
Olson, Gunder	do	6,000.00	6,000.00	Do.
Reynolds, Marshall S.	do	6,000.00	6,000.00	Do.
(Vacancy) — district of Vermont.	do	6,000.00	6,000.00	Do.
Sheldon, George L.	do	5,800.00	5,800.00	Do.
Spellier, Louis A.	do	5,800.00	5,800.00	Do.
Tarleton, Albert H.	do	5,800.00	5,800.00	Do.
Hambright, Victor Q.	do	5,600.00	5,600.00	Do.
Hernandez, Benigno C.	do	5,600.00	5,600.00	Do.
Johnson, Vernon E.	do	5,600.00	5,600.00	Do.
Brown, William E.	Clerk	5,000.00	5,000.00	Assistant to the collector; has supervision of office and field force.
Ellars, Ralph B.	Deputy collector	5,000.00	5,000.00	Do.
Knox, Arthur R.	do	5,000.00	5,000.00	Do.
O'Grady, Valentine E.	do	5,000.00	5,000.00	Do.
Olsen, Charles W.	do	5,000.00	5,000.00	Do.
Page, Alfred H.	Clerk	5,000.00	5,000.00	Do.
Parsons, Fred B.	Deputy collector	5,000.00	5,000.00	Do.
Pease, Guy S.	do	5,000.00	5,000.00	Do.
Sherman, John B. <sup>1</sup>	Clerk	5,000.00	5,000.00	Do.
Shea, John S.	Deputy collector	5,400.00	5,400.00	Has supervision of office force.
Wiegand, Charles L.	Clerk	5,400.00	5,400.00	Do.
Cohee, Edgar M.	do	5,200.00	5,200.00	Do.
Eckert, Elizabeth K.	do	5,200.00	5,200.00	Do.
Neary, Hugh G.	Deputy collector	5,000.00	5,000.00	Do.
Stancil, William A.	Clerk	5,000.00	5,000.00	Do.
Largy, Charles B.	Deputy collector	5,400.00	5,400.00	Has supervision of field force.
Nordinger, George C.	do	5,400.00	5,400.00	Do.
Rasin, A. Parks.	do	5,400.00	5,400.00	Do.
Lytte, James G.	do	5,200.00	5,200.00	Do.
Brady, John E.	do	5,000.00	5,000.00	Do.
Cook, Fred M.	do	5,000.00	5,000.00	Do.
Allen, Charles B.	Internal-revenue agent in charge.	7,500.00	7,500.00	In charge of field division, Income Tax Unit; also special disbursing agent.
Miles, Raymond T.	do	7,000.00	7,000.00	Do.
Baradel, Joseph R.	do	6,500.00	6,500.00	Do.
Bolich, Daniel A.	do	6,500.00	6,500.00	Do.
Herrick, Chauncey W.	do	6,500.00	6,500.00	Do.
Kenefick, Thomas M.	do	6,500.00	6,500.00	Do.
Kirk, John R.	do	6,500.00	6,500.00	Do.
Krigbaum, Clarence R.	do	6,500.00	6,500.00	Do.
Linder, Porter	do	6,500.00	6,500.00	Do.

<sup>1</sup> Designated acting collector, effective Jan. 5, 1933, pending appointment and qualification of collector of internal revenue for the fourteenth district of New York.

List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

BUREAU OF INTERNAL REVENUE—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
McBride, Walter L.....	Internal-revenue agent in charge.	\$6,500.00	-----	\$6,500.00	In charge of field division, Income Tax Unit; also special disbursing agent.
Mays, Walter P.....	do.....	6,500.00	-----	6,500.00	Do.
Neal, George E.....	do.....	6,500.00	-----	6,500.00	Do.
Russell, Charles T.....	do.....	6,500.00	-----	6,500.00	Do.
Wilde, Beider W., Jr.....	do.....	6,500.00	-----	6,500.00	Do.
Wilmer, J. Carlisle.....	do.....	6,500.00	-----	6,500.00	Do.
Holt, William A.....	do.....	6,000.00	-----	6,000.00	Do.
Howard, Harley.....	do.....	6,000.00	-----	6,000.00	Do.
Lewis, Albert.....	do.....	6,000.00	-----	6,000.00	Do.
McMurtry, John H.....	do.....	6,000.00	-----	6,000.00	Do.
Polk, Marshall T.....	do.....	6,000.00	-----	6,000.00	Do.
Reynolds, Delbert W.....	do.....	6,000.00	-----	6,000.00	Do.
Billings, William P.....	do.....	5,800.00	-----	5,800.00	Do.
Boulden, Charles E.....	do.....	5,800.00	-----	5,800.00	Do.
Drakeford, James J.....	do.....	5,800.00	-----	5,800.00	Do.
Rink, Clarence W.....	do.....	5,800.00	-----	5,800.00	Do.
Spillane, Thomas R.....	do.....	5,800.00	-----	5,800.00	Do.
Sinclair, Solomon S.....	do.....	5,800.00	-----	5,800.00	Do.
Welch, Russell A.....	do.....	5,800.00	-----	5,800.00	Do.
Brusse, William.....	do.....	5,600.00	-----	5,600.00	Do.
Earley, George C.....	do.....	5,600.00	-----	5,600.00	Do.
Hutchinson, Ernest P.....	do.....	5,600.00	-----	5,600.00	Do.
McCaughey, Harry T.....	do.....	5,600.00	-----	5,600.00	Do.
Marstella, John P.....	do.....	5,600.00	-----	5,600.00	Do.
Miles, Leslie R.....	do.....	5,600.00	-----	5,600.00	Do.
Miller, Ward B.....	do.....	5,600.00	-----	5,600.00	Do.
Shuck, Walter L.....	do.....	5,600.00	-----	5,600.00	Do.
Wright, Ernest C.....	do.....	5,600.00	-----	5,600.00	Do.
(Vacancy) Philadel- phia division.....	do.....	6,500.00	-----	6,500.00	Do.
Bland, George W.....	Internal-revenue agent.....	5,600.00	-----	5,600.00	Assistant to internal-revenue agent in charge, in assigning work, outlining procedure, etc.
Cake, Raymond C.....	do.....	5,600.00	-----	5,600.00	Do.
Dudley, Alexander J.....	do.....	5,600.00	-----	5,600.00	Do.
Finney, Edward A.....	do.....	5,600.00	-----	5,600.00	Do.
Harless, Francis M.....	do.....	5,600.00	-----	5,600.00	Do.
Hoppe, Francis J.....	do.....	5,600.00	-----	5,600.00	Do.
Judge, James C.....	do.....	5,600.00	-----	5,600.00	Do.
Koch, Albert.....	do.....	5,600.00	-----	5,600.00	Do.
Morgan, John J.....	do.....	5,600.00	-----	5,600.00	Do.



List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

BUREAU OF INTERNAL REVENUE—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Alden, Edmund E	Internal-revenue agent	\$5,000.00		\$5,000.00	Squad leader; supervising the work of a group of agents.
Baugh, James A	do	5,000.00		5,000.00	Do.
Chatfield, Eugene	do	5,000.00		5,000.00	Do.
Dwyer, James	do	5,000.00		5,000.00	Do.
Hunt, Gavin D	do	5,000.00		5,000.00	Do.
Jordan, Daniel J	do	5,000.00		5,000.00	Squad leader.
Judge, Denis A	do	5,000.00		5,000.00	Do.
Koontz, Theodore W	do	5,000.00		5,000.00	Do.
Leary, Daniel C	do	5,000.00		5,000.00	Do.
Luger, George R	do	5,000.00		5,000.00	Do.
McBride, Thomas S	do	5,000.00		5,000.00	Do.
McKenna, William J	do	5,000.00		5,000.00	Do.
Murphy, Joseph P	do	5,000.00		5,000.00	Do.
Peavy, Edward A	do	5,000.00		5,000.00	Do.
Ryan, James J	do	5,000.00		5,000.00	Do.
Silk, William A	do	5,000.00		5,000.00	Do.
Sutherland, Robert L	do	5,000.00		5,000.00	Do.
Veit, John A	do	5,000.00		5,000.00	Do.
Bru, Henry J	do	5,000.00		5,000.00	Squad leader; also chief reviewer.
Beirne, John J	do	5,400.00		5,400.00	Special advisory committee representative; conducts conferences on cases pending before U. S. Board of Tax Appeals.
Collins, Timothy E	do	5,400.00		5,400.00	Do.
Grauer, Charles R	do	5,400.00		5,400.00	Do.
Olsen, A. Frederick	do	5,400.00		5,400.00	Do.
Hughes, Jesse T	do	5,200.00		5,200.00	Do.
Keelan, Edward J., Jr.	do	5,200.00		5,200.00	Do.
Peery, Charles B.	do	5,200.00		5,200.00	Do.
Vito, Louis	do	5,200.00		5,200.00	Do.
Fisher, DeWitt C	do	5,000.00		5,000.00	Do.
Miller, Henry P	do	5,000.00		5,000.00	Do.
Wilker, William G	do	5,000.00		5,000.00	Do.
Hahn, Charles D	do	5,400.00		5,400.00	Special advisory committee representative; also chief conferee.
Beasley, Grady M	do	5,200.00		5,200.00	Special advisory committee representative and conferee.
Ely, Earl C	do	5,200.00		5,200.00	Do.
Lexman, Gustave J	do	5,000.00		5,000.00	Special advisory committee representative; also chief of Valuation Section.
Nelson, Emil J	do	5,000.00		5,000.00	Special advisory committee representative; also reviewer and conferee.
Rausch, David C	do	5,000.00		5,000.00	Special advisory committee representative; also chief reviewer.
Henley, Arleigh F	do	5,000.00		5,000.00	Field examinations of books and records of taxpayers.
Regnier, Raymond C	do	5,000.00		5,000.00	Do.

Andrews, William T.	Engineer revenue agent	5,400.00	5,400.00	Technical valuation of properties according to engineering principles, for income-tax purposes.
Tandrow, Walter S.	do	5,400.00	5,400.00	Technical valuation of properties according to engineering principles, for income-tax purposes. (Also special advisory committee representative.)
Hanson, Wilbur W.	do	5,000.00	5,000.00	Technical valuation of properties according to engineering principles, for income-tax purposes.
Wohlenberg, Ernest T.	do	5,000.00	5,000.00	Do.
Corson, James W.	Internal-revenue agent	5,200.00	5,200.00	Chief estate tax officer in connection with the enforcement and administration of the Federal estate tax laws.
Doyle, Thomas E.	do	5,200.00	5,200.00	Do.
Faris, Frank H.	do	5,200.00	5,200.00	Do.
McDorman, Edwin R.	do	5,200.00	5,200.00	Do.
Martin, Michael J.	do	5,200.00	5,200.00	Do.
Rausch, Gustav E.	do	5,200.00	5,200.00	Do.
Sheehy, Frank S.	do	5,200.00	5,200.00	Do.
Sullivan, John J.	do	5,200.00	5,200.00	Do.
Doudican, Frank J.	do	5,000.00	5,000.00	Do.
Doyle, James S.	do	5,000.00	5,000.00	Do.
Kahl, Walter J.	do	5,000.00	5,000.00	Do.
Lilly, James F.	do	5,000.00	5,000.00	Do.
Lyon, Fred I.	do	5,000.00	5,000.00	Do.
Rogers, David W.	do	5,000.00	5,000.00	Do.
Stewart, Thomas C.	do	5,000.00	5,000.00	Do.
Bailey, Paul	do	5,200.00	5,200.00	Field investigations of estate tax returns; appraisal of property, etc.
McQuillan, Hugh	Special agent in charge (Intelligence Unit).	6,200.00	6,200.00	In charge of field division of Intelligence Unit.
Burford, Archie D.	do	5,800.00	5,800.00	Do.
Cox, John R.	do	5,800.00	5,800.00	Do.
Frayser, Frank	do	5,800.00	5,800.00	Do.
Madden, Arthur P.	do	5,800.00	5,800.00	Do.
Nichols, Arthur A.	do	5,800.00	5,800.00	Do.
Nolan, David	do	5,800.00	5,800.00	Do.
Oftedal, Alf	do	5,800.00	5,800.00	Do.
Fowlkes, James T.	do	5,600.00	5,600.00	Do.
Hennen, John N.	Special agent (Intelligence Unit).	5,000.00	5,000.00	Investigational work.
Keyes, Leo I.	do	5,000.00	5,000.00	Do.
Murphy, Walter P.	do	5,000.00	5,000.00	Do.
Partridge, Everett	do	5,000.00	5,000.00	Do.
Pearce, James L.	do	5,000.00	5,000.00	Do.
Smith, Arthur	do	5,000.00	5,000.00	Do.
Wilson, Frank J.	do	5,000.00	5,000.00	Do.
Wheeler, John R.	Principal attorney	6,200.00	6,200.00	Field representative, office of the General Counsel.
Baird, Alva C.	do	6,000.00	6,000.00	Do.
Barnes, John P.	do	5,600.00	5,600.00	Do.
Slanker, Frederick K.	do	5,600.00	5,600.00	Do.
Smith, J. Duke	do	5,600.00	5,600.00	Do.
McCann, John A.	Senior attorney	5,200.00	5,200.00	Do.
Campbell, Louis J.	Supervisor of accounts and collections.	6,200.00	6,200.00	Makes periodical examinations of accounts and records of collectors' offices and sees that the functions are being performed in accordance with authorized procedure.
Gullickson, Anton H.	do	6,200.00	6,200.00	Do.
Mitchell, James C.	do	6,200.00	6,200.00	Do.

## List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

## BUREAU OF INTERNAL REVENUE—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Swift, Everett L. ....	Supervisor of accounts and collections.	\$6,200.00	-----	\$6,200.00	Makes periodical examinations of accounts and records of collectors' offices and sees that the functions are being performed in accordance with authorized procedure.
Timilty, Joseph F. ....	do.	6,200.00	-----	6,200.00	Do.
Van Voorhis, James R. ....	do.	6,200.00	-----	6,200.00	Do.
Wilson, Edward V. ....	do.	6,200.00	-----	6,200.00	Do.
Armstrong, William M. ....	do.	5,400.00	-----	5,400.00	Do.
Gerry, Elbridge B. ....	do.	5,400.00	-----	5,400.00	Do.
Stikeleather, Horace H. ....	do.	5,400.00	-----	5,400.00	Do.

## OFFICE OF THE COMPTROLLER OF THE CURRENCY

Pole, J. W. ....	Comptroller of the Currency.	\$12,000.00	-----	\$12,000.00	Executive officer of Bureau (resigned Sept. 20, 1932).
Awalt, F. G. ....	Deputy Comptroller.	10,000.00	-----	10,000.00	Assistant to Comptroller.
Gough, E. H. ....	do.	10,000.00	-----	10,000.00	Do.
Lyons, Gibbs. ....	do.	10,000.00	-----	10,000.00	Do.
Folger, W. P. ....	Chief national bank examiner.	14,000.00	-----	14,000.00	Chief of field service, national bank examiners.
McBryde, W. W. ....	Assistant chief national bank examiner.	9,500.00	-----	9,500.00	Assistant to chief.
Hodgson, R. M. ....	do.	9,500.00	-----	9,500.00	Do.
Smith, C. F. ....	do.	9,500.00	-----	9,500.00	Do.
Crossen, G. W. ....	do.	8,000.00	-----	8,000.00	Do.
Wilson, C. F. ....	do.	7,500.00	-----	7,500.00	Do.
Carter, A. B. ....	National bank examiner.	5,200.00	-----	5,200.00	Do.
Owens, W. J. ....	Assistant national bank examiner.	5,700.00	-----	5,700.00	Do.
Stewart, A. M. ....	National bank examiner.	5,800.00	-----	5,800.00	Chief of Examining Division.
Williams, F. D. ....	Chief national bank examiner.	13,000.00	-----	13,000.00	Chief of Federal Reserve District No. 1.
Roberts, L. K. ....	do.	20,000.00	-----	20,000.00	Chief of Federal Reserve District No. 2.
Newnham, S. L. ....	do.	15,000.00	-----	15,000.00	Chief of Federal Reserve District No. 3.
Taylor, William ....	do.	13,000.00	-----	13,000.00	Chief of Federal Reserve District No. 4.
Chorpening, I. I. ....	do.	11,000.00	-----	11,000.00	Chief of Federal Reserve District No. 5.
Robb, Ellis D. ....	do.	12,000.00	-----	12,000.00	Chief of Federal Reserve District No. 6.
Leyburn, A. P. ....	do.	14,000.00	-----	14,000.00	Chief of Federal Reserve District No. 7.
Neill, Robert ....	do.	11,000.00	-----	11,000.00	Chief of Federal Reserve District No. 8.
Baldrige, W. H. ....	do.	10,000.00	-----	10,000.00	Chief of Federal Reserve District No. 9.

Wright, Irwin D	do	14,000.00	14,000.00	Chief of Federal Reserve District No. 10.
Collier, R. H.	do	15,000.00	15,000.00	Chief of Federal Reserve District No. 11.
Madland, L. L.	do	13,000.00	13,000.00	Chief of Federal Reserve District No. 12.
Hurley, M. J.	National bank examiner	5,400.00	5,400.00	Examining national banks.
Parker, E. F.	do	7,000.00	7,000.00	Do.
Anderson, O. A.	do	5,200.00	5,200.00	Do.
Beaton, O. W.	do	5,500.00	5,500.00	Do.
Black, H. W.	do	6,000.00	6,000.00	Do.
DeBaun, Claud	do	6,000.00	6,000.00	Do.
Francis, C. C.	do	5,500.00	5,500.00	Do.
Lorang, P. J.	do	7,000.00	7,000.00	Do.
McCans, A. B.	do	5,200.00	5,200.00	Do.
Peterson, F. R.	do	5,400.00	5,400.00	Do.
Prickett, K. E.	do	9,500.00	9,500.00	Do.
Wilson, E. B.	do	6,000.00	6,000.00	Do.
Baker, W. B.	do	7,000.00	7,000.00	Do.
Davenport, H. B.	do	6,200.00	6,200.00	Do.
Hartman, C. H.	do	5,000.00	5,000.00	D9.
Ransom, F. T.	do	6,000.00	6,000.00	Do.
Bleakley, B. J.	do	6,500.00	6,500.00	Do.
Wood, D. R.	do	5,000.00	5,000.00	Do.
Basham, A. A.	do	5,000.00	5,000.00	Do.
Lammond, W. M.	do	5,000.00	5,000.00	Do.
Luiken, J. B.	do	5,000.00	5,000.00	Do.
French, H. S.	do	6,000.00	6,000.00	Do.
Stuart, R. K.	do	6,200.00	6,200.00	Do.
Walker, H. W.	do	5,700.00	5,700.00	Do.
Woodside, Hal	do	6,000.00	6,000.00	Do.
Young, W. R.	do	6,000.00	6,000.00	Do.
Sedlacek, L. H.	do	6,000.00	6,000.00	Do.
Allan, E. F.	do	5,500.00	5,500.00	Do.
Hutt, W. E.	do	5,000.00	5,000.00	Do.
Lamb, E.	do	6,300.00	6,300.00	Do.
Coffin, G. S.	do	6,000.00	6,000.00	Do.
Hoover, Paul E.	do	5,100.00	5,100.00	Do.
Wilde, Mac C.	do	6,000.00	6,000.00	Do.
<i>Insolvent National Bank Division</i> <sup>2</sup>				
Fouts, J. E.	Supervising receiver	12,000.00	12,000.00	Chief of Division of Insolvent National Banks.
Atkins, Paul M.	Special liquidator of securities.	10,000.00	10,000.00	In charge of New York office liquidating securities of insolvent national banks.
Barse, Geo. P.	Counsel	10,000.00	10,000.00	Chief counsel to Comptroller of Currency upon insolvent national-bank affairs.
McCandless, R. B.	Assistant supervising receiver.	9,000.00	9,000.00	General assistant to supervising receiver. Also in charge Reconstruction Finance Corporation activities of Insolvent Division.
Miller, R. L.	Assistant to supervising receiver.	6,600.00	6,600.00	Special assistant to supervising receiver in administration of insolvent national-bank liquidation affairs.
Wainwright, Chas. E.	Assistant counsel	6,600.00	6,600.00	Preparation legal data and opinions upon questions of insolvent national-bank liquidation.
Anderson, John F.	do	6,000.00	6,000.00	Do.
Sedlacek, L. H.	National-bank examiner	6,000.00	6,000.00	Assisting in technical phases of national-bank reorganizations.

<sup>2</sup>All salaries of Insolvent National Bank Division are paid from insolvent national-bank funds.

## List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

## OFFICE OF THE COMPTROLLER OF THE CURRENCY—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
<i>Insolvent National Bank Division—Con.</i>					
Hall, Harry J.....	Assistant supervising receiver.	\$5,700.00		\$5,700.00	General assistant to supervising receiver in reviewing outgoing division correspondence.
Buerstetta, Fred.....	do	5,200.00		5,200.00	Do.
Bucklin, R. W.....	Receiver	5,200.00		5,200.00	Correspondent handling correspondence with field receivers.
Frost, B. E.....	do	5,200.00		5,200.00	Do.
Moore, Leon.....	do	5,200.00		5,200.00	Do.
Kittler, Helen M.....	do	5,000.00		5,000.00	Special assistant to supervising receiver handling correspondence and secretarial activities.
McGrath, John F.....	Assistant counsel	5,000.00		5,000.00	Handling correspondence from field receivers upon legal problems of trusts.
Springston, Geo. B.....	do	5,000.00		5,000.00	Do.
Splain, James F.....	do	5,000.00		5,000.00	Do.

## BUREAU OF ENGRAVING AND PRINTING

Hall, Alvin W.....	Director	\$9,000.00		\$9,000.00	Has general supervision of the designing, engraving, and printing of Government securities, etc.
Long, Clark R.....	Assistant Director	6,000.00		6,000.00	Assists the Director in the supervision of the accounting, personnel, orders, engineering, and machine, and other nonproductive divisions.
Swigart, Jesse E.....	do	6,000.00		6,000.00	Assists the Director in the supervision of the engraving, printing, and other operating divisions.
Weeks, Edward M.....	Superintendent engraving division.	5,600.00		5,600.00	Has immediate supervision of the designing and engraving of dies, rolls, and plates used in the printing of Government securities, etc.
Underwood, Norman.....	Superintendent ink-making division.	5,800.00		5,800.00	Has immediate supervision over the making of inks used in the printing of Government securities, etc.; over the conducting of tests on materials purchased; and over research work.
Slattery, Thomas F.....	Foreman, electrolytic plate-making section.	5,400.00		5,400.00	Has immediate supervision of the making of electrolytic plates used in the printing of Government securities.
Huston, Clair A.....	Designer	5,200.00		5,200.00	Prepares original designs of all Government securities and other official documents to be engraved on metal plates for reproduction by steel engraved steel-plate printing.
Ruth, Adam P.....	Chief accountant	5,000.00		5,000.00	Has supervision of appropriation, paper control, costs and stores accounting; time keeping and preparation of pay rolls; and all correspondence in connection with the foregoing.
Eissler, John.....	Picture engraver	6,209.92		6,209.92	Engraves portraits, vignettes, etc., for use in the printing of Government securities, etc.
Schofield, Louis S.....	do	6,009.60		6,009.60	Do.
Benzing, Joachim C.....	do	5,608.96		5,608.96	Do.
Pauling, Frederick.....	do	5,508.80		5,508.80	Do.
Wittenaer, C. Frank.....	do	5,008.00		5,008.00	Do.

Hall, Edward M.....	Letter engraver.....	5,408.64	5,408.64	Engraves lettering for use in the printing of Government securities, etc.
Nutter, Howard S.....	Script engraver.....	5,008.00	5,008.00	Engraves script for use in the printing of Government securities, etc.
Lamasure, Frank.....	Engraver.....	5,008.00	5,008.00	Makes miscellaneous engravings for use in the printing of Government securities, etc.
Wells, William B.....	do.....	5,008.00	5,008.00	Do.

DIRECTOR OF THE MINT

Grant, Robert J.....	Director of the Mint.....	\$8,000.00	\$8,000.00	Has general supervision over the Bureau of the Mint and all mints and assay offices.
Styer, Fraes.....	Superintendent U.S. mint, Philadelphia.	5,800.00	5,800.00	Has general supervision of all departments and operations of the mint at Philadelphia.
Shepard, Frank E.....	Superintendent U.S. mint, Denver.	5,800.00	5,800.00	Has general supervision of all departments and operations of the mint at Denver.
Kelly, Michael J.....	Superintendent U.S. mint, San Francisco.	5,800.00	5,800.00	Has general supervision of all departments and operations of the mint at San Francisco.
Becker, Niles R.....	Superintendent U.S. assay office, New York.	6,200.00	6,200.00	Has general supervision of all departments and operations of the assay office at New York.

SECRET SERVICE DIVISION

Moran, W. H.....	Chief, Secret Service.....	\$8,000.00	\$8,000.00	Administrative supervision of the Secret Service Division, the duties of which comprise the suppression of counterfeiting; protection of the President of the United States and his immediate family and the person elected to be President; supervision of the White House Police force; investigations 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 such other matters relating to the Treasury Department as are directed by the Secretary of the Treasury.
Murphy, J. E.....	Assistant Chief and Chief Clerk.	6,500.00	6,500.00	Assists the Chief of the Service in the administration of the affairs of the division. Supervises the field activities, deportment, and morale of the field agents. Makes important special investigations and undertakes special missions. Examines and passes upon daily reports of the agents. Performs the duties of chief clerk at headquarters and acts as chief in the absence of that officer.
Jervis, Richard L.....	Principal operative.....	5,000.00	5,000.00	Has immediate supervision of the special group of operatives in the White House detail, who at all times and in all places are responsible for the safety and welfare of the President and his immediate family.

DISBURSING CLERK

Summers, John L.....	Disbursing clerk.....	\$5,400.00	\$5,400.00	Makes disbursements for all salaries and expenses of the Treasury Department in the District of Columbia (except the Bureau of Engraving and Printing) and a great part of the salaries and expenses outside the District of Columbia under the several bureaus and offices of the Treasury Department. Supervises work of the office of disbursing clerk, which also pays by check claims for refund of internal-revenue taxes illegally collected. The office receives and accounts for moneys due the United States on account of rents for buildings and real estate owned by the Government as well as for sales of public property.
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List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

UNITED STATES PUBLIC HEALTH SERVICE

Name	Designation	Length of service <sup>1</sup>	Annual compensation <sup>2</sup>			Brief description of duties <sup>3</sup>
			Base pay and longevity	Allowances, rental and subsistence	Total	
Cumming, Hugh S.	Surgeon General	Over 38 years	\$8,000.00	\$1,675.60	\$9,675.60	Statutory head of service.
Clark, Taliaferro	Assistant Surgeon General	Over 36 years	6,000.00	1,200.00	7,200.00	In charge of Division of Venereal Diseases.
Pierce, Claude C.	do	Over 32 years	6,000.00	1,200.00	7,200.00	In charge of Division of Personnel and Accounts.
Smith, Frederick C.	do	Over 29 years	5,800.00	1,400.00	7,200.00	In charge of Division of Hospitals and Relief Stations.
Thompson, L. R.	do	Over 22 years	4,725.00	1,865.40	6,590.40	In charge of Division of Scientific Research.
Carmelia, F. A.	do	Over 19 years	4,550.00	1,865.40	6,415.40	In charge of Division of Foreign Quarantine and Immigration.
Treadway, W. L.	do	do	4,550.00	1,865.40	6,415.40	In charge of Division of Mental Hygiene.
Waller, C. E.	do	do	4,550.00	1,865.40	6,415.40	In charge of Division of Domestic Quarantine.
Williams, R. C.	do	Over 16 years	4,375.00	1,865.40	6,240.40	In charge of Division of Sanitary Reports and Statistics.
Bahrenburg, L. P. H.	Medical Director	Over 32 years	6,000.00	1,200.00	7,200.00	Medical officer in charge of a marine hospital.
Billings, W. C.	do	Over 34 years	6,000.00	1,200.00	7,200.00	Medical officer in charge of an immigration station.
Boggess, J. S.	do	Over 32 years	6,000.00	1,200.00	7,200.00	Medical officer in charge of a marine hospital.
Burkhalter, J. T.	do	do	6,000.00	1,200.00	7,200.00	Do.
Collins, G. L.	do	Over 29 years	5,800.00	1,053.80	6,853.80	Detailed to National Park Service.
Corput, G. M.	do	Over 34 years	6,000.00	1,200.00	7,200.00	Medical officer in charge of an immigration station.
Creel, R. H.	do	Over 30 years	6,000.00	1,200.00	7,200.00	Medical officer in charge of a marine hospital.
de Valin, Hugh	do	Over 27 years	5,800.00	1,400.00	7,200.00	Immigration duty abroad.
Foster, A. D.	do	Over 30 years	6,000.00	1,200.00	7,200.00	Medical officer in charge of a marine hospital.
Foster, M. H.	do	Over 35 years	6,000.00	1,200.00	7,200.00	Do.
Fox, Carroll	do	Over 33 years	6,000.00	1,200.00	7,200.00	Medical officer in charge of a quarantine station.
Francis, Edward	do	Over 32 years	6,000.00	1,053.80	7,053.80	Studies of tularaemia and undulant fever.
Fricks, L. D.	do	Over 34 years	6,000.00	1,200.00	7,200.00	Director District No. 6, Seattle, Wash.
Grubbs, S. B.	do	Over 35 years	6,000.00	1,200.00	7,200.00	Medical officer in charge of a quarantine station.
Guthrie, M. C.	do	Over 27 years	5,600.00	1,600.00	7,200.00	Chief Medical Director of Indian Medical Service.
Kerr, J. W.	do	Over 34 years	6,000.00	1,200.00	7,200.00	Medical officer in charge of a quarantine station.
Lavinder, C. H.	do	Over 36 years	6,000.00	1,200.00	7,200.00	Chief medical officer, Ellis Island, N. Y., marine hospital and immigration station.
Lloyd, Bolivar J.	do	Over 32 years	6,000.00	1,200.00	7,200.00	Assistant Director, Pan American Sanitary Bureau.
Long, J. D.	do	do	6,000.00	1,200.00	7,200.00	Public health field work for Pan American Sanitary Bureau.
Lumsden, L. L.	do	Over 35 years	6,000.00	1,053.80	7,053.80	Director District No. 4, New Orleans, La.
McCoy, G. W.	do	Over 32 years	6,000.00	1,200.00	7,200.00	Director National Institute of Health.
McLaughlin, A. J.	do	do	6,000.00	1,200.00	7,200.00	Chief medical officer Coast Guard.
McMullen, John	do	Over 35 years	6,000.00	1,200.00	7,200.00	In supervisory charge of all European activities.
Moore, Dunlop	do	Over 33 years	6,000.00	1,200.00	7,200.00	Medical officer in charge of an immigration station.
Mullan, E. H.	do	Over 28 years	5,800.00	1,400.00	7,200.00	Engaged in the examination and treatment of patients.
Perry, J. C.	do	Over 44 years	6,000.00	1,053.80	7,053.80	Director District No. 5, San Francisco, Calif.
Robertson, H. McG.	do	Over 30 years	5,800.00	1,400.00	7,200.00	Medical officer in charge of a relief station.
Robinson, D. E.	do	Over 34 years	6,000.00	1,200.00	7,200.00	Director District No. 3, Chicago, Ill.
Schereschewsky, J. W.	do	Over 33 years	6,000.00	1,200.00	7,200.00	In charge of field investigations of cancer.

Simpson, Friench	do	Over 26 years	4,900.00	1,865.40	6,765.40	Immigration duties abroad.
Stimson A. M.	do	Over 30 years	6,000.00	1,200.00	7,200.00	In charge of studies of heart disease.
Sweet, E. A.	do	Over 28 years	5,800.00	1,400.00	7,200.00	Engaged in the examination and treatment of patients.
Terriberry, W. S.	do	do	5,000.00	1,675.60	6,675.60	Director district no. 1, New York, N. Y.
Trask, J. W.	do	Over 30 years	6,000.00	1,200.00	7,200.00	Medical officer in charge of a marine hospital.
Voeglin, Carl	do	Over 28 years	5,800.00	1,400.00	7,200.00	Chief division of pharmacology, National Institute of Health.
Vogel, C. W.	do	Over 33 years	6,000.00	1,053.80	7,053.80	Medical officer in charge of a quarantine station.
Warren, B. S.	do	Over 32 years	6,000.00	1,200.00	7,200.00	Director district no. 2, Baltimore, Md.
White, M. J.	do	Over 34 years	6,000.00	1,200.00	7,200.00	Medical officer in charge of a marine hospital.
Draper, W. F.	Senior surgeon	Over 22 years	4,725.00	1,865.40	6,590.40	Cooperating with Virginia State Health Department.
Fauntleroy, C. M.	do	Over 24 years	4,900.00	1,865.40	6,765.40	Medical officer in charge of a quarantine station.
Grimm, R. M.	do	do	4,725.00	1,865.40	6,590.40	Medical officer in charge of a relief station.
Hasseltine, H. E.	do	Over 23 years	4,900.00	1,865.40	6,765.40	In charge of Psittacosis investigations.
Heterick, R. H.	do	Over 21 years	4,725.00	1,865.40	6,590.40	Medical officer in charge of a relief station.
Kempf, G. A.	do	Over 20 years	3,900.00	1,649.40	5,549.40	Immigration duties abroad.
Knight, C. P.	do	Over 23 years	4,725.00	1,865.40	6,590.40	Medical officer in charge of a quarantine station.
Kolb, L.	do	do	4,725.00	1,865.40	6,590.40	Superintendent of Hospital for Defective Delinquents.
Krulich, E.	do	Over 25 years	4,900.00	1,865.40	6,765.40	Medical officer in charge of relief, quarantine and immigration station.
Leake, J. R.	do	Over 23 years	4,725.00	1,865.40	6,590.40	Epidemiological and statistical public-health work.
Marshall, E. R.	do	Over 25 years	4,900.00	1,865.40	6,765.40	Immigration duties.
Olesen, Robert	do	Over 24 years	4,900.00	1,865.40	6,765.40	Epidemiological studies of heart disease.
Parcher, George	do	Over 21 years	4,725.00	1,865.40	6,590.40	Medical officer in charge of a marine hospital.
Ridlon, John R.	do	Over 24 years	4,725.00	1,865.40	6,590.40	Do.
Schwartz, L.	do	Over 21 years	4,900.00	1,865.40	6,765.40	In charge of studies of dermatoses.
Warner, H. J.	do	Over 24 years	4,900.00	1,865.40	6,765.40	Detained to Indian Medical Service.
Williams, C. L.	do	Over 20 years	4,550.00	1,865.40	6,415.40	Quarantine duties.
Messner, C. T.	Senior dental surgeon	Over 22 years	4,200.00	1,865.40	6,065.40	Chief dental surgeon.
Le Prince, Jos. A.	Senior sanitary engineer (grade of senior surgeon).	do	4,550.00	1,865.40	6,415.40	In charge of engineering work in connection with malaria investigations.
Armstrong, Chas.	Surgeon	Over 16 years	3,750.00	1,649.40	5,399.40	Studies of vaccination sequelae.
Denney, O. E.	do	Over 13 years	5,400.00	1,649.40	7,049.40	Medical officer in charge of national leprosarium.
Dyer, R. E.	do	Over 16 years	3,750.00	1,649.40	5,399.40	Assistant director, National Institute of Health, typhus and spotted fever studies.
Ebert, H. G.	do	Over 29 years	5,075.00	1,865.40	6,940.40	Medical officer in charge of a relief station.
Ernst, E. C.	do	Over 17 years	3,750.00	1,649.40	5,399.40	Medical director for Employees' Compensation Commission.
Eskey, C. R.	do	Over 16 years	3,750.00	1,649.40	5,399.40	In charge of plague investigations.
Faris, J. E.	do	Over 15 years	3,750.00	1,649.40	5,399.40	Detained to Indian Medical Service.
Fuller, J. K.	do	Over 16 years	3,750.00	1,649.40	5,399.40	Medical officer in charge of penitentiary, McNeil Island, Wash.
Akin, C. V.	do	Over 19 years	3,900.00	1,649.40	5,549.40	Medical officer in charge of a quarantine station.
Allen, R. L.	do	Over 18 years	3,750.00	1,649.40	5,399.40	Medical officer in charge of a marine hospital.
Anderson, T. B. H.	do	Over 17 years	3,750.00	1,649.40	5,399.40	Do.
Bean, W. S., Jr.	do	do	3,750.00	1,649.40	5,399.40	Do.
Bolten, Joseph	do	Over 19 years	3,900.00	1,649.40	5,549.40	Do.
Christian, S. L.	do	Over 18 years	3,750.00	1,649.40	5,399.40	Do.
Cox, O. H.	do	do	3,750.00	1,649.40	5,399.40	Immigration duties.
De Martini, S. A.	do	Over 13 years	3,600.00	1,649.40	5,249.40	Engaged in the examination and treatment of patients.
Faget, F. M.	do	Over 19 years	3,900.00	1,649.40	5,549.40	Do.

See footnotes on p. 66.

List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

UNITED STATES PUBLIC HEALTH SERVICE—Continued

Name	Designation	Length of service <sup>1</sup>	Annual compensation <sup>2</sup>			Brief description of duties <sup>3</sup>
			Base pay and longevity	Allowances, rental and subsistence	Total	
Fullerton, L. A.	Surgeon	Over 12 years	\$3,750.00	\$1,649.40	\$5,399.40	Medical work at a Coast Guard station.
Griffitts, T. H. D.	do	Over 16 years	3,900.00	1,649.40	5,549.40	Field and laboratory investigations of malaria.
Haralson, M. F.	do	Over 15 years	3,750.00	1,649.40	5,399.40	Chief quarantine officer, Balboa Heights, Canal Zone.
Harrison, W. T.	do	Over 16 years	3,750.00	1,649.40	5,399.40	Diphtheria biologics, poliomyelitis studies.
Hart, R. W.	do	do	3,750.00	1,649.40	5,399.40	Engaged in the examination and treatment of patients.
Hollingsworth, W. Y.	do	Over 10 years	3,600.00	1,649.40	5,249.40	Do.
Hooper, L. E.	do	Over 19 years	3,900.00	1,649.40	5,549.40	Medical officer in charge of a marine hospital.
King, M. R.	do	Over 12 years	3,600.00	1,649.40	5,249.40	Chief medical officer, penitentiary, Fort Leavenworth, Kans.
Korn, W. A.	do	Over 33 years	5,250.00	1,865.40	7,115.40	Medical officer in charge of quarantine and relief station.
Lake, G. C.	do	Over 17 years	3,750.00	1,649.40	5,399.40	Engaged in examination and treatment of patients.
Liddell, T. J.	do	Over 19 years	3,900.00	1,649.40	5,549.40	Medical officer in charge of quarantine station.
Linson, J. H.	do	do	3,900.00	1,649.40	5,549.40	Medical officer in charge of a marine hospital.
Lombard, M. S.	do	Over 18 years	4,050.00	1,649.40	5,699.40	Do.
Lowrey, J. M.	do	Over 13 years	3,600.00	1,649.40	5,249.40	Engaged in examination and treatment of patients.
Mahoney, J. F.	do	Over 15 years	3,600.00	1,649.40	5,249.40	Do.
Manning, H. M.	do	Over 29 years	5,075.00	1,865.40	6,940.40	Immigration duties abroad.
Michel, Carl	do	Over 18 years	3,900.00	1,649.40	5,549.40	Medical officer in charge of quarantine and relief station.
Miller, K. E.	do	Over 19 years	3,900.00	1,649.40	5,549.40	Cooperating with Texas State Health Department.
Mossman, P. D.	do	Over 16 years	3,750.00	1,649.40	5,399.40	Control of communicable diseases among Indians.
Mountin, J. W.	do	Over 14 years	3,600.00	1,649.40	5,249.40	In charge of studies of public-health methods.
Porter, R. E.	do	do	3,750.00	1,649.40	5,399.40	In charge of a marine hospital.
Prather, D. J.	do	Over 17 years	3,750.00	1,649.40	5,399.40	Medical officer in charge of a marine hospital.
Ramus, Carl	do	Over 34 years	5,250.00	1,865.40	7,115.40	Medical officer in charge of an immigration station.
Rasmussen, H. A.	do	Over 10 years	3,600.00	1,649.40	5,249.40	Engaged in examination and treatment of patients.
Reichard, J. D.	do	Over 16 years	3,750.00	1,649.40	5,399.40	Do.
Rogers, L. M.	do	Over 10 years	3,600.00	1,649.40	5,249.40	Field studies incident to establishment of narcotic farms.
Sandidge, R. P.	do	Over 16 years	3,750.00	1,649.40	5,399.40	Medical officer in charge of a marine hospital.
Sayers, R. R.	do	Over 18 years	3,900.00	1,649.40	5,549.40	In charge of industrial hygiene and sanitation studies.
Slaughter, W. H.	do	Over 19 years	3,900.00	1,649.40	5,549.40	Medical officer in charge of a marine hospital.
Smith, H. F.	do	do	3,900.00	1,649.40	5,549.40	Chief quarantine officer, Manila, P. I.
Smith, W. L.	do	Over 13 years	3,600.00	1,649.40	5,249.40	Engaged in examination and treatment of patients.
Spencer, H. A.	do	Over 17 years	3,750.00	1,649.40	5,399.40	Medical officer in charge of a quarantine station.
Spencer, O. M.	do	Over 10 years	3,450.00	1,649.40	5,099.40	Control of communicable diseases among Indians.
Spencer, R. R.	do	Over 18 years	3,750.00	1,649.40	5,399.40	Serology, studies of microbial variations.
Stewart, P. M.	do	do	3,900.00	1,649.40	5,549.40	Medical officer in charge of a marine hospital.
Sweeney, A. R.	do	Over 20 years	3,900.00	1,649.40	5,549.40	Medical officer in charge of a quarantine station.
Tanner, W. F.	do	Over 18 years	3,750.00	1,649.40	5,399.40	Do.
Tappan, J. W.	do	Over 16 years	5,250.00	1,865.40	7,115.40	Medical officer in charge of quarantine and relief station.

Teufel, W. C.	do	Over 18 years.	3,750.00	1,649.40	5,399.40	Engaged in examination and treatment of patients.
Tomlin, R. R.	do	Over 13 years.	3,600.00	1,649.40	5,249.40	Medical officer in charge of a marine hospital.
Townsend, E. M.	do	Over 12 years.	3,600.00	1,649.40	5,249.40	Engaged in examination and treatment of patients.
Townsend, J. G.	do	Over 19 years.	3,900.00	1,649.40	5,549.40	Preparation of exhibits for Chicago World's Fair; (temporary).
Trimble, H. E.	do	Over 15 years.	3,750.00	1,649.40	5,399.40	Medical officer in charge of quarantine and relief station.
Tucker, L. W.	do	Over 12 years.	3,600.00	1,649.40	5,249.40	Chief quarantine officer, Habana, Cuba.
Turner, F. C.	do	do	3,750.00	1,649.40	5,399.40	Work on the development of staphylococcus aureus antitoxin.
Veldee, M. V.	do	Over 11 years.	3,600.00	1,649.40	5,249.40	Scarlet fever biologics.
Waring, C. H.	do	Over 18 years.	3,900.00	1,649.40	5,549.40	Control of communicable diseases among the Indians.
Waugh, R. L.	do	Over 16 years.	3,750.00	1,649.40	5,399.40	Engaged in examination and treatment of patients.
Wayson, N. E.	do	Over 19 years.	5,850.00	1,649.40	7,499.40	Director leprosy investigation station, Honolulu, Hawaii.
Wenger, O. C.	do	Over 13 years.	3,750.00	1,649.40	5,399.40	In charge of venereal disease clinic, Hot Springs, Ark.
Wheeler, G. A.	do	Over 18 years.	3,900.00	1,649.40	5,549.40	In charge of studies of nutrition.
White, H. F.	do	Over 20 years.	3,900.00	1,649.40	5,549.40	Medical officer in charge of a quarantine station.
Williams, L. L., Jr.	do	Over 17 years.	3,900.00	1,649.40	5,549.40	In charge of malaria investigations.
Wilson, J. G.	do	Over 19 years.	4,900.00	1,865.40	6,765.40	Chief medical officer, penitentiary, Lewisburg, Pa.
Wilson, R. L.	do	Over 33 years.	5,250.00	1,865.40	7,115.40	Immigration duties.
Worley, J. F.	do	Over 18 years.	3,750.00	1,649.40	5,399.40	Control of communicable diseases among the Indians.
Ziegler, M. V.	do	Over 15 years.	3,750.00	1,649.40	5,399.40	Cooperating with North Carolina State Health Department.
Weldon, L. O.	do	Over 19 years.	3,900.00	1,649.40	5,549.40	Superintendent Morningside Hospital for Alaska insane.
Boss, W. O.	Dental surgeon.	Over 11 years.	3,600.00	1,649.40	5,249.40	Engaged in examination and treatment of patients.
Cady, F. C.	do	Over 12 years.	3,600.00	1,649.40	5,249.40	Control of communicable diseases among the Indians.
Dean, H. T.	do	Over 10 years.	3,450.00	1,649.40	5,099.40	In charge dental studies (mottled enamel).
Marshall, S. P.	do	Over 11 years.	3,450.00	1,649.40	5,099.40	Engaged in examination and treatment of patients.
Newell, D. B.	do	Over 12 years.	3,600.00	1,649.40	5,249.40	Do.
Paquin, Ozias, Jr.	do	do	3,600.00	1,649.40	5,249.40	Do.
Robinson, R. L.	do	Over 13 years.	3,600.00	1,649.40	5,249.40	Do.
Stemm, E. G.	do	Over 11 years.	3,600.00	1,649.40	5,249.40	Medical work at a Coast Guard station.
Stewart, B. C.	do	Over 13 years.	3,600.00	1,649.40	5,249.40	Engaged in examination and treatment of patients.
Wakenman, C. W.	do	Over 12 years.	3,600.00	1,649.40	5,249.40	Do.
Wright, W. T., Jr.	do	do	3,600.00	1,649.40	5,249.40	Do.
Crohurst, H. R.	Sanitary engineer (grade of surgeon).	Over 16 years.	3,750.00	1,649.40	5,399.40	Stream sanitation investigations.
Fisher, L. M.	do	Over 14 years.	3,600.00	1,649.40	5,249.40	In charge interstate sanitary district no. 1, New York, N.Y.
Frank, L. C.	do	Over 16 years.	3,750.00	1,649.40	5,399.40	In charge milk investigations.
Fuchs, A. W.	do	do	3,750.00	1,649.40	5,399.40	Field investigations of milk.
Hommon, H. R.	do	do	3,900.00	1,649.40	5,549.40	In charge interstate sanitary district 5-6, San Francisco, Calif.
Hoskins, J. K.	do	do	3,900.00	1,649.40	5,549.40	In charge of stream pollution investigations.
Komp, W. W.	do	Over 15 years.	3,600.00	1,649.40	5,249.40	Tropical malaria investigations.
Old, H. N.	do	Over 14 years.	3,600.00	1,649.40	5,249.40	In charge interstate sanitary district no. 4, New Orelands, La.
Shaw, F. B.	do	do	3,600.00	1,649.40	5,249.40	In charge interstate sanitary district no. 3, Chicago, Ill.
Streeter, H. W.	do	Over 16 years.	3,900.00	1,649.40	5,549.40	Stream oxidation studies.
Tarbatt, R. E.	do	do	3,900.00	1,649.40	5,549.40	In charge sanitary engineering work.
Ashford, F. A.	Passed assistant surgeon.	Over 29 years.	4,350.00	1,649.40	5,999.40	Immigration duties.
Bailey, C. Y.	Surgeon (reserve)	Over 12 years.	3,600.00	1,649.40	5,249.40	Engaged in examination and treatment of patients.
Jones, R. A.	do	Over 13 years.	3,600.00	1,649.40	5,249.40	Do.
King, F. A.	do	Over 12 years.	3,750.00	1,649.40	5,399.40	Do.
Taylor, Ewing	do	Over 11 years.	3,600.00	1,649.40	5,249.40	Do.
Young, J. W.	Dental surgeon (reserve)	Over 6 years.	3,450.00	1,649.40	5,099.40	Do.
Hudson, Claude S.	Professor of chemistry	Over 4 years.	7,000.00	-----	7,000.00	Chief, Division of Chemistry, National Institute of Health.
Smith, M. I.	Principal pharmacologist	Over 12 years.	5,400.00	-----	5,400.00	Vitamin studies, investigations of phenol esters.

## List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

## UNITED STATES PUBLIC HEALTH SERVICE—Continued

Name	Designation	Length of service <sup>1</sup>	Annual compensation <sup>2</sup>			Brief description of duties <sup>3</sup>
			Base pay and longevity	Allowances, rental and subsistence	Total	
Land, Alvin R.	Biochemist	Over 2 years	\$5,000.00	-----	\$5,000.00	Leprosy investigations, research in biochemistry.
Lorenz, Eglon	Biophysicist	do	5,000.00	-----	5,000.00	Biophysical investigations of cancer.
Mayne, Bruce	Special expert	Over 18 years	5,000.00	-----	5,000.00	Laboratory investigations of malaria.
Butterfield, Chester T.	Bacteriologist	Over 15 years	5,600.00	-----	5,600.00	Bacteriological research, stream pollution investigations.
Purdy, W. C.	Special expert	Over 20 years	5,400.00	-----	5,400.00	Studies of planktonology, stream pollution investigations.
Theriault, Emery J.	Principal chemist	Over 17 years	5,600.00	-----	5,600.00	Chemical research, stream pollution investigations.
Parker, R. R.	Special expert	Over 11 years	5,400.00	-----	5,400.00	In charge Rocky Mountain spotted-fever studies (Western type).

  

Name	Designation		Cash	Valuation <sup>4</sup>	Gross pay	
Gottchalk, Leon	Acting assistant surgeon	Over 13 years	\$4,400.00	\$600.00	\$5,000.00	Engaged in the examination and treatment of patients.
Johansen, F. A.	do	Over 8 years	4,600.00	600.00	5,200.00	Do.
Palmer, Louis A.	do	Over 13 years	3,920.00	1,080.00	5,000.00	Do.
Libberon, Frank	do	Over 15 years	5,620.00	180.00	5,800.00	Do.
Sharp, W. K., Jr.	do	Over 16 years	5,600.00	-----	5,600.00	Rural sanitation duties.
Beall, Charles R. F.	do	Over 2 years	5,000.00	-----	5,000.00	Medical work, U.S. penitentiary
Singleton, D. E.	do	Over 5 years	5,000.00	-----	5,000.00	Do.
Ellis, Remaldo V.	do	Over 10 years	5,400.00	-----	5,400.00	In charge quarantine and relief station.

<sup>1</sup> Total length of service as a commissioned officer is shown during which period duties have been varied.

<sup>2</sup> Salaries shown are without the reduction due to recent legislation; when the 15 percent reduction is applied 107 would be eliminated.

<sup>3</sup> Present duties are described; all those listed, except the Surgeon General, are subject to change of station and duties.

<sup>4</sup> Value placed on allowances furnished in kind.

## OFFICE OF SUPERVISING ARCHITECT

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Wetmore, James A.	Acting Supervising Architect	\$9,000.00	-----	\$9,000.00	Administration.
Von Nerta, George O.	Technical officer	7,000.00	-----	7,000.00	Do.
Sherwood, H. G.	Executive officer	6,200.00	-----	6,200.00	Do.
Schaefer, John C.	Superintendent, Maintenance Division.	5,000.00	-----	5,000.00	Supervision; also member of Budget and Improvement Committee.

Simon, L. A.	Superintendent, Architectural Division.	6,500.00	6,500.00	Supervision, technical division.
Brooks, T. C.	Superintendent, Structural Division.	6,500.00	6,500.00	Do.
Ginder, John W.	Superintendent, Architectural Engineering Division.	6,500.00	6,500.00	Do.
Thompson, Nelson S.	Superintendent, Mechanical Engineering Division.	6,500.00	6,500.00	Do.
Hollingshead, Frank R.	Superintendent, Repairs Division.	5,600.00	5,600.00	Supervision.
Balch, P. I.	Assistant superintendent, Architectural Division.	5,600.00	5,600.00	Assists in supervision.
Stone, G. W.	do.	5,600.00	5,600.00	Do.
Lyon, W. C.	Assistant superintendent, Structural Division.	5,600.00	5,600.00	Do.
Roberts, George R.	Assistant superintendent, Architectural Engineering Division.	5,600.00	5,600.00	Do.
Mayo, Robert, Jr.	Assistant superintendent, Mechanical Engineering Division.	5,600.00	5,600.00	Do.
Blakeslee, A. L.	Chief Architect.	5,600.00	5,600.00	Foreman of drafting unit in Architectural Division.
Litzau, E. R. A.	do.	5,600.00	5,600.00	Do.
Morris, E. B.	do.	5,600.00	5,600.00	Do.
Muldowney, T. J.	do.	5,600.00	5,600.00	Do.
Noll, W. G.	do.	5,600.00	5,600.00	Do.
Horn, A. R.	Senior mechanical engineer.	5,000.00	5,000.00	Foreman of unit, Mechanical Engineering Division.
Chamberlain, Carroll W.	Senior architectural engineer.	5,000.00	5,000.00	Foreman of unit, Architectural Engineering Division.
Collier, William Neville.	District engineer, field service.	5,600.00	5,600.00	General supervision of construction engineers.
Packard, A. A.	do.	5,600.00	5,600.00	Do.
Porter, I. D.	do.	5,600.00	5,600.00	Do.
Richey, H. G.	do.	5,600.00	5,600.00	Do.
Schurig, E. G.	do.	5,600.00	5,600.00	Do.
Newman, W. A.	do.	5,600.00	5,600.00	Do.
Branscombe, C. H.	Construction engineer, field service.	5,200.00	5,200.00	Supervision of construction of public buildings.
Melick, N. A.	do.	5,200.00	5,200.00	Do.
Brady, Wm. Y.	do.	5,000.00	5,000.00	Do.
Elliott, J. C.	do.	5,000.00	5,000.00	Do.
Flinn, Thomas H.	do.	5,000.00	5,000.00	Do.
Steece, F. A.	do.	5,000.00	5,000.00	Do.
McAllister, H. S.	Inspection engineer, field service.	5,200.00	5,200.00	General inspection and adviser to other engineers.

List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

DIVISION OF APPOINTMENTS

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Harper, James E.....	Chief, Division of Appointments.	\$5,400.00	-----	\$5,400.00	Administrative officer in charge of Division of Appointments, Treasury Department.

DIVISION OF SUPPLY

Spangler, L. C.....	Chief, Division of Supply...	\$5,800.00	-----	\$5,800.00	Exercises general supervision over the functions and personnel of the Division of Supply. Exercises immediate supervision over the functions and personnel of the Division of Supply.
Butrick, A. B.....	Assistant Chief, Division of Supply.	5,000.00	-----	5,000.00	

GENERAL SUPPLY COMMITTEE

LeFevere, Robert.....	Superintendent of supplies..	\$5,600.00	-----	\$5,600.00	Under direction of the Secretary of the Treasury, acts as executive officer of the General Supply Committee, supervising the preparation of all General Supply Committee contracts and schedules, as ex officio secretary to the committee has custody of all records, bids, samples, correspondence, etc., relating to the work of the committee under the act of June 17, 1910. Supervises the work relating to the receiving, warehousing, and distribution of supplies, purchased under the act of Feb. 27, 1929. Is a member of the Board of Arbitration-Prison Industries created by the act of May 27, 1930; ex officio member of the Federal Purchasing Board, Federal Standard Stock Catalog Board, and the Federal Specifications Board.
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CUSTOMS BUREAU

<i>Washington office</i>					
Vacancy.....	Commissioner of Customs...	\$10,000.00	-----	\$10,000.00	Advises and acts for the Secretary of the Treasury in administration of the Tariff Act and collection of the customs revenue. Directs activities of Customs Bureau and of 9,000 customs field officers and employees.
Dow, Frank.....	Assistant Commissioner of Customs.	8,000.00	-----	8,000.00	Assists Commissioner in performance of his duties and acts in his place during absence or when position is vacant.
Nevius, J. D.....	General counsel.....	8,000.00	-----	8,000.00	Legal advisor to the Commissioner of Customs. Directs activities of the legal unit.
Murphy, Frank J.....	Assistant general counsel....	6,500.00	-----	6,500.00	Assists general counsel and acts in his place in his absence and when position is vacant. Supervises work of special attorneys in general counsel's office and Divisions of Enforcement and Protests and Appeals, legal unit.

Hayward, Henry A.	do	6,500.00	6,500.00	Assists general counsel. Supervises and reviews work of Divisions of Tariff Classification, Drawback and Bonds, and Entry and Appraisal, legal unit.
Griffith, Glenn H.	Chief attorney	5,800.00	5,800.00	Prepares briefs, opinions, decisions and memoranda, interpreting and applying the laws relating to the collection of customs duties and the administration of customs laws.
Ashworth, George W.	Chief, Division of Tariff Classification.	5,800.00	5,800.00	Chief, Division of Tariff Classification, legal unit. Interprets and makes decisions applying customs laws. Reviews work of attorneys in his division.
Maloney, Ella J.	Chief, Division of Entry and Appraisal.	5,600.00	5,600.00	Chief, Division of Entry and Appraisal, interprets and makes decisions applying customs laws. Reviews work of attorneys in her division; legal unit.
Corkhill, Ernest C.	Chief, Division of Appeals and Protests.	5,600.00	5,600.00	Chief, Division of Appeals and Protests, legal unit. Interprets and makes decisions applying customs laws. Reviews work of attorneys in his division.
Shamhart, Edson J.	Chief, Division of Enforcement.	5,600.00	5,600.00	Chief, Division of Enforcement, legal unit. Interprets and makes decisions applying customs laws. Reviews work of attorneys in his division.
Higman, William E. H.	Chief, Division of Drawback and Bonds.	5,600.00	5,600.00	Chief, Division of Drawback and Bonds, legal unit. Interprets and makes decisions applying customs laws. Reviews work of attorneys in his division.
Gorman, Thomas J.	Deputy Commissioner of Customs.	6,500.00	6,500.00	In charge Customs Agency Service, the customs investigative organization, which makes very technical investigations, such as drawback, undervaluation, dumping, as well as smuggling and personnel matters.
Gast, Fred W.	Chief, Division of Engineering and Weighing.	5,000.00	5,000.00	Supervises entire scale equipment for weighing imports for purpose of assessment of duties. Designs and perfects special electric weighing and recording scales, superintends their construction and installation.
Willingmyre, George T.	Wool administrator	6,500.00	6,500.00	Supervises all customs activities connected with the appraisal, classification, and grading of imported wool for duty purposes.
<i>Field Force</i>				
Holtzman, Charles H.	Collector, District No. 13, Baltimore.	7,500.00	7,500.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.
Stone, Walter	Assistant collector, District No. 13, Baltimore.	5,600.00	5,600.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Towers, Lawrence B.	Comptroller, District No. 13, Baltimore.	5,600.00	5,600.00	Examines and certifies collectors' accounts of receipts and disbursements of money, and receipts and disposition of merchandise, in districts assigned to him. Verifies all assessments of duties and allowances of drawback.
Lufkin, Willfred W.	Collector, District No. 4, Boston.	9,000.00	9,000.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.
Perry, Eli	Assistant collector, District No. 4, Boston.	6,000.00	6,000.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Hall, Dwight	Comptroller, District No. 4, Boston.	5,600.00	5,600.00	Examines and certifies collectors' accounts of receipts and disbursements of money, and receipts and disposition of merchandise, in districts assigned to him. Verifies all assessments of duties and allowances of drawback.
Bradley, Fred A.	Collector, District No. 9, Buffalo.	7,000.00	7,000.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.
Smith, Harry A.	Assistant collector, District No. 9, Buffalo.	5,600.00	5,600.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Czarnecki, Anthony	Collector, District No. 39, Chicago.	7,500.00	7,500.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.

List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

CUSTOMS BUREAU—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
<i>Field Force—Contd.</i>					
Jewell, Frank M. ....	Assistant collector, District No. 39, Chicago.	\$5,600.00	-----	\$5,600.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Glenn, Leslie L. ....	Comptroller, District No. 39, Chicago.	5,600.00	-----	5,600.00	Examines and certifies collectors' accounts of receipts and disbursements of money, and receipts and disposition of merchandise, in districts assigned to him. Verifies all assessments of duties and allowances of drawback.
Pollock, Clifford W. ....	Acting collector, District No. 41, Cleveland.	5,600.00	-----	5,600.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.
Vacancy.....	Assistant collector, District No. 41, Cleveland.	5,000.00	-----	5,000.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Pickert, Heinrich A. ....	Collector, District No. 38, Detroit.	7,000.00	-----	7,000.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.
Petty, Walter S. ....	Assistant collector, District No. 38, Detroit.	6,000.00	-----	6,000.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Otero, Manuel B. ....	Collector, District No. 24, El Paso.	5,400.00	-----	5,400.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.
Morris, Robert B. ....	Collector, District No. 22, Galveston.	5,600.00	-----	5,600.00	Do.
Sheridan, Charles L. ....	Collector, District No. 33, Great Falls.	5,400.00	-----	5,400.00	Do.
Hyde, Jeannette A. .... (Mrs.).	Collector, District No. 32, Honolulu.	6,200.00	-----	6,200.00	Do.
McBride, John C. ....	Collector, District No. 31, Juneau, Alaska.	5,400.00	-----	5,400.00	Do.
Seager, Howard W. ....	Collector, District No. 27, Los Angeles.	6,500.00	-----	6,500.00	Do.
Salter, Charles W. ....	Assistant Collector, District No. 27, Los Angeles.	5,600.00	-----	5,600.00	Executive officer. Under supervision of collector, direct customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Wilde, Walter J. ....	Collector, District No. 37, Milwaukee.	5,400.00	-----	5,400.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce, and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.

Swann, Joseph C.	Collector, District No. 19, Mobile.	5,200.00	5,200.00	Do.
Kearny, Warren	Collector, District No. 20, New Orleans.	6,500.00	6,500.00	Do.
LeBlanc, Milton Leon.	Assistant collector, District No. 20, New Orleans.	5,600.00	5,600.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Cantrell, Charles C.	Comptroller, District No. 20, New Orleans.	5,600.00	5,600.00	Examines and certifies collectors' accounts of receipts and disbursements of money, and receipts and disposition of merchandise, in districts assigned to him. Verifies all assessments of duties and allowances of drawback.
Elting, Philip	Collector, District No. 10, New York City.	12,000.00	12,000.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce, and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.
Stuart, Henry C.	Assistant collector, District No. 10, New York City.	8,000.00	8,000.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of Collector in his absence and when vacancy in collector's position exists.
Brewer, George M.	Solicitor, District No. 10, New York City.	6,500.00	6,500.00	Advises collector on legal questions arising in collection customs revenue and enforcement of customs laws; prepares and reports cases to United States attorneys for prosecution; supervises 22 employees.
Hawkins, Erastus S.	Auditor, District No. 10, New York City.	6,200.00	6,200.00	In charge of Division of Moneys and Accounts, collector's office supervises 75 employees charged with receipt, deposit and disbursement of all moneys, and the classification, auditing and accounting therefor.
Hamilton, Stephen W.	Deputy collector, District No. 10, New York City.	5,800.00	5,800.00	In charge of Marine Division, collector's office; supervises 63 employees, charged with enforcement of navigation and related laws, and keeping necessary records in connection therewith.
Leahy, Francis T.	do.	5,800.00	5,800.00	In charge Warehouse Division, collector's office; supervises 101 employees, charged with custody imported merchandise in bond and its release on payment of duty or compliance with other legal requirements.
Thurston, Thomas M.	do.	5,800.00	5,800.00	In charge of Liquidating Division, collector's office; supervises 148 employees, charged with classifying imported merchandise under the tariff schedules, and computation and adjustment of duties thereon.
Winne, Christopher B.	do.	5,800.00	5,800.00	In charge Drawback Division, collector's office; supervises 36 employees; verifies use of imported dutiable merchandise in manufacture of goods for export and calculates refund of duties due manufacturer.
Zwinge, William P.	do.	5,800.00	5,800.00	In charge Entry Division, collector's office, 151 employees; determines right to make entry and adequacy of all required documents; makes tentative dutiable classification; estimates duties for deposit before release of merchandise.
Vacancy	Cashier, district No. 10, New York City.	5,000.00	5,000.00	Has charge of receipt, custody, and deposit of all customs receipts at New York, aggregating more than \$300,000,000 per annum. Supervises 18 subordinates.
Kracke, Frederick J. H.	United States appraiser of merchandise, district No. 10-A, New York City.	9,000.00	9,000.00	Is responsible for examination and appraisalment of all imported merchandise for the purpose of assessment of customs duties; and for defense of his appraisements before the United States Customs Court.
Thomas, Augustus K.	Chief assistant appraiser, district No. 10-A, New York City.	7,500.00	7,500.00	Executive officer of appraiser's organization embracing 920 employees. Assists appraiser in all his duties and acts in his place when absent or when position of appraiser is vacant.
Knight, George W.	Chief chemist, district No. 10-A, New York City.	6,000.00	6,000.00	Supervises 17 chemists and other technical employees in first division appraiser's office. General management of chemical laboratory. Consulting chemist to appraisers throughout Customs Service.
Fiebigler, Peter	Chemist, district No. 10-A, New York City.	6,000.00	6,000.00	Colorist, first division, appraiser's office. Directs and supervises 3 dyers, 2 clerks, 2 laborers, in testing imported coal tar colors for identity, comparability with domestic coal tar colors, and for strength.

List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

CUSTOMS BUREAU—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
<i>Field Force—Contd.</i>					
Reed, John J.-----	Assistant appraiser, district No. 10-A, New York City.	\$5,800.00	-----	\$5,800.00	In charge second division, appraiser's office; supervises 16 examiners and 24 clerical and other employees. Examines and appraises imported merchandise for purposes of assessment of customs duties.
Beyer, Herman W.-----	do-----	5,800.00	-----	5,800.00	In charge third division, appraiser's office; supervises 15 examiners and 111 other employees. Examines and appraises imported merchandise for purposes of assessment of customs duties.
Eardley, John-----	do-----	5,800.00	-----	5,800.00	In charge fourth division, appraiser's office; supervises 6 examiners and 15 clerical and other employees. Examines and appraises imported merchandise for purposes of assessment of customs duties.
Hart, Michael J-----	do-----	5,800.00	-----	5,800.00	In charge fifth division, appraiser's office; supervises 11 examiners and 27 other employees. Examines and appraises imported merchandise for purposes of assessment of customs duties.
Becker, Ferdinand M-----	do-----	5,800.00	-----	5,800.00	In charge sixth division, appraiser's office; supervises 12 examiners and 70 other employees. Examines and appraises imported merchandise for purposes of assessment of customs duties.
Triner, John W-----	do-----	5,600.00	-----	5,600.00	In charge seventh division, appraiser's office; supervises 12 examiners and 58 other employees. Examines and appraises imported merchandise for purposes of assessment of customs duties.
Gillies, Archibald-----	do-----	5,800.00	-----	5,800.00	In charge eighth division, appraiser's office; supervises 8 examiners and 27 other employees. Examines and appraises imported merchandise for purposes of assessment of customs duties.
Dresdner, Alfred O-----	do-----	5,800.00	-----	5,800.00	In charge ninth division, appraiser's office; supervises 14 examiners and 15 other employees. Examines and appraises imported merchandise for purposes of assessment of customs duties.
Foran, Arthur F-----	Comptroller, district No. 10-Cr., New York City.	9,000.00	-----	9,000.00	Examines and certifies collectors' accounts of receipts and disbursements of money and receipts and disposition of merchandise, in districts assigned to him. Verifies all assessments of duties and allowances of drawback.
Skuse, Thomas J-----	Assistant comptroller, district No. 10-Cr., New York City.	7,500.00	-----	7,500.00	Executive officer of comptroller's organization. Assists comptroller in all of his duties and acts in his place when absent or when position of comptroller is vacant.
Kelly, Edward E-----	Deputy comptroller, district No. 10-Cr., New York City.	5,600.00	-----	5,600.00	In charge liquidating division comptroller's office, 62 employees; makes independent liquidations of entries for purpose of verifying liquidations by 7 collectors assigned to the New York comptroller.
Riehberg, Andrew W-----	do-----	5,600.00	-----	5,600.00	In charge accounting division, comptroller's office, 75 employees; audit accounts of receipt and disbursement of money, and receipt and disposal of merchandise by 7 collectors assigned to the New York comptroller.
Whittle, Thomas W-----	Surveyor, district No. 10-S New York City.	9,000.00	-----	9,000.00	Outdoor executive officer of the port. Directs work of staff officers, station inspectors, inspectors, customs guards, and other employees assigned to outside duties.

Jackson, Milton P.....	Assistant surveyor, District No. 10-S, New York City.	6,500.00	6,500.00	Assistant executive officer, surveyor's force; supervises office employees, deputy surveyors, 20 staff officers, 42 station inspectors, 500 inspectors, 500 customs guards, laborers, etc. Acts for surveyor in absence and when position is vacant.
Anderson, John J. F.....	Deputy surveyor, District No. 10-S, New York City.	5,600.00	5,600.00	Under assistant surveyor directs activities of outside force of deputy surveyors, staff officers, station inspectors, inspectors, laborers, etc.
Crupper, Joseph L.....	Collector, District No. 14, Norfolk.	6,400.00	6,400.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.
Vipond, Milton M.....	Assistant collector, District No. 14, Norfolk.	5,000.00	5,000.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Tulloch, John C.....	Collector, District No. 7, Ogdensburg.	6,200.00	6,200.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.
Vacancy.....	Collector, District No. 34, Pembina.	5,400.00	5,400.00	Do.
Acker, A. Lincoln.....	Collector, District No. 11, Philadelphia.	9,000.00	9,000.00	Do.
Biester, William H.....	Assistant collector, District No. 11, Philadelphia.	5,600.00	5,600.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Minnich, Simon W.....	Appraiser, District No. 11, Philadelphia.	5,000.00	5,000.00	Is responsible for examination and appraisal of all imported merchandise for the purpose of assessment of customs duties; and for defense of his appraisements before the U. S. Customs Court.
Allen, Collins B.....	Comptroller, District No. 11, Philadelphia.	5,800.00	5,800.00	Examines and certifies collectors' accounts of receipts and disbursements of money, and receipts and disposition of merchandise, in districts assigned to him. Verifies all assessments of duties and allowances of drawback.
Thompson, Samuel H.....	Collector, District No. 12, Pittsburgh.	5,400.00	5,400.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.
Hume, Frank M.....	Collector, District No. 1, Portland, Maine.	6,400.00	6,400.00	Do.
Croisan, Edward M.....	Collector, District No. 29, Portland, Oreg.	5,400.00	5,400.00	Do.
San Souci, Emery J.....	Collector, District No. 5, Providence.	5,400.00	5,400.00	Do.
Wiedenmann, Andrew.....	Collector, District No. 8, Rochester.	5,400.00	5,400.00	Do.
Thomas, Fred B.....	Collector, District No. 2, St. Albans.	5,600.00	5,600.00	Do.
Hall, Louis M.....	Collector, District No. 45, St. Louis.	6,400.00	6,400.00	Do.
Campbell, Roy.....	Collector, District No. 23, San Antonio.	5,400.00	5,400.00	Do.
Hamilton, William B.....	Collector, District No. 28, San Francisco.	8,500.00	8,500.00	Do.
Vacancy.....	Assistant collector, District No. 28, San Francisco.	6,000.00	6,000.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Deane, John J.....	Comptroller, District No. 28, San Francisco.	5,600.00	5,600.00	Examines and certifies collectors' accounts of receipts and disbursements of money, and receipts and disposition of merchandise, in districts assigned to him. Verifies all assessments of duties and allowances of drawback.

List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

CUSTOMS BUREAU—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
<i>Field Force—Contd.</i>					
Kennedy, Sidney J. ....	Collector, District No. 49, San Juan.	\$5,600.00	-----	\$5,600.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.
Dunning, Marion O. ....	Collector, District No. 17, Savannah.	5,400.00	-----	5,400.00	Do.
Hubbard, George D. ....	Collector, District No. 30, Seattle.	7,500.00	-----	7,500.00	Do.
Blackwood, Henry ....	Assistant collector, District No. 30, Seattle.	5,800.00	-----	5,800.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Brown, Sidney C. ....	Collector, District No. 18, Tampa.	6,400.00	-----	6,400.00	Collecting customs revenue, enforcement laws relating to customs revenue, neutrality, commerce and navigation, and such other laws as directed by Secretary of Treasury. Supervision of all customs work in district.
Watson, Arthur G., Jr. ....	Assistant collector, District No. 18, Tampa.	5,000.00	-----	5,000.00	Executive officer. Under supervision of collector directs customs activities of headquarters port and of entire district. Acts in place of collector in his absence and when vacancy in collector's position exists.
Vacancy .....	Supervising customs agent, New York City.	6,500.00	-----	6,500.00	Directs 45 customs agents and 15 other employees at New York engaged in investigating frauds on the customs revenue, including smuggling, undervaluation, dumping, as well as personnel matters, drawback, etc.
Bean, Lemuel W. ....	Assistant supervising custom agent, New York City.	5,800.00	-----	5,800.00	Assists supervising agent in all of his duties and acts in his place in his absence and when the position is vacant.
Laughlin, Francis B. ....	Custom agent, New York City	5,600.00	-----	5,600.00	In charge antidumping unit, supervising agent's office, New York. Takes part in and directs investigations by 4 customs agents of suspected dumping of foreign goods in the United States in violation of act of May 27, 1921.
Neustadt, Sigmund. ....	.....do.....	5,600.00	-----	5,600.00	In charge value investigation unit, supervising agent's office, New York. Takes part in and directs investigations by 6 custom agents of classification and undervaluation of imported dutiable merchandise.
O'Keefe, Gregory W. ....	.....do.....	5,600.00	-----	5,600.00	In charge smuggling unit, supervising agent's office, New York. Takes part in and directs investigations by 7 customs agents of smuggling of narcotics, liquor, etc. Prepares cases for presentation to grand jury.
Roberts, John W. ....	.....do.....	5,600.00	-----	5,600.00	In charge diamond smuggling unit, supervising agent's office, New York. Takes part in and directs investigations by 4 customs agents of diamond and jewelry smuggling in all parts of the United States. Prepares court cases.
Sullivan, Peter J. ....	.....do.....	5,600.00	-----	5,600.00	In charge miscellaneous investigation unit, supervising agent's office, New York. Directs and take part in investigations by 8 customs agents of miscellaneous types of frauds on the customs revenue.

Van Loon, James H.	do.	5,600.00	5,600.00	In charge drawback unit, supervising agent's office, New York. Directs and takes part in investigations by 7 customs agents of applications for refund of duties paid on foreign goods used in manufacture of articles for export.
Williams, William H.	do.	5,400.00	5,400.00	Investigates all types of frauds, attempted or perpetrated, against the customs revenue.
Kyte, Emmet S.	do.	5,000.00	5,000.00	Investigates applications for refund (drawback) of duties paid on foreign goods used in manufacture of articles for export.
Norwood, Edward R.	do.	5,000.00	5,000.00	Investigates all types of frauds, attempted or perpetrated, against the customs revenue.
Vaiden, Henry K.	Supervising customs agent, C.I.E., New York City.	5,600.00	5,600.00	In charge customs information exchange. Directs 19 subordinates in gathering information as to foreign market values of imported merchandise and disseminating it to appraising officers throughout Customs Service.
Benner, Harvey A.	Customs agent, Washington.	5,600.00	5,600.00	Member of Port Examining Commission engaged in examining books, papers, and accounts of collectors and reporting on organization, personnel, deviations from customs law and procedure, etc.
Mason, George B.	Customs agent at large, Baltimore.	5,600.00	5,600.00	Do.
Stevenson, Charles	Customs agent, Washington.	5,600.00	5,600.00	Do.
Worley, Harry F.	do.	5,600.00	5,600.00	Do.
Vacancy	do.	5,600.00	5,600.00	Do.
Lewis, Elmer J.	Supervising customs agent, Montreal, Canada.	5,800.00	5,800.00	Directs and takes part in investigations, by 16 customs agents at Montreal and five other points, of frauds on customs revenue, including smuggling, undervaluation, dumping, as well as personnel matters, drawback, etc.
Creighton, Harold S.	Supervising customs agent, San Antonio.	5,600.00	5,600.00	Directs and takes part in investigations, by 7 customs agents and 17 other employees at San Antonio and four other points, of frauds on customs revenue, including smuggling, undervaluation, dumping, as well as personnel matters, drawback, etc.
Freed, Frederick S.	Supervising customs agent, San Francisco.	5,600.00	5,600.00	Directs and takes part in investigations, by 13 customs agents and 4 other employees at San Francisco and three other points of frauds on customs revenue, including smuggling, undervaluation, dumping, as well as personnel matters, drawback, etc.
McKenna, Owen P.	Supervising customs agent, Boston.	5,600.00	5,600.00	Directs and takes part in investigations, by seven customs agents at Boston and one other port, of frauds on customs revenue, including smuggling, undervaluation, dumping, as well as personnel matters, drawback, etc.
Proctor, Frederick R.	Supervising customs agent, Baltimore.	5,600.00	5,600.00	Directs and takes part in investigations, by 13 customs agents at Baltimore and two other points, of frauds on customs revenue, including smuggling, undervaluation, dumping, as well as personnel matters, drawback, etc.
Tidwell, William H.	Supervising customs agent, Chicago.	5,600.00	5,600.00	Directs and takes part in investigations, by six customs agents at Chicago, of frauds on customs revenue, including smuggling, undervaluation, dumping, as well as personnel matters, drawback, etc.
Eble, Francis X. A.	Treasury attaché, Berlin, Germany.	7,000.00	7,000.00	Directs and takes part in investigations, by nine treasury representatives at Berlin and at two other stations, to determine for use of appraisers, foreign value and cost of manufacture of goods imported into United States.
Hermes, Paul	Treasury representative, Berlin, Germany.	5,600.00	5,600.00	Under direction of Treasury attaché at Berlin investigates, for use of appraisers, foreign-market value and cost of manufacture of goods imported into the United States.
Turrill, Charles L.	Treasury representative, Prague, Czechoslovakia.	5,600.00	5,600.00	Do.
Wheeler, Gerald C.	Treasury representative, The Hague, Holland.	5,600.00	5,600.00	Do.
May, Erwin G.	Treasury attaché, Milan, Italy.	6,000.00	6,000.00	Directs and takes part in investigations, by two Treasury representatives at Milan to determine for use of appraisers, foreign value and cost of manufacture of goods imported into United States.
Brumer, Samuel	Treasury representative, Milan, Italy.	5,600.00	5,600.00	Investigates, for use of appraisers, foreign-market value and cost of manufacture of goods imported into the United States.
Nicholson, Martin R.	Treasury attaché, Shanghai, China.	6,000.00	6,000.00	Do.

List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

CUSTOMS BUREAU—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
<i>Field Force—Contd.</i>					
O'Neill, James F. ....	Treasury attaché, Paris, France.	\$7,000.00	-----	\$7,000.00	Directs and takes part in investigations, by 7 Treasury representatives at Paris, to determine for use of appraisers, foreign value and cost of manufacture of goods imported into United States.
Scott, Martin G. ....	Treasury attaché, Kobe, Japan.	6,000.00	-----	6,000.00	Investigates, for use of appraisers, foreign market value and cost of manufacture of goods imported into the United States.
Wait, Bernard. ....	Treasury attaché, London, England.	6,500.00	-----	6,500.00	Directs and takes part in investigations, by 4 Treasury representatives at London, to determine for use of appraisers, foreign value and cost of manufacture of goods imported into United States.
Clark, Charles R. ....	Treasury representative, London, England.	5,600.00	-----	5,600.00	Investigates, for use of appraisers, foreign market value and cost of manufacture of goods imported into the United States.

UNITED STATES COAST GUARD

Hamlet, H. G. ....	Admiral (commandant) .....	\$8,000.00	\$1,675.00	\$9,675.00	Commandant, U.S. Coast Guard, Washington, D.C.
Chiswell, B. M. ....	Captain .....	6,000.00	1,200.00	7,200.00	Commander, Eastern Area, U.S. Coast Guard, with headquarters at New York, N.Y.
Ridgely, Randolph, Jr. ....	do. ....	6,000.00	438.00	6,438.00	Superintendent, U.S. Coast Guard Academy, New London, Conn.
Fisher, H. G. ....	do. ....	6,000.00	1,200.00	7,200.00	Commander, Southern Area, and commander, New Orleans Division, U.S. Coast Guard, with headquarters at Mobile, Ala.
Wolf, H. H. ....	do. ....	6,000.00	1,200.00	7,200.00	Commander, Northern Area, and commander, Cleveland Division, U.S. Coast Guard, with headquarters at Cleveland, Ohio.
Wheeler, W. J. ....	do. ....	6,000.00	1,200.00	7,200.00	Commander, Norfolk Division, U.S. Coast Guard, and captain of the port of Norfolk, Va.
Blake, Eugene, Jr. ....	do. ....	6,000.00	1,200.00	7,200.00	Commander, Western Area, and commander, San Francisco Division, U.S. Coast Guard, with headquarters at San Francisco, Calif.
Hottel, J. F. ....	do. ....	6,000.00	438.00	6,438.00	Commandant, U.S. Coast Guard Depot, Curtis Bay, Md.
Hinckley, H. D. ....	do. ....	6,000.00	1,200.00	7,200.00	Commander, Seattle Division, U.S. Coast Guard, with headquarters at Seattle, Wash.
Boedecker, John. ....	do. ....	6,000.00	1,200.00	7,200.00	Inspector, Western Area, U.S. Coast Guard, with headquarters at San Francisco, Calif.
Munter, W. H. ....	do. ....	6,000.00	1,200.00	7,200.00	Commander, Boston Division, U.S. Coast Guard, with headquarters at Boston, Mass.
Lauriat, P. W. ....	do. ....	6,000.00	1,200.00	7,200.00	Inspector in Chief, U.S. Coast Guard Headquarters, Washington, D.C.
Covell, L. C. ....	do. ....	6,000.00	1,200.00	7,200.00	Assistant commandant, U.S. Coast Guard, Washington, D.C.
Molloy, T. M. ....	do. ....	6,000.00	1,200.00	7,200.00	Patrol commander, U.S. Coast Guard, Eastern Area, New York, N.Y.
Shea, W. H. ....	do. ....	6,000.00	1,200.00	7,200.00	Commander, New York Division, U.S. Coast Guard, with headquarters at New York, N.Y.
Gabbett, C. M. ....	do. ....	6,000.00	1,200.00	7,200.00	Commander, Base Two, U.S. Coast Guard, Staten Island, N.Y.
Crapster, T. G. ....	do. ....	6,000.00	438.00	6,438.00	Inspector, Eastern Area, U.S. Coast Guard, with headquarters at New York, N.Y.

Searles, H. R.	do	6,000.00	1,200.00	7,200.00	Commander, Chicago Division, U.S. Coast Guard, and captain of the port of Chicago, Ill.
Howell, C. F.	do	6,000.00	1,200.00	7,200.00	Commander, Jacksonville Division, U.S. Coast Guard, with headquarters at Fort Lauderdale, Fla.
Stromberg, W. T.	do	6,000.00	1,200.00	7,200.00	Commanding officer, Fort Trumbull Training Station, U.S. Coast Guard, New London, Conn.
Alger, J. A.	do	5,800.00	1,400.00	7,200.00	Commanding officer, Coast Guard cutter <i>Chelan</i> .
Hay, M. S.	do	6,000.00	1,200.00	7,200.00	Commander, Base Seventeen, U.S. Coast Guard, San Pedro, Calif.
Adams, R. B.	Engineer in chief.	6,000.00	1,200.00	7,200.00	Engineer in chief, U.S. Coast Guard Headquarters, Washington, D.C.
Maccoun, W. E.	Captain (E)	6,000.00	438.00	6,438.00	Engineer officer, U.S. Coast Guard Depot, Curtis Bay, Md.
Wood, H. N.	do	6,000.00	1,179.00	7,179.00	Division engineer, San Francisco Division, U.S. Coast Guard.
Kotzschmar, Hermann	do	6,000.00	1,200.00	7,200.00	Division engineer, Boston Division, U.S. Coast Guard.
Norman, A. C.	do	6,000.00	1,200.00	7,200.00	Division engineer, Norfolk, Division, U.S. Coast Guard.
Lawton, T. G.	do	6,000.00	1,200.00	7,200.00	Purchasing officer, Pacific Coast, with headquarters at San Francisco, Calif.
Porcher, C. G.	do	6,000.00	1,200.00	7,200.00	Coast Guard representative, New York Navy Yard, Brooklyn, N.Y.
Bryan, J. I.	do	6,000.00	1,200.00	7,200.00	Division engineer, New York Division, U.S. Coast Guard.
Usina, M. N.	do	6,000.00	1,200.00	7,200.00	Division engineer, Lakes Division, U.S. Coast Guard.
Newman, Q. B.	do	6,000.00	1,200.00	7,200.00	Fort Trumbull Training Station, U.S. Coast Guard, New London, Conn.
Farwell, L. C.	do	6,000.00	1,179.00	7,179.00	Representative of commander, New York Division, at New London, Conn.
McMillan, C. C.	do	6,000.00	1,200.00	7,200.00	Assistant to inspector, Western Area, San Francisco, Calif.
David, G. W.	do	5,800.00	1,400.00	7,200.00	Division engineer, Seattle Division, U.S. Coast Guard.
Ker, L. J.	do	5,800.00	1,400.00	7,200.00	Division engineer, New Orleans Division, U.S. Coast Guard.
Young, F. H.	do	5,800.00	1,400.00	7,200.00	Assistant area coordinator, Seventh Area, Seattle, Wash.
Rideout, H. E.	do	5,075.00	2,097.00	7,172.00	Patrol commander, U.S. Coast Guard, Eastern Area, New York, N. Y.
Dempwolf, R. W.	do	5,075.00	2,097.00	7,172.00	Aide to captain of the Port of New York, N. Y.
Weightman, R. C.	do	5,075.00	2,097.00	7,172.00	Commanding officer, U.S. Coast Guard cutter <i>Modoc</i> .
Reinberg, LeRoy	do	5,075.00	2,097.00	7,172.00	Commander, Base 21, U.S. Coast Guard, St. Petersburg, Fla.
Chalker, L. T.	do	5,075.00	2,097.00	7,172.00	Chief, personnel section, U.S. Coast Guard headquarters, Washington, D.C.
Jones, E. D.	do	5,075.00	2,097.00	7,172.00	Aide for operations to commander, Eastern Area, New York, N.Y.
Ahern, J. L.	do	5,075.00	2,097.00	7,172.00	Commanding officer, U.S. Coast Guard cutter <i>Yamacraw</i> .
Parker, G. V.	do	5,075.00	2,097.00	7,172.00	Commanding officer, U.S. Coast Guard cutter <i>Northland</i> .
Waesche, R. R.	do	5,075.00	2,097.00	7,172.00	Aide to commandant, U.S. Coast Guard headquarters, Washington, D.C.
Shanley, T. A.	do	5,075.00	2,097.00	7,172.00	Supply officer, U.S. Coast Guard headquarters, Washington, D. C.
Roach, P. F.	do	5,075.00	1,179.00	6,254.00	Patrol commander, Eastern Area, U.S. Coast Guard, New York, N.Y.
Benham, W. A.	do	5,075.00	2,097.00	7,172.00	Chief of Staff, Norfolk Division, U.S. Coast Guard.
Jack, R. L.	do	5,075.00	2,097.00	7,172.00	Commanding officer, U.S. Coast Guard cutter <i>Shoshone</i> .
Hutson, J. J.	do	4,900.00	2,097.00	6,997.00	Chief of Staff, New York Division, U.S. Coast Guard.
Nichols, F. A.	do	4,900.00	2,097.00	6,997.00	Commanding officer, U.S. Coast Guard cutter <i>Champlain</i> .
Jones, C. H.	do	4,900.00	2,097.00	6,997.00	Commanding officer, U.S. Coast Guard cutter <i>Sebago</i> .
Towle, W. F.	do	4,900.00	2,097.00	6,997.00	Commanding officer, U.S. Coast Guard cutter <i>Tahoe</i> .
Ryan, M. J.	do	4,900.00	2,097.00	6,997.00	Commanding officer, U.S. Coast Guard cutter <i>Haida</i> .
Pine, James	do	4,900.00	2,097.00	6,997.00	Ordnance officer, U.S. Coast Guard headquarters, Washington, D.C.
Thompson, W. K.	do	4,900.00	2,097.00	6,997.00	Liaison officer, Office of Naval Operations, Navy Department, Washington, D.C.
Cornell, J. H.	do	5,075.00	2,097.00	7,172.00	Commanding officer, U.S. Coast Guard cutter <i>Tampa</i> .
Finlay, A. T.	do	4,900.00	657.00	5,557.00	Executive officer, U.S. Coast Guard Academy.
Bennett, L. L.	do	4,900.00	2,097.00	6,997.00	Commanding officer, U.S. Coast Guard cutter <i>Saranac</i> .
Keester, W. J.	do	4,900.00	2,097.00	6,997.00	Commanding officer, U.S. Coast Guard cutter <i>Mendota</i> .
Coffin, E. A.	do	4,900.00	2,097.00	6,997.00	Commanding officer, U.S. Coast Guard cutter <i>Mojave</i> .
Baylis, J. S.	do	4,900.00	2,097.00	6,997.00	Commanding officer, U.S. Coast Guard cutter <i>Itasca</i> .
Roemer, C. G.	do	4,900.00	2,097.00	6,997.00	Commanding officer, U.S. Coast Guard cutter <i>Cayuga</i> .
Derby, W. N.	do	4,900.00	657.00	5,557.00	U.S. Coast Guard Depot, Curtis Bay, Md.
Mueller, L. C.	do	5,075.00	2,097.00	7,172.00	Commanding officer, U.S. Coast Guard cutter <i>Unalga</i> .
Dench, C. H.	do	4,900.00	2,097.00	6,997.00	Commanding officer, U.S. Coast Guard cutter <i>Tallapoosa</i> .

List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

UNITED STATES COAST GUARD—Continued

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Scammell, W. K.	Captain (E)	\$4,900.00	\$2,097.00	\$6,997.00	Chief of Staff, Seattle Division, U.S. Coast Guard.
Lucas, R. L.	do	4,900.00	2,097.00	6,997.00	Purchasing officer, U.S. Coast Guard store, Brooklyn, N.Y.
Yeandle, S. S.	do	4,725.00	2,097.00	6,822.00	Assistant area coordinator, Second Area, New York, N.Y.
Zeusler, F. A.	do	4,725.00	2,097.00	6,822.00	Commanding officer, U.S. Coast Guard destroyer <i>Hunt</i> , and commander destroyer division 2, Staten Island, N.Y.
Hemmingway, H. G.	do	4,725.00	2,097.00	6,822.00	Commanding officer, U.S. Coast Guard cutter <i>Redwing</i> .
Starr, J. A.	do	4,900.00	1,179.00	6,079.00	Chief of Staff, Boston Division, U.S. Coast Guard.
Stika, J. E.	do	4,725.00	2,097.00	6,822.00	Commanding officer, U.S. Coast Guard cutter <i>Seneca</i> .
Sexton, F. J.	do	4,900.00	2,097.00	6,997.00	Commanding officer, U.S. Coast Guard cutter <i>Seminole</i> .
Stewart, G. W.	do	4,725.00	2,097.00	6,822.00	Executive officer, base 2, U.S. Coast Guard, Staten Island, N.Y.
Farley, J. F.	do	4,725.00	2,097.00	6,822.00	Commanding officer, U.S. Coast Guard cutter <i>Pontchartrain</i> .
Abel, C. H.	do	4,725.00	2,097.00	6,822.00	Commander, base 8, U.S. Coast Guard, Norfolk, Va.
Gorman, F. J.	do	4,725.00	2,097.00	6,822.00	Intelligence officer, U.S. Coast Guard Headquarters, Washington, D. C.
Maglathlin, W. C.	Commander (E)	4,900.00	2,097.00	6,997.00	Engineer officer, U.S. Coast Guard cutter <i>Chelan</i> .
Prall, W. M.	do	4,900.00	2,097.00	6,997.00	Officer of Engineer in Chief, U.S. Coast Guard headquarters.
Cairnes, G. W.	do	4,900.00	2,097.00	6,997.00	Engineer officer, U.S. Coast Guard cutter <i>Sebago</i> .
Hahn, J. F.	do	5,750.00	1,450.00	7,200.00	Engineer officer, U.S. Coast Guard cutter <i>Pontchartrain</i> .
Johnson, H. F.	do	4,900.00	2,097.00	6,997.00	Office of Engineer in Chief, U.S. Coast Guard headquarters, Washington, D.C.
Doyle, M. A.	do	4,900.00	2,097.00	6,997.00	Engineer officer, U.S. Coast Guard cutter <i>Mojave</i> .
Hall, N. B.	do	4,900.00	2,097.00	6,997.00	Aviation officer, U.S. Coast Guard headquarters, Washington, D.C.
Eaton, P. B.	do	2,450.00	2,097.00	9,447.00	Engineer officer, U.S. Coast Guard cutter <i>Itasca</i> .
O'dendhal, C. J.	do	4,900.00	2,097.00	6,997.00	Officer of Engineer in Chief, U.S. Coast Guard headquarters, Washington, D.C.
Sugden, C. E.	do	4,725.00	2,097.00	6,822.00	U.S. Coast Guard Representative, Navy Yard, Boston, Mass.
Roach, H. C.	do	4,900.00	1,179.00	6,079.00	Engineer officer, U.S. Coast Guard cutter <i>Shoshone</i> .
Kendall, C. P.	do	4,725.00	2,097.00	6,822.00	Engineer officer, U.S. Coast Guard cutter <i>Mendota</i> .
Ferham, H. N.	do	4,725.00	2,097.00	6,822.00	Engineer officer, U.S. Coast Guard cutter <i>Cayuga</i> .
Thorn, B. C.	do	4,725.00	2,097.00	6,822.00	Instructor, U.S. Coast Guard Academy, New London, Conn.
Daniels, M. R.	do	4,725.00	657.00	5,382.00	Do
Reed-Hilli, E.	do	4,725.00	2,097.00	6,822.00	Engineer officer, U.S. Coast Guard cutter <i>Champlain</i> .
O'Connor, G. R.	do	4,550.00	2,097.00	6,647.00	En route Coast Guard headquarters, Washington, D.C., for duty as aviation officer.
Troll, W. M.	do	4,550.00	2,097.00	6,647.00	Engineer officer, U.S. Coast Guard cutter <i>Tampa</i> .
Cairnes, C. W.	Commander (R)	5,750.00	1,450.00	7,200.00	Officer of Inspector in Chief, U.S. Coast Guard headquarters, Washington, D.C.
MacLane, G. W.	Lieutenant Commander	4,725.00	657.00	7,442.50	Commander, base 9, U.S. Coast Guard, Cape May, N.J.
Donahue, Robert.	do	2,362.50	1,657.00	5,707.00	Commanding officer, U.S. Coast Guard cutter <i>Snohomish</i> .
Rose, E. G.	do	4,050.00	2,097.00	6,147.00	Commanding officer, U.S. Coast Guard destroyer <i>Herndon</i> , and Commander, destroyer division 3, Boston, Mass.
Kielhorn, L. V.	do	4,050.00	1,657.00	5,707.00	Commanding officer, U.S. Coast Guard destroyer <i>Semmes</i> , and Commander, destroyer division 1, New London, Conn.

Smith, E. H.	do	4,050.00	1,657.00	5,707.00	Commanding officer, U.S. Coast Guard destroyer <i>George E. Badger</i> .
Stone, E. F.	do	4,050.00	1,657.00	7,732.00	Commanding officer, U.S. Coast Guard air station, Cape May, N.J.
		2,025.00			
von Paulsen, C. C.	do	4,050.00	1,657.00	7,732.00	Commanding officer, U.S. Coast Guard air station, Miami, Fla.
		2,025.00			
Brown, F. W.	do	4,050.00	1,657.00	7,732.00	Commander, base 7, U.S. Coast Guard, Gloucester, Mass.
		2,025.00			
Whitbeck, J. E.	do	4,050.00	1,657.00	5,707.00	Commanding officer, U.S. Coast Guard, destroyer <i>Tucker</i> .
Coyle, Henry	do	4,050.00	1,657.00	5,707.00	Commander, base 4, U.S. Coast Guard, New London, Conn.
Birkett, F. J.	do	3,900.00	1,657.00	5,557.00	Port Trumbull Training Station, New London, Conn.
Trebes, John, Jr.	do	3,600.00	1,657.00	5,257.00	Instructor, U.S. Coast Guard Academy, New London, Conn.
Patch, R. S.	do	3,750.00	1,657.00	5,407.00	Commander, base 18, U.S. Coast Guard, Woods Hole, Mass.
Hall, R. B.	Lieutenant commander	4,050.00	1,657.00	5,707.00	Commanding officer, U.S. Coast Guard destroyer <i>McDougal</i> .
Henley, C. G., Jr.	Lieutenant commander (E.)	3,750.00	1,657.00	5,407.00	Engineer officer, U.S. Coast Guard cutter <i>Saranac</i> .
Palmer, E. F.	do	3,750.00	1,657.00	5,407.00	Engineer officer, U.S. Coast Guard cutter <i>Iahoe</i> .
Heimer, J. N.	do	3,750.00	1,657.00	5,407.00	Engineer officer, base 2, U.S. Coast Guard, Staten Island, N.Y.
Klinger, T. S.	Lieutenant commander (R.)	4,900.00	2,097.00	6,997.00	Executive officer, base 8, Norfolk, Va.
Austin, F. L.	do	4,200.00	1,657.00	5,857.00	Chief of staff, San Francisco division, U.S. Coast Guard.
Ulke, Henry	do	5,075.00	2,097.00	7,172.00	Executive officer, base 9, Cape May, N.J.
Webster, E. M.	do	4,050.00	1,657.00	5,707.00	Communications officer, U.S. Coast Guard headquarters, Washington, D.C.
					Inspector of Coast Guard aircraft, General Aviation Manufacturing Corporation, Dundalk, Md.
Melka, L. M.	Lieutenant	2,520.00	1,398.00	5,178.00	
		1,260.00			
Anderson, W. S.	do	2,640.00	1,398.00	5,358.00	Aviation pilot, base 7, Gloucester, Mass.
		1,320.00			
Foley, W. L.	do	2,640.00	1,398.00	5,358.00	Aviation pilot, Coast Guard Air Station, Miami, Fla.
		1,320.00			
Walton, J. Q.	Constructor	5,750.00	1,450.00	7,200.00	Office of engineer in chief, Coast Guard headquarters, Washington, D.C.
Hunnswell, F. A.	do	3,900.00	1,657.00	5,557.00	Superintendent of construction and repair, Coast Guard headquarters, Washington, D.C.
Phillips, J. F.	District commander	5,250.00	1,950.00	7,200.00	Commander, second district, U.S. Coast Guard, Fort Lauderdale, Fla.
Sands, S. R.	do	5,075.00	2,097.00	7,172.00	Commander, fifth district, U.S. Coast Guard, Asbury Park, N.J.
Lippincott, C. A.	do	5,250.00	1,950.00	7,200.00	Commander, eighth district, U.S. Coast Guard, Galveston, Tex.
Lincoln, F. B.	do	5,075.00	2,097.00	7,172.00	Commander, twelfth district, U.S. Coast Guard, San Francisco, Calif.
Kelly, John	do	4,050.00	1,657.00	5,707.00	Commander, tenth district, U.S. Coast Guard, Grand Haven, Mich.
Rasmussen, M. W.	do	4,900.00	2,097.00	6,997.00	Commander, ninth district, U.S. Coast Guard, Buffalo, N.Y.
Wilcox, H.	do	5,250.00	1,950.00	7,200.00	Commander, thirteenth district, U.S. Coast Guard, Portland, Ore.
Maxam, O. M.	Chief, Division of Operations	5,000.00		5,000.00	Administrative supervision of matters relating to the operation of the service under sections: Personnel, personnel records, communications, ordnance, law, intelligence, medical, and statistics; preparation of annual report; reports to committees in Congress on proposed legislation; member committee on award of life-saving medals. Prepare and review correspondence of division; determine action in a variety of matters within the purview of the division, and recommend action in matters requiring decision by the commandant. The duties are administrative, executive, and supervisory in character.
Jennison, C. L.	Senior naval architect	5,000.00		5,000.00	Professional services of a naval architect. In charge of section of the office of construction and repair dealing with construction work on Coast Guard vessels. Supervises design plans and specifications, technical calculations, etc., assists in formulating contracts for new constructions; acts as technician and observer on trials of vessels.

<sup>6</sup> Aviation duty.

List of officers and employees receiving compensation at the rate of \$5,000 or more per annum—Continued

BUREAU OF INDUSTRIAL ALCOHOL

Name	Designation	Annual compensation			Brief description of duties
		Base pay	Allowances	Total	
Doran, James M.	Commissioner	\$9,000.00		\$9,000.00	Administers permissive provisions of National Prohibition Act and its amendments. Assists Commissioner in administration of National Prohibition Act and its amendments. Assists Commissioner in supervising the 12 permit districts.
Rhees, Benjamin R.	Assistant Commissioner	6,500.00		6,500.00	
Keddy, John L.	Special assistant to the Commissioner.	6,000.00		6,000.00	
Britt, James J.	Chief counsel	7,000.00		7,000.00	Advises the Bureau on legal questions; reviews supervisors' permit actions appealed from the field; recommends appropriate action to Commissioner; drafts regulations. Assists in advising Bureau on legal questions, reviewing appeals from the field, and drafting regulations.
Simonton, Vincent P.	Assistant chief counsel.	5,600.00		5,600.00	
Andrews, Burt W.	Senior attorney	5,200.00		5,200.00	Hears appeals and makes recommendations to chief counsel. Do.
Emery, Oliver V.	do.	5,000.00		5,000.00	
Linder, William V.	Chief, technical division.	6,000.00		6,000.00	
Young, C. E.	Medical consultant	5,000.00		5,000.00	Supervises issuance of plant permits, use of tax-free alcohol, use of denatured alcohol formulas, warehouse account audit, and Bureau and field laboratories.
Beyer, Frederick G.	Chief chemist.	5,000.00		5,000.00	Passes upon pharmaceutical and medicinal preparations, flavoring extracts and sirups and certain food products utilizing alcohol or intoxicating liquor; supervises examination and approval of permit bonds.
Nutt, L. G.	Field supervisor	6,200.00		6,200.00	Conducts chemical research to effect closer control over production of alcohol, wine, and other distilled spirits and use of industrial alcohol; supervises Bureau laboratory.
McReynolds, F. R.	do.	6,000.00		6,000.00	Surveys field operations in several districts and recommends improvements in administration and operation. Do. Do. Do.
Tate, H. T.	do.	5,600.00		5,600.00	
Jackson, O. D.	Assistant supervisor	5,400.00		5,400.00	
Hamlin, Philip H.	Supervisor	6,200.00		6,200.00	Administers permissive provisions of National Prohibition Act and its amendments in assigned district.
Moss, William D.	do.	7,000.00		7,000.00	Do.
Stone, Thomas E.	do.	6,400.00		6,400.00	Do.
Joyce, R. Edwin, Jr.	do.	5,800.00		5,800.00	Do.
Yellowley, E. C.	do.	7,000.00		7,000.00	Do.
Qvale, S. B.	do.	6,200.00		6,200.00	Do.
Haley, Sam S.	do.	6,200.00		6,200.00	Do.
Ellsworth, German E.	do.	5,400.00		5,400.00	Do.
Woods, William R., Jr.	do.	5,800.00		5,800.00	Do.
Lyle, Roy C.	do.	6,000.00		6,000.00	Do.
Birmingham, John T.	Assistant supervisor	5,000.00		5,000.00	Assists in administering permissive provisions of National Prohibition Act and its amendments in assigned district.
Vita, Dominic	do.	5,000.00		5,000.00	Do.
MacPhee, Alexander P.	do.	5,200.00		5,200.00	Do.
Hunsberger, Ambrose	do.	5,200.00		5,200.00	Do.
Kennedy, William H.	do.	5,600.00		5,600.00	Do.
Meadows, Miller F.	do.	5,000.00		5,000.00	Do.

O'Neill, John E.....	Legal advisor.....	6,000.00	6,000.00	Has full charge of all legal work in assigned district.
Minton, Rufus O.....	do.....	5,600.00	5,600.00	Do.
Crowder, George W.....	do.....	5,000.00	5,000.00	Do.
Loyd, Elbert H.....	Assistant legal advisor.....	5,200.00	5,200.00	Assists in handling all legal work in assigned district.

BUREAU OF NARCOTICS

Anslinger, H. J.....	Commissioner.....	\$9,000.00	\$9,000.00	Supervises the enforcement of Federal narcotic laws.
Wood, Will S.....	Deputy Commissioner.....	6,500.00	6,500.00	Assists the Commissioner of Narcotics generally in the supervision of enforcement of the Federal narcotic laws, and acts as Commissioner of Narcotics in the absence of the Commissioner.
Manning, Joseph A.....	District supervisor.....	5,800.00	5,800.00	Supervises enforcement in District No. 8 which includes the States of Ohio and Michigan.
Smith, Harry D.....	do.....	5,200.00	5,200.00	Supervises enforcement in District No. 15, which includes the States of California and Nevada, and the Territory of Hawaii.
Greeson, J. B.....	do.....	5,000.00	5,000.00	Supervises enforcement in District No. 6, which includes the States of Louisiana, Mississippi, and Alabama.
Cunningham, G. W.....	do.....	5,000.00	5,000.00	Supervises enforcement in District No. 7, which includes the States of Tennessee and Kentucky.
Middlebrooks, T. E.....	do.....	5,000.00	5,000.00	Supervises enforcement in District No. 4, which includes the States of Maryland, Virginia, West Virginia, North and South Carolina, and the District of Columbia.
Oyler, Ralph H.....	do.....	5,000.00	5,000.00	Supervises enforcement in District No. 9, which includes the States of Illinois, Wisconsin, and Indiana.

S. Doc. 42, 73-1-6

FUNCTIONS OF THE TREASURY DEPARTMENT



THE TREASURY DEPARTMENT

ORIGIN

DEVELOPMENT OF THE TREASURY BUILDING

ORGANIZATION AND DUTIES

SECRETARIES OF THE TREASURY, 1789 - 1936

(A 1)  
Sept. 15, 1936

## THE TREASURY DEPARTMENT

### 1. - Origin.

Before promulgating the Declaration of Independence on July 4, 1776, and so launching the thirteen colonies as a united nation, the Continental Congress provided for the establishment of a "Treasury Office" and by two empowering resolutions laid the foundation for our modern Treasury Department with its far-reaching functions.

The first action bears the date of February 17, 1776, when the Continental Congress resolved "that a committee of five be appointed for superintending the Treasury," describe the duties of the committee. On April 1, the delegates resolved further "That a Treasury Office of Accounts be instituted and established, and that such office be kept in the city or place where Congress shall from time to time be assembled and hold their sessions, and that the said Office of Accounts be under the direction and superintendence of the standing committee of the Treasury." Two years later the Congress established the offices of Comptroller, Auditor, Treasurer, and two Chambers of Accounts, with three Commissioners each, all to be appointed annually.

On February 11, 1779, the office of the Secretary of the Treasury was established, its salary \$2,000, its duties undefined. The office lapsed within a few months and several subsequent enactments, dealing with the regulation of Treasury affairs and of public accounts, did not re-establish the Secretaryship.

In a resolution of February 7, 1781, a "Superintendent of Finance" was mentioned; a later ordinance, passed September 11 of the same year, designated Commissioners and other officers, under the Superintendent. This office was filled by Robert Morris of Pennsylvania, a signer of the Declaration of Independence and a moving force in the financing of the Revolution. Morris was thus the first financial officer of the Government; he served as Superintendent of Finance from 1781 to 1784, when he resigned. On May 28, 1784, another ordinance appointed a Board of three Commissioners "to superintend the Treasury and manage the finance of the United States, which shall be styled the Board of the Treasury." Those who became Commissioners were John Lewis Gervais, Samuel Osgood and Walter Livingston. Here for a time ended efforts to set up the officials and the mechanism by which public finances should be administered.

Our national Constitution was not adopted for some years thereafter; it went into effect on March 4, 1789. In the first session of the Constitutional Congress, on September 2, 1789, an act was formally passed, "To establish the Treasury Department." Part of Section 1 reads as follows: "There shall be a Department of the Treasury in which shall be the following officers, namely, a Secretary of the Treasury, to be deemed the head of the department; a Comptroller, an Auditor, a Treasurer, a Register, and an assistant to the Secretary of the Treasury, which assistant shall be appointed by the Secretary." The act then specified the duties of each officer, and of the Treasury itself as the department appointed to administer public finance.

To George Washington, our first President, fell the task of designating the first Secretary of the Treasury. He chose a man who had been an officer and his aide-de-camp during the War, who later had practiced law in New York, served as delegate to the Continental Congress, participated in the framing of the Constitution and fought valiantly for its ratification - Alexander Hamilton, then only 32 years old. He was sworn in on September 11, 1789. Associated with Hamilton's name is his first Report to Congress, known now as the Report on the Public Credit and considered one of the great documents in the history of our Government.

Treasury Dept.

Functioned & was housed

at Philadelphia in

1792.

2. - Development of the Treasury Building.

When the United States Treasury Department was established by the First Congress, and for several years thereafter, Philadelphia was the temporary capital of the nation. Included in the scheme of buildings to be provided for the various branches of the public service, soon to be removed to the District of Columbia, were plans for a small wooden structure to house the Treasury. This building, the design of an English architect named George Hatfield, was erected at the northeast corner of the site of the present edifice. Completed in 1799, it was occupied in 1800, when Washington became the seat of the Federal Government.

This early Treasury headquarters in Washington did not remain long in existence, for it was partially destroyed by fire in 1801. Repaired, the building continued in use until 1814, when it, as well as most of the records and documents it contained, was consumed by flames to furnish a spectacle for an invading army. Another building, erected soon afterwards, served as the home of the Treasury until March 31, 1833, when it also was destroyed by fire.

For some time thereafter the Department had no roof of its own. Steps were finally taken to provide one, however, and on July 4, 1836, Congress passed an act, sections 5 and 6 of which authorized the President to cause to be erected "a fireproof building of such dimensions as may be required for the present and future accommodations" of the Department, and appropriating \$100,000 for the purpose.

It was the intention of those delegated by the President to carry out the provisions of the act to locate the building so that it would not obstruct the view along the mile and a half of Washington's broadest street -- Pennsylvania Avenue -- stretching between the White House and the Capitol.

However, Andrew Jackson was a President with a mind of his own, and delay irked him. Had those in authority been abroad early one morning - and doubtless they later wished they had - they would have seen the First Citizen leave the Executive Mansion and with a little group cross briskly over to the vacant Treasury site. After examination of it, the President suddenly came to a halt - as the story goes - planted his cane firmly in the earth near the northeast corner, and exclaimed to those around him, "Right here is where I want the cornerstone laid!" For confirmation of this account Robert Mills, who designed the building on which operations were finally started

in 1838, informed a Congressional Committee that "its precise position" had been determined "by the positive directions of the late President."

Once under way, progress on the new Treasury Building suffered a long series of delays. As the project took shape it failed to gain the approval of the Congressional Committee on Public Buildings and Grounds. In undertaking to pass judgment upon it, the Committee availed itself of the services of one Thomas U. Walker, an architect of Philadelphia. Among the features which the Committee criticised were the location and plan of the building and the material used in its construction. A report to Congress dated March 29, 1838, embodied the Committee's criticisms. One of the objections was that if the plans then being followed were carried out it would be necessary to remove the State Department building, which at that time stood upon ground now occupied by the east end of the north wing of the Treasury. Along with its report, the Committee submitted a draft of a bill actually calling for the demolition of the construction work already in place.

While the Committee waited for Congressional approval of its report building operations were suspended. Congress evidently failed to heed the Committee's recommendations, for operations were shortly resumed, and prosecuted to such advan-

tage that the month of August, 1839, saw installed in the still incomplete building the Secretary of the Department, as well as the Register, the First Comptroller, the Solicitor, and the Commissioner of the General Land Office, which was then a bureau of the Treasury. The Attorney General also had quarters in the building.

As it stood when fully completed in 1842, the Treasury was much smaller and less imposing than it is today, having cost something less than \$700,000. Except on its east side, its outer walls were within the lines of the corridors that now run the length and breadth of the building, and it contained in all but 150 rooms.

Had the original design been followed, with a view to the "future accommodations" of the Department, the building would probably have remained without additions or alterations for a long time to come, the architect's plans having contemplated the expenditure of nearly one and one-half million dollars. However, within a few years, it was found necessary to enlarge the building, and Congress accordingly, by act of March 3, 1855, appropriated \$300,000 for the purpose.

The extension was started in July, 1855, on plans drawn up by Mr. Walker, whose earlier recommendations had been ignored. By September, 1861, the portion which constitutes the present south wing was completed and occupied. The work suffered more or less interruption during the early days of the Civil War, but by 1864 the west wing had been carried up to the line of the present north facade.

Adjacent to the building, on the north, were two other Government buildings; one, at the northwest corner of the Treasury reservation, housing the War and Navy Departments; the other, at the northeast corner, the Department of State. To make room for the north wing, these two buildings were demolished and in 1869 the Treasury north wing was completed. The construction of this wing formed a building of a hollow rectangular shape bisected by a single corridor built across the center from east to west. Thus, after more than a third of a century, the building originally authorized in 1836 was at last approximated. The cost of the structure, with the three wings added, totaled a little more than \$6,000,000; later changes brought the total cost to about \$8,000,000.

### 3. - Present Treasury Building.

The Treasury building, as it stands today, is an imposing structure covering more than 120,000 square feet of ground or nearly five acres, and rising to a height of four stories above the level of the street. In external design it is Grecian. The stone used in the south, west and north sides was quarried on Dix Island, near Rockland, Maine, and brought to Washington in sailing vessels. The facades of the building are adorned by 74 monolithic columns of the Ionic order, each 36 feet in height. Thirty-four of these magnificent pillars are to be found on the east side of the building; 18 upon the west side; and 10 upon the north and south sides, respectively. Of the 34 first-mentioned, 30 are set to form an unbroken colonnade 341 feet long.

These columns are the distinguishing architectural feature of the building, both for their beauty and size. The group of thirty on the east side was originally Virginia sandstone laid up in drums. This sandstone suffered so greatly from time and weather that in 1909 the columns and pilasters behind them, as well as four inches of the face of the building itself, including

cornice and parapet, were removed and replaced by granite. The new columns were monoliths matching those decorating the structure on the south, west and north. The granite used in the restoration of the east side of the Treasury Building was obtained from quarries at East Milford, New Hampshire; the stone was cut and finished in shops at Worcester, Massachusetts, and shipped by rail to Washington. These columns cost approximately \$5,000 apiece, each weighing thirty tons.

What is used today as the main entrance of the building faces Fifteenth Street. Except for the colonnade, this side of the building is much plainer in line than the others. The entrance itself is unpretentious, being composed of five narrow, heavily-barred, cell-like doorways. The west entrance, which faces the White House, was probably intended to be the main one, but convenience to transportation and the business district has favored the opposite side.

The south, west and north entrances, which lead directly to the first floor, are approached by impressive flights of granite steps. In each instance the entrance is sheltered by

a massive portico, whose pediment is supported by eight of the columns already described. The great cash room of the Treasury, arranged much like the public hall and cashiers' windows of a bank, lies behind the north portico. It is a magnificent chamber, lined throughout with marble, 72 feet long, 34 feet wide and 30 feet high. So fine is it indeed that at the time of President Grant's second inauguration, this room was chosen as the most fitting one in Washington in which to hold the famous Inaugural Ball. In the corridors outside the entrance to this room are several particularly interesting cases of exhibits bearing upon the development and mechanical preparation of our national currency.

Entrance through the 15th Street door is to the ground floor of the building, commonly called the basement. Below this is the sub-basement where the mechanical controls of the Treasury are located. In a sunken court on the west side, partially roofed by lawns and driveways above, there is storage place for official cars, delivery trucks and vans; coal bunkers tunnel under the sidewalk above, and to the north one of the power units of the new air-cooling system has recently been submerged below a lawn which now shows no sign of the excavation.

From the sub-basement a passage leads to the Treasury Annex, tunneling under the wide and busy Pennsylvania Avenue. At the north end of the building are burglar and fire-proof vaults, cut off from any contact save to a few designated employees by well-guarded inner stairways. In all there are eleven vaults with time lock and electric protection, in which are stored silver, paper money and bonds to the aggregate amount of many millions. The largest is known as the reserve currency vault and is intended particularly for storage of the reserve supply of paper currency and of silver coin and bullion. The vault next in size is intended for securities and miscellaneous other storage. These two vaults contain approximately 145,000 cubic feet of storage space and are under the control of the Treasurer of the United States. They were constructed during 1933 and 1934 and are considered to be equal, if not superior, to any vaults in existence. These vaults are securely protected by combination and time locks, and by an electrical protection system, so arranged as to indicate to the Captain of the Watch and to Police Headquarters, Washington, any attempt to tamper with or burglarize

them. On the ground floor there is a modern Emergency Room, staffed and managed by the Public Health Service, a branch of the Treasury, and run on a twenty-four hour basis to care for the night-shift employees as well as those who work in the day.

The four full floors above also house a myriad of activities on every corridor. On the first floor - up one flight by a broad, graceful, curving stairway, with deeply worn treads of stone which attest the passing of numberless feet, are the Chief Clerk's and Superintendent's offices, and in one much-visited corridor, near the offices of the Treasurer of the United States, is a framed relic of particular veneration, the American flag over which John Wilkes Booth tripped after assassinating Abraham Lincoln. The flag had been draped over the presidential box and legend has it that holes which it now shows were caused by the spur of the assassin's boot when he tripped and fell to the stage, breaking his ankle. Experts say, however, that age alone is responsible for the gaps in a flag that saw one President assassinated and another, Andrew Johnson, sworn in the next morning on the west front of the Treasury Department building. Although for a time it was

mislaid, the flag has probably never left the building since these events, and it is now carefully preserved in a securely closed case to prevent further exposure to air which might destroy the historic fabric.

On the second floor, in a suite of offices which combine modern comfort with classic dignity, are the reception room and offices of the Secretary of the Treasury, reached by elevator from a private entrance which faces toward the east door of the White House. Contrary to oft-repeated legend, there is no secret underground passage connecting the Executive Mansion and the Treasury. The Secretary's Office commands on the west a view of the trees and lawns of the White House grounds; and to the south, the Alexander Hamilton statue and beyond it the equestrian statue of General William T. Sherman and winding drives and park stretching toward the Washington Monument.

Grouped around these corner offices are those of the Under Secretary, the three Assistant Secretaries, and the several Assistants to the Secretary, with their own subordinate forces. The General Counsel's office occupies the southeast corner of the Secretarial corridor. The third and fourth floors of the building house a multiplicity of Treasury activities and in addition there is in this inner court a building which replaces an earlier one-story structure

put up in 1891. The first building in the court was used as a sample room for the architects' offices, then housed in the main Treasury building. It was also called the "old bicycle room" since, having been built in the days when the Treasury clerks rode to work, it was used as a storage place for their machines. Efforts were made for fifteen years or so to secure funds, either to enlarge this building or to put up a new one in its place. Finally Congress appropriated the funds and there was erected in 1933 to 1934 a two-story vault building with a floor of offices on top. Because of business conditions the building was completed at a cost about half that originally estimated - a substantial saving to the Government and at the same time a contribution to the efficiency of the Treasury offices.

Employees working in the court building are connected with the Securities Division of the Treasury and require constant access to the vaults where millions of dollars worth of securities are deposited, as well as such important documents as the foreign loan notes, which total billions of dollars. Entrance to the building is obtained through offices on the East and West corridors of the first floor. Recently there have been added to the securities stored in the vaults, 50,000 pounds of opium confiscated under the Administration of the present Secretary of the Treasury.

Even with every inch of space utilized, and many of the earlier large offices divided into two or more smaller ones, the building cannot begin to hold all Treasury functions, and Department activities are scattered through many other buildings - some rented, some owned by the Government. Among the latter are the so-called Annex, which houses the Disbursement offices; the Public Health Service Building; the Bureau of Engraving and Printing; the Liberty Loan Annex; the Internal Revenue Building, which now covers most of two blocks; and the Division of Procurement Building, formerly known as the Federal Warehouse.

#### 4. - Organization and Duties.

The Secretary of the Treasury is the official head of the Treasury Department. Under him are an Under Secretary, who is the acting head of the Department in the absence of the Secretary, and three Assistant Secretaries. All are presidential appointees, subject to confirmation by the Senate.

The Department includes a large number of agencies, variously known as bureaus, divisions and offices, with duties that are generally related to or have derived from the fiscal operations of the Government. These agencies report, either directly to the Secretary, to the Under Secretary, or to one of the three Assistant Secretaries, as

directed by the Secretary. Each of the agencies, in turn, has its own head, and its own divisions and sub-divisions, known by various names, each with a responsible head. Authority in operating agencies therefore extends from the Secretary to each employee.

The duties first assigned to the Treasury Department were to collect taxes; to float loans, when tax revenues should be insufficient; to keep the national funds safely and disburse them on the orders of Congress under a plan proposed by the first Secretary; to maintain accounts of these transactions and to keep Congress informed of the conditions of the national finances.

In a nation that started with thirteen small colonies on the Atlantic seaboard, with a population of less than 4,000,000 and with business and commerce in a rudimentary stage, a personnel of approximately 100 at the national capital served to staff the Treasury Department at the outset, supplemented by collectors of customs at ports and collectors of internal revenue in districts.

The original collection and fiscal functions of the Department have largely remained unchanged in fundamentals, but its work has been augmented by the growth to a national population of more than 125,000,000, the vast increase in

national wealth and general business and the consequent growth in the scope of Governmental operations. In addition to the functions first assigned to the Treasury, moreover, succeeding Congresses charged the Department with varied new duties, largely growing out of the original framework devised by the founders of the nation. The coinage of metallic money was an early development, followed in the Civil War period by the production of paper currency.

From a duty early assigned to Collectors of Customs of collecting from owners or masters of vessels fees for the medical care and treatment of American seamen grew the Marine Hospital Service, the forerunner of the present Public Health Service, which still conducts the marine hospitals in addition to its many other functions.

Out of the Revenue Cutter Service, which was the nation's first armed sea force, charged with affording protection along the coasts against law violators, and the Life Saving Service which maintained shore stations for life saving work, the United States Coast Guard developed. The printing of paper money resulted in counterfeiting efforts by criminals; to combat them the Secret Service was organized. The enactment of national legislation to combat drug addiction led to the organization of the Bureau of Narcotics. Supervision of the construction

of Federal buildings was entrusted to the Treasury Department at an early date. The office of Supervising Architect has lately been absorbed into a Division of Procurement, with one branch in charge of public works and another in charge of purchase of supplies and materials for widely varied governmental operations. Duties of both the original agencies and those established later were broadened constantly to meet new demands. To carry out these functions the personnel of the Department was increased in recent years to between 60,000 and 65,000 persons, approximately one-fourth in Washington and three-fourths in the field. The total number, listed as employees of the Department, however, includes several thousand persons, state and local health officers, who cooperate with the Public Health Service in reporting morbidity data from their jurisdictions and who receive no pay or are paid on a \$1 per annum basis, and also many others who receive fees or serve as part-time employees.

Present operations of the Treasury Department may be grouped broadly under these headings:

1. The collection of current revenues.
2. The flotation of loans and their payment.
3. The custody and disbursement of funds received from these and other sources, and the keeping of accounts.
4. The supervision of national banks.
5. The physical production of money.
6. Miscellaneous law enforcement and public service activities.

The principal agencies of the Treasury Department through which these operations are carried out and their major duties are described in the following pages. The groupings of agencies is in relation to their duties, rather than to date of organization or other factors:

#### Collection of Revenues

Almost from the start of the national Government tariff duties on imports and various types of internal taxes developed as the chief sources of revenues. The customs service and the internal revenue service eventually developed as separate agencies in the Treasury Department handling these collections.

The Bureau of Customs, established by Act of Congress in 1927, is an outgrowth of the "Customs Service" created in 1789 by the second Act of the first Congress. Its form of organization dates from 1912, when several of its present functions, then exercised by other divisions of the Treasury, were taken over by the Division of Customs in the Secretary's Office.

Its principal functions are the collection of duties on imports and the detection and prevention of smuggling, both of commodities subject to duty and of contraband, such as narcotics.

The Bureau also cooperates with other Treasury services and with other departments and offices of the Government in the enforcement of numerous laws relating to the importation and exportation of merchandise, the entrance and clearance of vessels, and immigration.

The Customs Agency Service, a branch of the Bureau, is an investigative and law enforcement unit. The Washington offices of the Bureau are in rented quarters in business buildings near the Treasury. Collectors of Customs, one for each of the 49 customs collection districts, and deputy collectors are in charge at ports of entry throughout the United States, Alaska, Hawaii, Puerto Rico, and the Virgin Islands. Customs collections reached a high mark of \$602,000,000 in 1929 and dropped to \$251,000,000 in 1933, but have increased in succeeding years.

THE BUREAU OF INTERNAL REVENUE - The first internal revenue taxes were those imposed upon distilled spirits in 1791, followed by taxes on carriages, dealers in spirits, sugar and snuff, and various other classes of commodities. The office of Commissioner of Internal Revenue was created in 1863. The present organization of the Bureau includes the Income Tax Unit, the Alcohol Tax Unit and the Miscellaneous Tax Unit, the titles indicating their duties. The Accounts and Collections Unit deals with the Collectors of Internal Revenue, located at convenient points throughout the United States. The Intelligence Unit, reporting directly to the Commissioner, handles internal revenue law enforcement work and investigations, including personnel investigations for all branches of the Treasury Department. The field service is divided into collection and field audit services and the supervisory field service of the Alcohol Tax Unit. In addition, traveling intelligence agents, supervisors of accounts and collections, miscellaneous and sales tax agents and field inspection service agents operate from Washington to coordinate the work of the Washington and field offices.

The Internal Revenue Service is the largest of the Treasury agencies, with a personnel that has ranged in recent years from 15,000 to 20,000, about one-fourth in Washington and three-fourths in the field. In Washington, it occupies a modern building of its own in the Federal Triangle. Collectors of Internal Revenue deal directly with the public in the field. Total collections reached a peak of \$5,408 millions in 1920 and have averaged about \$2,500 millions in recent years.

#### Public Debt Service

Since the collection of revenues from taxes of various kinds, and the expenditure of money for Governmental needs never exactly equal each other, it has been necessary from the earliest history of the Government to meet emergency needs through loans, which are repaid when income exceeds expenditures.

THE OFFICE OF THE COMMISSIONER OF THE PUBLIC DEBT was established in the Treasury Department to handle this work. In addition to conducting transactions in bonds and other interest-bearing securities it handles the currency, which represents non-interest-bearing debt.

The Division of Loans and Currency receives securities from the Bureau of Engraving and Printing and conducts exchanges, transfers, conversions and replacements. It also

audits redeemed paper currency. The office of the Register of the Treasury records securities as they are retired, including paid interest coupons.

The Division of Paper Custody superintends the manufacture of the distinctive paper used in currency and securities, with a field force, has custody of the paper as it is delivered and issues it to the Bureau of Engraving and Printing.

The Division of Accounts and Audits keeps books dealing with the work of this office and such related work as is conducted by the Treasurer of the United States and by Federal Reserve banks as fiscal agents of the United States. Accounts are also maintained covering reserve stocks of currency, stamps and securities, collateral held in trust, and other items.

#### Handling the Finances

The system of handling public funds, set up at the beginning of our national existence, has remained unchanged in its fundamentals. Congress appropriates money to various departments and independent establishments. These requisition the Treasury for funds as they need them. In the Treasury a warrant is first issued. This must secure the approval of the Comptroller, to certify that the use of the money meets the terms of the law. Unless the money is to be paid in cash,

a check is then issued by disbursement officials, drawn upon the Treasurer of the United States. All of these functions are handled by the Treasury Department, except that of Comptroller.

The General Accounting Office, under the Comptroller General of the United States, has been set up in recent years for this purpose. In addition to the verification under this system, through the accounts kept in each of these offices, the Treasury maintains a general bookkeeping system.

Most of the Treasury fiscal agencies have offices in the main Treasury Building. The Treasury Annex, however, houses the disbursement operations, while activities for emergency agencies are being temporarily carried on in other quarters.

THE TREASURER OF THE UNITED STATES is the official custodian of the nation's money. He receives it from agencies which collect revenues and float loans. He pays it upon warrants under the system previously described. He receives from the Bureau of Engraving and Printing paper currency of the United States and redeems currency unfit for further circulation, including that issued by Federal Reserve Banks and National Banks. He issues the Daily Statement of the Treasury and other statements dealing with the nation's fiscal position. Divisions in his office, with duties which are in general in-

dicated by their names, are the Chief Clerk, Cashier, Division of Securities, Currency Redemption Division, Division of General Accounts, and Accounting Division.

THE OFFICE OF THE COMMISSIONER OF ACCOUNTS AND DEPOSITS through the Division of Bookkeeping and Warrants draws the warrants upon which funds are obtained from the Treasurer of the United States, and keeps a complete account of all transactions relating to the receipt, appropriation and expenditure of public money. Through the Division of Disbursement, organized by Executive Order of June 10, 1933, checks are distributed and cash payments made. During the year ending June 30, 1935, the Washington office of this division issued more than 26,000,000 checks and also made cash payments twice a month to approximately 25,000 Federal employees in Washington. Its operations are being extended to all parts of the United States, taking over disbursing functions previously handled directly by other Government departments.

The Division of Deposits has charge of the designation and supervision of the more than 4,500 depositaries in which Government funds are kept for greater convenience in disbursement. The Commissioner of Accounts and Deposits also prepares estimates of the future cash position of the Treasury in

connection with plans for financing, handles accounts and collections on obligations of foreign governments to the United States, controls investment accounts of the Government and trust funds.

THE BUREAU OF THE COMPTROLLER OF THE CURRENCY provides one of the important links between the Treasury Department and the banking system. It was established at the time of the Civil War to carry out legislation which allowed the issuance of national bank notes secured by certain government bonds. National bank notes are no longer issued due to the expiration on July 22, 1935, of the circulation privilege formerly conferred on United States bonds. The major duty of the Comptroller of the Currency has become the supervision of national banks. There is maintained in each Federal Reserve District a Chief Examiner's Office with a corps of examiners, assistants and clerks to carry on the periodical examination of national banks.

The Comptroller has the sole power to charter national banks, is responsible for approving consolidations of national banks and of state banks with national banks; for the supervision of banks which have gone into voluntary liquidation; and for granting branches to national banks. He has control

over the affairs of insolvent national banks, and must appoint receivers under whose direction the assets of the banks are liquidated and the proceeds distributed to creditors.

The Comptroller is required to make his annual report directly to Congress and to recommend such changes and amendments to the banking laws as he deems advisable. He is a member of the Board of the Federal Deposit Insurance Corporation.

#### Physical Production of Money

Two agencies of the Treasury Department produce the coin and currency required for the conduct of business.

THE BUREAU OF THE MINT provides metallic coin. The first coinage mint was established at Philadelphia in 1793. Main offices of the Bureau of the Mint are in the Treasury Department at Washington. Coinage mints are operated at Philadelphia, Denver, and San Francisco, and assay offices at New York, New Orleans and Seattle. In addition to producing coin, the mints and assay offices receive gold and silver bullion and have the custody of stocks of these precious metals. A bullion depository at Fort Knox, Kentucky, has been established for the safekeeping of part of these stocks.

THE BUREAU OF ENGRAVING AND PRINTING originated from action taken by the Government during the Civil War to produce

paper currency. The present operations of the Bureau in Washington employ between 4,000 and 5,000 persons, making it one of the largest Treasury Department establishments in the capital. Besides providing all paper currency, the Bureau produces bonds, notes, bills and other securities, revenue stamps, postage stamps and a wide variety of other official forms. The Bureau is established in a modern factory-type building and is open to inspection by visitors to Washington.

Law Enforcement and General Service Agencies

THE SECRET SERVICE DIVISION is the major law enforcement agency of the Treasury Department. It was organized in 1864 for the suppression of counterfeiting. Following the assassination of President McKinley the service was assigned the duty of protecting the President and members of his family and the President-elect. It is also charged with enforcement of criminal provisions of the Farm Loan Act, the Adjusted Compensation Act and other laws and may be assigned other duties by the Secretary of the Treasury.

THE BUREAU OF NARCOTICS is charged generally with the duty of limiting the use of habit-forming drugs to legitimate medical and scientific purposes, supervising the enforcement

of the Harrison Act and related statutes. The Bureau cooperates with the Public Health Service in determining quantities of narcotics allowed to be imported for legitimate use, with the Bureau of Customs in preventing illegal imports and with the various states in suppressing illegal sales. The Bureau also cooperates with the State Department in the discharge of this nation's obligations under international agreements respecting narcotics.

THE UNITED STATES COAST GUARD combines the duties of protection of life and property with enforcement of Federal laws upon navigable waters and the high seas. In its origin it traces back to 1790; in its present form, to 1915 when the Revenue Cutter Service and the Life Saving Service was amalgamated. The Coast Guard personnel in recent years has approximated 10,000. Its fleet ranges from oar-propelled lifeboats at shore life saving stations to modern cutters and airplanes. Both shore and sea equipment is used in protective duties. One notable service is the North Atlantic ice patrol. Aid to vessels in distress, removal of derelicts, medical aid and care of shipwrecked persons are among other activities.

In addition to the suppression of smuggling, the Coast Guard protects fisheries, seal, otter and game, and enforces

laws and regulations relative to neutrality, immigration, quarantine, and governing the anchorage and movements of vessels (Captain of the Port) in ports and localities where Federal regulations are in effect; and patrols regattas and marine parades. It has a wide scope of duties in enforcement of marine laws and in enforcing general laws and providing services in remote parts of Alaska.

The Coast Guard constitutes a part of the military forces of the United States at all times, operating as a part of the Navy in time of war or whenever the President shall so direct. A Coast Guard Academy is operated at New London, Connecticut, to train officers for the service.

THE BUREAU OF THE PUBLIC HEALTH SERVICE is charged with the general duty of protecting the health of the nation's population. In performing this duty it conducts research on diseases of mankind, administers the quarantine laws to prevent the introduction of diseases from abroad, acts to prevent the interstate spread of disease, and cooperates with State and local health services.

The Public Health Service occupies its own building in Washington and carries on its activities through eight administrative divisions and the office of the Chief Clerk.

The divisions and their duties are:

The Division of Scientific Research conducts scientific investigations, issues information on its research, and regulates the manufacture of biological products used in the prevention and treatment of diseases of man.

The Division of Foreign and Insular Quarantine administers the quarantine laws, observes international sanitary conventions, medically examines arriving immigrants, inspects arriving aliens, and examines intending immigrants at American consulates abroad.

The Division of Domestic Quarantine enforces the Interstate Quarantine Regulations, controls water supplies used on interstate carriers, and assists and cooperates with State and local health authorities.

The Division of Sanitary Reports and Statistics collects, compiles and publishes information regarding the prevalence and geographic distribution of disease, court decisions and regulations relating to public health, and distributes Service publications.

The Division of Marine Hospitals and Relief furnishes hospital and out-patient treatment to American seamen and other legal beneficiaries of the Public Health Service.

The Division of Mental Hygiene administers two Federal narcotic farms, conducts studies on drug addiction and the legitimate needs for narcotic drugs, and on the prevention and treatment of mental diseases, and furnishes medical services in Federal penal institutions.

The Division of Venereal Diseases investigates the cause, treatment, and prevention of venereal infections, makes surveys regarding prevalence of these conditions, and cooperates with States in the control of such diseases.

The Division of Personnel and Accounts has charge of personnel matters, bookkeeping and accounting, and property records. These activities are coordinated and are under the immediate supervision of the Surgeon General.

THE PROCUREMENT DIVISION occupies a large warehouse and office building in Washington, formerly known as the Federal Warehouse. The division has two main branches. The Public Buildings Branch plans and constructs Government buildings, including the acquisition of sites. In recent years the value of work under construction at a given time has averaged \$100,000,000 or more. A Section of Space Control receives requests for space from all Government agencies which will

occupy a proposed building, makes the original allotments and such changes in space as are necessary from time to time, clears leases of space in private buildings, and disposes of buildings and sites no longer needed for Federal use. A Section of Painting and Sculpture has charge of mural paintings and statuary for Government buildings.

Other sections are organized for other administrative work pertaining to construction. The Branch of Supply has general charge of purchases ranging from pins and paper clips to massive materials and machinery. All purchases are made after competitive bidding. In addition to definite quantity contracts, term contracts for indefinite quantities of different commodities are executed, and against these, orders may be placed by any of the Federal Departments. In this connection the branch maintains the Federal Standard Stock Catalog. Property no longer required by the Government agency holding it and property seized for law violations are handled by a Surplus Property Section for transfer to other Government agencies. In this manner contraband alcohol seized by the Coast Guard or Customs may go to the Army for

manufacture of smokeless powder and uniforms no longer usable by the Army may be used in the Indian Service.

Treasury Staff Agencies

In addition to the agencies already listed, which deal directly with the public or others outside of the Treasury Department, services of the Department are performed by a number of staff agencies. Among these are:

THE GENERAL COUNSEL FOR THE TREASURY, who is its chief law officer, in charge of all its legal activities. Assistants are assigned to various agencies.

The office had its inception in 1820 under the name of Agent of the Treasury. By Act of Congress in 1830 the functions and duties of the office were materially increased and its name changed to that of Solicitor of the Treasury, that office being abolished by the Revenue Act of 1934; this Act also abolished the Office of General Counsel for the Bureau of Internal Revenue. The powers, duties, and functions of the two abolished offices, as well as other legal activities of the Department, were, under this Act, consolidated in and placed under the direct supervision and control of the General Counsel for the Department.

THE OFFICE OF DIRECTOR OF RESEARCH AND STATISTICS: this office has charge of economic studies and provides a combined research, actuarial and statistical service.

THE ADMINISTRATIVE ASSISTANT TO THE SECRETARY, who is in direct charge of general administrative matters for the Department. Under him are the offices of Chief Clerk and Superintendent, the Division of Appointments, the Division of Supply and the Correspondence Division, with duties reflected by their titles.

Reporting directly to the Secretary of the Treasury are a number of Assistants to the Secretary, who are assigned to such duties as may be designated by the Secretary. Often these duties are of a functional nature, affecting two or more separate agencies, with a view to coordinating their work in some respects, or of meeting special problems. In some instances attached to the Secretary's office, in others detailed to special agencies, are a number of technical experts, assigned to general or special services.

One important function originally assigned to the Treasury Department, that of handling public lands, has been

withdrawn. During the period of the nation's greatest territorial expansion the General Land Office operated as a branch of the Treasury Department. It was later transferred to the Department of the Interior.

5. - The Treasury Seal.

The Official insignia of the Department is the Great Seal of the Treasury which is older than the Constitution of the United States. The seal was designed under the direction of a committee appointed September 26, 1778, and composed of John Witherspoon, Gouverneur Morris and R. H. Lee. The date of its adoption is not known but it is affixed to documents issued in 1782. The seal is imprinted upon money and official documents. The design includes a shield on which appear the scales of justice; a key, the emblem of official authority; and thirteen stars for the original colonies. A Latin legend circularly enclosing the shield reads "Thesaur. Amer. Septent. Sigil.," an abbreviation of "Thesauri Americae Septentrionalis Sigillum," meaning "The Seal of the Treasury of North America."

The Secretary of the Treasury, the Under Secretary, and the Assistant Secretaries have their own flags, the Secretary's flag having a blue field with white stars, crossed keys and

an anchor; the Under Secretary's flag has a red field, and those of the Assistant Secretaries have a white field. The Coast Guard also has its own insignia, with a design which includes crossed anchors, a shield, the name of the service, the year of its founding, 1790, and the Latin motto "Semper Paratus" meaning "Always Ready." The Public Health Service has an insignia with a design showing a fouled anchor, nautical distress signal, representing the work in the care of seamen, crossed with the caduceus, the wand of Mercury, signifying a messenger of the gods and representing the protection of the health of the people. The design includes the year of origin of the service, the date of the act authorizing its first sole activity -- the medical care and treatment for American merchant seamen.

6. - Secretaries of the Treasury

Following is a list of Secretaries of the Treasury and the Presidents under whom they served.

<u>Presidents</u>	<u>Secretary of the Treasury</u>	<u>Term of Service</u>	
		<u>From</u>	<u>To</u>
Washington.....	Alexander Hamilton, New York	Sept. 11, 1789	Jan. 31, 1795
	Oliver Wolcott, Connecticut	Feb. 3, 1795	Mar. 3, 1797
Adams.....	Oliver Wolcott, Connecticut	Mar. 4, 1797	Dec. 31, 1800
	Samuel Dexter, Massachusetts	Jan. 1, 1801	Mar. 3, 1801
Jefferson.....	Samuel Dexter, Massachusetts	Mar. 4, 1801	May 13, 1801
	Albert Gallatin, Pennsylvania	May 14, 1801	Mar. 3, 1809
Madison.....	Albert Gallatin, Pennsylvania	Mar. 4, 1809	Apr. 17, 1813
	George W. Campbell, Tennessee	Feb. 8, 1814	Oct. 5, 1814
	Alexander J. Dallas, Pennsylvania	Oct. 6, 1814	Oct. 21, 1816
	William H. Crawford, Georgia	Oct. 22, 1816	Mar. 3, 1817
Monroe.....	William H. Crawford, Georgia	Mar. 4, 1817	Mar. 6, 1825
Adams, J. Q.....	Richard Rush, Pennsylvania	Mar. 7, 1825	Mar. 5, 1829
Jackson.....	Samuel D. Ingham, Pennsylvania	Mar. 6, 1829	June 20, 1831
	Louis McLane, Delaware	Aug. 8, 1831	May 28, 1833
	Wm. J. Duane, Pennsylvania	May 29, 1833	Sept. 22, 1833
	Roger B. Taney, Maryland	Sept. 23, 1833	June 25, 1834
	Levi Woodbury, New Hampshire	July 1, 1834	Mar. 3, 1837
Van Buren.....	Levi Woodbury, New Hampshire	Mar. 4, 1837	Mar. 3, 1841
Harrison.....	Thomas Ewing, Ohio	Mar. 6, 1841	Apr. 4, 1841
Tyler.....	Thomas Ewing, Ohio	April 5, 1841	Sept. 11, 1841
	Walter Forward, Pennsylvania	Sept. 13, 1841	Mar. 1, 1843
	John C. Spencer, New York	Mar. 8, 1843	May 2, 1844
	George M. Bibb, Kentucky	July 4, 1844	Mar. 4, 1845
Polk.....	George M. Bibb, Kentucky	Mar. 5, 1845	Mar. 7, 1845
	Robert J. Walker, Mississippi	Mar. 8, 1845	Mar. 5, 1849

<u>Presidents</u>	<u>Secretary of the Treasury</u>	<u>Term of Service</u>	
		<u>From</u>	<u>To</u>
Taylor.....	Wm. M. Meredith, Pennsylvania	Mar. 8, 1849	July 9, 1850
Fillmore.....	Wm. M. Meredith, Pennsylvania	July 10, 1850	July 22, 1850
	Thomas Corwin, Ohio	July 23, 1850	Mar. 6, 1853
Pierce.....	James Guthrie, Kentucky	Mar. 7, 1853	Mar. 6, 1857
Buchanan.....	Howell Cobb, Georgia	Mar. 7, 1857	Dec. 8, 1860
	Philip F. Thomas, Maryland	Dec. 12, 1860	Jan. 14, 1861
	John A. Dix, New York	Jan. 15, 1861	Mar. 6, 1861
Lincoln.....	Salmon P. Chase, Ohio	Mar. 7, 1861	June 30, 1864
	Wm. P. Fessenden, Maine	July 5, 1864	Mar. 3, 1865
	Hugh McCulloch, Indiana	Mar. 9, 1865	Apr. 15, 1865
Johnson.....	Hugh McCulloch, Indiana	Apr. 16, 1865	Mar. 5, 1869
Grant.....	George S. Boutwell, Massachusetts	Mar. 12, 1869	Mar. 16, 1873
	Wm. A. Richardson, Massachusetts	Mar. 17, 1873	June 3, 1874
	Benjamin H. Bristow, Kentucky	June 4, 1874	June 20, 1876
	Lot M. Morrill, Maine	June 7, 1876	Mar. 3, 1877
Hayes.....	Lot M. Morrill, Maine	Mar. 4, 1877	Mar. 9, 1877
	John Sherman, Ohio	Mar. 10, 1877	Mar. 3, 1881
Garfield.....	Wm. Windom, Minnesota	Mar. 8, 1881	Sept. 19, 1881
Arthur.....	Wm. Windom, Minnesota	Sept. 20, 1881	Nov. 13, 1881
	Charles J. Folger, New York	Nov. 14, 1881	Sept. 4, 1884
	Walter Q. Gresham, Indiana	Sept. 25, 1884	Oct. 30, 1884
	Hugh McCulloch, Indiana	Oct. 31, 1884	Mar. 3, 1885
Cleveland.....	Hugh McCulloch, Indiana	Mar. 4, 1885	Mar. 7, 1885
	Daniel Manning, New York	Mar. 8, 1885	Mar. 31, 1887
	Charles S. Fairchild, New York	Apr. 1, 1887	Mar. 3, 1889

<u>Presidents</u>	<u>Secretary of the Treasury</u>	<u>Term of Service</u>				
		<u>From</u>	<u>To</u>			
Harrison, B.....	Chas. S. Fairchild, New York	Mar. 4, 1889	Mar. 6, 1889			
	Wm. Windom, Minnesota	Mar. 7, 1889	Jan. 20, 1891			
	Charles Foster, Ohio	Feb. 25, 1891	Mar. 3, 1893			
Cleveland.....	Charles Foster, Ohio	Mar. 4, 1893	Mar. 6, 1893			
	John G. Carlisle, Kentucky	Mar. 7, 1893	Mar. 3, 1897			
McKinley.....	John G. Carlisle, Kentucky	Mar. 4, 1897	Mar. 5, 1897			
	Lyman J. Gage, Illinois.	Mar. 6, 1897	Sept. 14, 1901			
Roosevelt.....	Lyman J. Gage, Illinois	Sept. 15, 1901	Jan. 31, 1902			
	L. M. Shaw, Iowa	Feb. 1, 1902	Mar. 3, 1907			
	C. B. Cortelyou, New York	Mar. 4, 1907	Mar. 7, 1909			
Taft.....	Franklin MacVeagh, Illinois	Mar. 8, 1909	Mar. 5, 1913			
Wilson.....	W. G. McAdoo, New York	Mar. 6, 1913	Dec. 15, 1918			
	Carter Glass, Virginia	Dec. 16, 1918	Feb. 1, 1920			
	David F. Houston, Missouri	Feb. 2, 1920	Mar. 3, 1921			
Harding ) Coolidge ) Hoover )	Andrew W. Mellon, Pennsylvania	Mar. 4, 1921	Feb. 12, 1932			
Hoover.....				Ogden L. Mills, New York	Feb. 13, 1932	Mar. 4, 1933
Roosevelt, F. D.				William H. Woodin, New York	Mar. 5, 1933	Dec. 31, 1933
	Henry Morgenthau, Jr., New York	Jan. 1, 1934				

TREASURY DEPARTMENT

DESCRIPTION OF BUILDING

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## THE TREASURY BUILDING

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The United States Treasury Department was established by an act of the First Congress approved September 2, 1789. At this time, and for several years thereafter, Philadelphia was the temporary capitol of the nation. In the scheme of buildings to be provided for occupancy by the various branches of the public service soon to be removed to the District of Columbia were included plans for a small wooden structure to house the Treasury. This building, the design of an English architect named George Hatfield, was placed at the northeast corner of the site of the present edifice. It was completed in 1799 and occupied in 1800, when Washington became the seat of the federal Government.

Built of perishable material, this the first government-owned quarters of the Treasury was not destined to remain in existence long enough to attain much historical distinction. It was partially destroyed by fire in 1801. Repaired, it continued to be occupied by the Department until 1814, when building, as well as most of the records and documents of the Department, was consumed by flames to furnish a spectacle for an invading army. Another building, erected soon afterwards, served as the home of the Treasury until March 31, 1833, on which date it likewise was destroyed by fire.

For sometime after the last-mentioned date the Department had no roof of its own. Steps were taken to provide one, however, in 1836, on July 4 of which year Congress passed an act, sections 5 and 6 of which authorized the President to cause to be erected "a fireproof building of such dimensions as may be required for the present and future accommodations" of the Department. The language of the sections mentioned is quoted in full here as being of special historical interest:

Sec. 5. And be it further enacted, (That) the President of the United States be, and he hereby is authorized to cause to be erected on or near the site of the former treasury building, or on any other public lot which he may select, a fire-proof building of such dimensions as may be required for the present and future accommodations of the Treasury Department, upon such plan and of such materials as he may deem most advantageous; and that for this purpose there be appropriated out of any money in the Treasury not otherwise appropriated, the sum of one hundred thousand dollars.

Sec. 6. And be it further enacted, That the material of which the walls of the Capitol and President's mansion are constructed, shall be adopted for the construction of the aforesaid building: Provided, upon full inquiry, a cheaper and more suitable material cannot be obtained. And provided always, That the foundation walls of the said buildings below the surface of the earth and two feet above shall be of the hardest and most solid rock.

It was the intention of those who were delegated by the President to carry out the provisions of the act so to locate the building that it would not obstruct the view along the mile and a half of Washington's broadest street -- Pennsylvania Avenue -- stretching between the White House and the Capitol.

Site chosen by Jackson.

If a story that has gained wide circulation relative to this enterprise may be credited, the failure to fulfill this intention was due to the personal interference of President Jackson. Anxious, possibly, to see the matter under way before he went out of office, and becoming impatient, doubtless, over the delay of his agents in deciding where the building should stand, he left the Executive Mansion one morning determined to set things going. After he had inspected the site, so the story goes, he planted his cane in the earth near the northeast corner and exclaimed to those in attendance: "Right here is where I want the corner stone laid!"

Whether or not the incident mentioned really occurred, the substance of the story is supported by evidence of an official character, for in 1838 Robert Mills, who designed the building that was finally erected, informed a Congressional committee that its "precise position" had been determined by the "positive directions of the late President."

In any event, the splendid vista eastward from the White House, which future generations might have enjoyed but for a president's impulsive action, was forever obstructed when the Treasury structure rose within the lines of a thoroughfare whose fame is today country-wide as the scene of great pageants, civic and military.

Imposing Building Contemplated

It seems to have been the intention of the government to erect a handsome building without regard to cost, although the ensuing building operations were apparently carried on without definite plan. As it was, the project failed to meet the approval of the Congressional Committee on Public Buildings and Grounds. In undertaking to pass judgment upon it, the committee availed itself of the services of one Thomas U. Walker, an architect of Philadelphia. Among other things the committee found to criticize were the location and plan of the building and the material used in its construction. A report to Congress dated March 29, 1838, embodied the committee's criticisms. One of the objections made was that if the plans then being followed were carried out it would be necessary to remove the State Department building, which at that time stood upon ground now occupied by the east end of the north wing of the Treasury. Along with its report, the committee submitted a draft of a bill actually calling for the demolition of the construction work already in place.

While the committee waited for Congressional approval of its report building operations were suspended. Congress evidently failed to heed the committee's recommendations, for operations were shortly resumed, and prosecuted to such advantage that the month of August, 1839, saw installed in the still incomplete building the Secretary of the Department and members of his official family as follows: the Register, the First Comptroller, the Solicitor, and the Commissioner of the General Land Office, the office last named being then a bureau of the Treasury. The Attorney General was also quartered in the building.

As it stood when fully completed in 1842, the Treasury was much smaller and less imposing than it is today, having cost something less than seven hundred thousand dollars. Except on its front or east side, its outer walls were within the lines of the corridors that now run the length and breadth of the building. It contained but 150 rooms, less than half the number provided after the structure was enlarged to its present proportions.

Had the original design been followed, to erect a building adequate for the "future accommodations" of the Department the building would probably have remained without additions or alterations for a long time to come, the architect's plans having contemplated the expenditure of nearly a million and a half dollars.

#### Three Wings Added

Because of the failure to provide for the Department's future needs, in so far as they could have been reasonably anticipated, it was found necessary in a few years to enlarge the building. Accordingly, Congress, by act of March 3, 1855, granted the requisite authority, and appropriated three hundred thousand dollars for the purpose. The enlargement was undertaken upon plans prepared by Mr. Walker, whose services the Committee on Public Buildings and Grounds had requisitioned some years before in their endeavors to effect a shift of site and change of plans while the work of construction was under way.

The extension was started in July 1855. By September of 1861 that portion constituting the present south wing was completed and occupied. The work suffered more or less interruption during the early days of the Civil War, but by 1864 the west wing had been carried up to the line of the present north facade.

Adjacent to the building, on the north, were to be found two other government buildings: one, housing the War and Navy Departments; the other, the Department of State, as previously indicated. The building first-mentioned stood at the northwest corner of the Treasury reservation; the other, at the northeast corner. These were vacated and torn down to make room for the north wing. This wing was completed in 1869.

Thus, after more than a third of a century, the building originally legislated for in 1836 was at last nearly circumscribed by additions that gave it an amplitude and magnificence doubtless far exceeding the conception of those associated with the earlier project. The cost of the structure, with the three wings added, was a little over six millions.

#### Building Inadequate to Present Needs

The growth of Department business was such during the years the extension was under construction that upon its completion the building was found too small to accommodate all the bureaus of the Treasury. It was therefore necessary to continue the practice of providing rented quarters for a portion of the Departmental force. The inadequacy of the building in this connection may be understood when it is known that of the seven thousand and over Treasury employees on duty in Washington at the present time not more than two thousand are quartered under its roof.

#### Description of Building

The Treasury building, as it stands today, is an imposing monumental structure covering more than 120,000 square feet of ground, and rising to a height of four stories above the level of the street. In design it is pure Grecian, furnishing what is claimed to be the finest example of this style of architecture in Washington, if not in the entire country. The stone used in the three wings was quarried on Dix Island, near Rockland, Maine, and brought to Washington in sailing vessels.

The facades of the building are adorned by 74 monolithic columns of the Ionic order, each 36 feet in height. Thirty-four of these magnificent pillars are to be found on the front of the building; 18 upon the west side; and 10 upon the north and south sides, respectively. Of the 34 first-mentioned, 30 are set to form an unbroken colonnade 341 feet long.

What is called the main entrance of the building gives directly upon the street toward the east. Except for the colonnade referred to, this side of the building is much plainer in line than the others. The entrance itself is unpretentious, being composed of five narrow, heavily barred, cell-like door-ways, entirely devoid of ornament. This entrance is used largely by the body of Treasury employees.

The south, west and north entrances, which lead directly to the first floor, are approached by impressive flights of granite steps. In each instance, the entrance is sheltered by a massive portico, whose pediment is supported by eight of the columns above-described.

It may be explained incidentally that these columns are the distinguishing feature of the building, architecturally, both for their beauty and size. The group on the east side, numbering 30 columns, was originally of sandstone

laid up in drums. This sandstone suffered to such an extent from time and weather that the columns and pilasters back of same, also four inches of the face of the building itself, including cornice and parapet, were removed in the year 1909, and replaced by granite. The columns supplied were monoliths matching those embellishing the other portions of the structure on the south, west and north.

The granite used in the restoration of the east front of the Treasury Building was obtained from quarries at East Milford, New Hampshire, the stone cut and finished in shops at Worcester, Massachusetts, and shipped by rail to Washington.

The columns cost approximately \$5,000 apiece, and the weight of each is thirty tons.

The ground floor of the building (commonly called the basement) and the three full stories above it are given over to the Department's executive staff and its clerical and laboring forces. The offices of the Secretary and his administrative aids are situated on the second floor in the south wing.

The sub-basement (it would be called a cellar by a private owner) extends only under the three wings. It contains the storerooms, where are kept the supplies and furnishings for use in the building; the repair shops, the heating apparatus; and the machinery for running the Department's elevator service and its ice plant. That portion of the sub-basement under the north wing is taken up by the vaults of the Treasurer's office, in which are stored the large portion of the government's supply of silver and gold.

There are, all told, 15 safety vaults in the building, ranging in size from 10 x 16 feet to about 50 x 90 feet. Stored therein are gold, silver, paper money and security bonds to the aggregate amount of many millions, one of the coin vaults having more than a hundred million dollars. These vaults are securely protected by combination and time locks, and by an electrical protection system, so arranged as to indicate to the Captain of the Watch and to Police Headquarters, Washington, any attempt to tamper with or burglarize them.

A considerable part of the space next the roof that was formerly the attic was remodeled in 1910 to furnish quarters for the Office of the Supervising Architect of the Treasury.

As originally constructed the Treasury Building had none of the so-called modern improvements. It was heated by fireplaces and lighted by oil lamps. There were, of course, no elevators either, as may be inferred by a glance at the deeply worn slabs of stone which form the treads of some of the building's stairways, and by the facings of stone set in other treads worn out by the abrasions of numberless feet.

The sanitation of the building was doubtless no less primitive, originally, than were its systems of heating and lighting. In line with the march of progress, and at much cost of remodeling and tearing up of flooring

and walls, modern systems of heating and lighting and sanitation have been installed, so that in the matter of present day conveniences the building will compare favorably with other office structures erected within the last twenty years or so.

#### Surroundings and View.

The reservation occupied by the Treasury building, contains approximately five acres. It is situated in the heart of Washington's financial district, or rather an aggregation of financial institutions has grown up about it. To the east and north the view from the building is considerably restricted by these institutions and a number of large office structures. On the side first-mentioned its walls for the major portion of its length rise directly from the pavement with practically no softening line of park space in between. The main entrance, already described, looks from this side almost directly up F Street -- the capital's shopping thoroughfare and fashionable promenade. Between the building and the line of street on the north sunken gardens lend a restful touch of color to the sombre outlook upon concrete pavement and walls of marble and brick. On the west strips of lawn edge the limited space between building and street, but the lack of verdure upon this side passes unnoticed in contemplation of the spacious tree-covered grounds of the White House, just across the way.

The view from the south wing of the building is one of incomparable beauty, and of unlimited distance. On this side, as upon the north, are two rectangular lawn spaces, fringed with shrubbery, but these small splotches of green are forgotten for the moment as one takes in the larger prospect presented. In the immediate foreground stands the equestrian granite and bronze statue of General Wm. T. Sherman, by Carl Rohl-Smith, while a few yards beyond begins a stretch of verdure-covered park-land two or three hundred acres in extent. In the middle distance, rising, apparently, from a forest, is seen the towering form of Washington's Monument, and away off beyond, near the skyline, seemingly above the level of one's line of vision, appears a wide, curving sweep of water -- the Potomac River.

#### Spot much Frequented by Visitors.

Of the Treasury's four entrances, that upon the south leaves upon the mind the most pleasing and lasting impression. Between the fence-enclosed lawn spaces at either side of this entrance is a broad, stone-paved esplanade, its sides bordered by massive granite balustrades. This esplanade and the steps leading from it to the main floor of the building are much frequented by bodies of tourists intent on having their photographs taken with a public building for a background, the place being ideal for grouping large assemblages.

The Treasury Department was established by the Act of Congress of September 2, 1789. During the Revolutionary War, the finances were managed by a Superintendent of Finance, and subsequently by a Board of the Treasury, until Alexander Hamilton assumed the newly created office of Secretary of the Treasury in 1789.

Since Hamilton's day, there have been forty-six Secretaries of the Treasury. It has never been found necessary, however, to change either the general plan which Hamilton devised for operating the Treasury or the fundamental policy which he outlined in his first Report to Congress. That Report, which is known as the Report on the Public Credit, is one of the great documents in the history of the Government and has been aptly characterized as the foundation stone on which the whole structure of the Federal Government has been built.

At the beginning of Hamilton's term of office, the entire personnel of the Treasury numbered only about 100. At the present time there are 61,527 employees of the Department, of whom 14,501 are on duty in Washington and 47,026 in the field service throughout the country. At the head of the organization are: The Secretary of the Treasury; the Undersecretary; and three Assistant Secretaries.

The Treasury Department is the central agency through which the Federal Government conducts its financial affairs. Generally speaking, it receives and has the custody of all funds paid to the Government and disburses all moneys in payment of obligations of the Government. One of the primary duties, therefore, of the Treasury Department is to see that the Government always has on hand sufficient funds to meet its obligations including public debt maturities and to do so in such a way as to effect a minimum disturbance to money and business-conditions. If taxes and receipts flowed uniformly throughout the year, and expenditures ran an even course month by month, there would be no real financing

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problem, but this is true neither of receipts nor of expenditures. Tax receipts rise to a sharp peak four times a year, while heavy debt maturities and interest payments are not spread out, but come due on single days, the former at irregular intervals. Speaking in general terms, then, in so far as current financing is concerned, our problem and our aim are to synchronize peak tax payments with the maturing of heavy obligations, and, in the intervals, to have in bank no more funds than are needed to meet current expenditures.

Ever since the War, Treasury financing has centered around the public debt. Whether in the form of short-term obligations or long-term bonds it is the all-important factor. I shall deal later with the mechanism of operations affecting public debt, but before doing so, I want to deal briefly with the policy which the Government has pursued in respect of our War Debt.

The first thing to be noted is that the service of such a debt is enormously expensive. From April 6, 1917, to June 30, 1927, the Government expended for interest \$8,322,000,000. One of the most direct methods, therefore, of reducing the cost for the Federal Government is to reduce the sums paid annually in interest charges. There is this further advantage in this reduction--it is not one of a temporary character, but constitutes a permanent annual saving.

There are two methods of bringing about the desired result: First, by debt retirement; secondly, by refunding outstanding securities bearing a high rate of interest into securities bearing a lower rate. Since 1921, the Treasury Department has availed itself of both methods. On June 30, 1921, the interest-bearing debt was \$23,738,000,000; on June 30, 1927, it was \$18,252,000,000, or a decrease of \$5,486,000,000. For the most part, this debt retirement was affected by means of the sinking fund, foreign repayments, and such miscellaneous items as franchise tax receipts especially assigned to debt retirement, but approximately two billion dollars is to be assigned to surplus of receipts over expenditures, which has continued year after year in spite of three sweeping tax reduction

measures. Due to this decrease in the debt, the average annual interest payments have been cut by not less than \$200,000,000.

Turning, now, to the second method of reducing the burden of interest charges, we find that the average rate of interest paid on the United States Government debt was 4.29 per cent. in 1921, whereas on June 30, 1927, the average rate of interest was 3.96. The difference between 3.96 and 4.29 per cent. on approximately  $18\frac{1}{4}$  billion dollars of debt amounts to about \$60,000,000 a year. Thus, we see that during the course of the last six years, by debt retirement and by lowering of the interest rate, interest charges have been reduced approximately \$260,000,000 a year. This, as I have already stated, constitutes a permanent annual saving which, over a ten-year period, amounts to \$2,600,000,000, or almost the equivalent of one year's internal revenue receipts, including the income tax. The program then of the Government in relation to the War debt is twofold in character: It contemplates, in the first place, a steady reduction of debt by retirement; and, secondly, a reduction of the burden by refunding as rapidly as possible securities bearing high rates of interest into those bearing a lower rate. As we have seen, to date the Treasury has been singularly successful in both operations.

Let me now say a word or two about the mechanism of the quarter-day operations and the machinery which enables the Treasury Department to keep Government cash balances at a minimum and to carry on its financial operations without major disturbances in the money market. Here our short-term public debt performs a very important function.

The Federal Reserve Banks are the fiscal agents of the Treasury, and its payments are generally made through them. Treasury balances in the Federal Reserve Banks represent money withdrawn from the market. In view of the very heavy income tax payments made on the 15th of March, June, September and December, unless some offset is devised and maintained, cash balances with the Federal

Reserve Banks would rise to a peak on the quarterly dates," and would drop to a minimum just before the next quarterly date. So, once every three months, great sums of money running as high as \$400,000,000 would be taken from the commercial banks by the taxpayer, and paid into the Federal Reserve Banks, to the Treasury's accounts, thereby taking that amount of money out of the money market, with all of the consequences to interest rates that must follow. It would be possible, of course, to meet this situation by redistributing these deposits among the commercial banks upon some arbitrary basis, but this would inevitably subject the Treasury to all manner of pressure in favor of particular banks or particular districts. If, however, on each quarter-day, the certificates mature in an amount approximately equal to tax payments, it is obvious that the two transactions wash. The tax checks drawn upon the commercial banks are deposited with the Federal Reserve Banks to the Treasury's account, but, at the same time, there is paid to the commercial banks a like amount in payment of interest and maturing securities.

This, however, is only part of the picture. We have not taken into consideration the Government's financial needs between quarter-days, and if the entire receipts from income taxes are absorbed by maturing certificates, the Government might well find itself short of funds. Quarter-day financing, therefore, involves a careful estimate of the amount needed for expenditures of all kinds during the ensuing three months' period. This must be added to the amount necessary to meet maturing certificates, and this sum, less receipts, represents the amount of new certificates that will have to be issued on the quarter-day. Stated a little differently, tax and other receipts, as a rule, are not sufficient to meet maturing certificates as well as to finance the governmental needs over the next three months' period. It is necessary, therefore, to issue new certificates which in turn will mature on a future tax date, when the process will be repeated.

But, you will say, if tax-payments and maturing certificates balance, so as

to involve no withdrawal of funds from the money market, then the sale of additional certificates must result in the withdrawal of funds. This would be so, of course, if the new certificates were sold for cash. They are not, however. The banks pay for them by means of a deposit credit. Any responsible incorporated bank, or Trust Company, upon putting up securities with the Federal Reserve Banks, is permitted to pay for government securities by the creation on its books of a credit in favor of the Treasury. Suppose, for instance, on September 15th next, National Bank A subscribes for a million dollars of certificates for itself and its customers. On that day the certificates are delivered to it, and at the same time it credits the Treasury with a million dollars on its books. No money changes hands. The bank acquires a million dollars of additional deposits, which it can reasonably expect will remain with it for an average of sixty days, and on which it pays 2 per cent. interest. From time to time, as the Government needs cash, a call is made upon the various banks with which the Treasury has deposit credit. These banks pay the money to the Federal Reserve Banks to the account of the Treasury, and as the money is immediately paid out in the form of government expenditures, the transaction occasions no withdrawal of funds from the Market. This plan accomplishes three purposes: First, it makes government deposits depend not upon the discretion of the Secretary of the Treasury, but upon the amount of securities any bank sees fit to subscribe for. Second, it encourages the banks to buy government bonds for the sake of the deposit of securities, thus giving the Government a first-class primary market, while, at the same time, the banks furnish the machinery through which a secondary distribution can be made to individual investors. This means that, without expenses, the Treasury Department has at its command a nation-wide sales organization. And, third, it permits large fiscal operations to be conducted without involving large transfers or withdrawals of funds on a single date, with all of the consequent disturbance to money conditions and interest rates.

To give you some conception of the magnitude of the operations involved, the total volume of transactions at the New York Federal Reserve Bank on the single day of March 15th reached the stupendous total of two billion dollars.

The Public Debt Service operates under the general supervision of the Commissioner of the Public Debt and 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 receipts of the Government come chiefly from internal revenue collections and customs duties. The Bureau of Internal Revenue, under the provision of the Commissioner of Internal Revenue, administers and enforces the internal revenue laws and collects all internal revenue taxes. For administrative purposes the duties of the Bureau are assigned to six divisions or units. There are sixty-four collection districts under the supervision of Collectors of Internal Revenue, and thirty-five field divisions (consisting of revenue agents and inspectors whose duties are to verify the returns filed with the accounts and records of the taxpayers) under the immediate supervision of Internal Revenue Agents in Charge.

For the fiscal year 1927 the total ordinary receipts of the Government amounted to \$14,129,000,000. The aggregate of tax receipts, that is, customs, income taxes and miscellaneous internal revenue, was \$3,475,000,000. While so-called miscellaneous receipts, which include such items as foreign repayments, the proceeds from the sale of capital assets, and a vast number of miscellaneous resources, such as Panama Canal tolls and mineral, oil and gas land fees, yielded \$654,000,000. The income tax is the most important and productive of our taxes. Income tax receipts aggregated \$2,225,000,000, of which \$1,308,000,000 was paid by corporation, and about \$912,000,000 by approximately 2,500,000 individuals. There were something over 4,000,000 individual returns, all of which had to be audited by the Bureau of Internal Revenue. You will be interested to know that

by September 1st, of all the returns filed during the present calendar year, 70 per cent had been audited and settled for good.

While the income tax is our most important Federal tax under the Revenue Act of 1926, it is paid by a comparatively few people. For the calendar year 1925, that is, incomes reported in the calendar year 1926, 9,560 taxpayers returned about 49 per cent of the total tax; 327,000 taxpayers returned \$701,000,000 out of a total of \$734,000,000; in other words, of those making tax returns, 3,843,000 returned approximately \$33,000,000 of tax; while 337,000 individuals returned \$701,000,000 of tax. According to these returns, less than 3/10ths of 1 per cent of our population returned 95 $\frac{1}{2}$  per cent of our total income taxes; about 1.9 per cent returned 4 $\frac{1}{3}$  per cent, and the remaining 97.8 per cent of the population returned no tax whatever.

The primary function of the Customs Service is to collect the import duties and customs. In 1927 customs duties yielded 605 million of income. By far the greater part of import duties is collected from commercial shipments, and a comparatively small portion from the examination of passengers' baggage and baggage brought over the roads by automobilists. Under the tariff law and valorem duties are assessed on foreign values and the determination of these values requires that information be secured at the source. This necessitates investigation in foreign countries. Another function of the Customs Service is to prevent smuggling. At sea this work is performed by the Coast Guard, but along our land borders the Customs Service must maintain ever vigilant patrols.

The Coast Guard is one of the oldest organizations in the Government, having been established originally in 1790 as a result of the need for the services of a coastal patrol for the enforcement of the customs laws and an organized armed force for the protection of the seacoast. The duties of the Coast Guard include: rendering assistance to vessels in distress and saving life and property; destruction or removal of wrecks, derelicts and other floating dangers to navigation; extending medical aid to American vessels engaged in deep sea fisheries;

protection of the customs revenue and preventing foreign smugglers evading the National prohibition law; the conduct of the international ice patrol in the North Atlantic Ocean; patrol of the North Pacific Ocean, Bering Sea and southeastern Alaska for the protection of the seal herds under international convention and the enforcement of United States laws; operating as part of the Navy in time of war; and many other duties.

Disbursements of Government funds can be made only on the authorization of Congress. When such payment is authorized, a warrant is drawn, signed by the Secretary of the Treasury and countersigned by the Comptroller General of the United States. Upon this authority payments are made to public creditors. The Division of Bookkeeping and Warrants of the Secretary's Office, under the general supervision of the Commissioner of Accounts and Deposits, keeps complete records of all appropriation accounts as well as of public moneys covered into the Treasury.

The Treasurer of the United States is charged with the receipt and disbursement of all public moneys that may be deposited in the United States Treasury and in all 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. He has also many other fiscal duties.

On July 1, 1921, the work previously performed by the Secretary of the Treasury of submitting to Congress annually estimates of probable revenues and disbursements of the Government was placed in the hands of the President. To aid him in the performance of this duty a Bureau of the Budget was created by act approved June 10, 1921. This Bureau is under the immediate direction of the President, to whom it submits its report. Under rules prescribed by him this Bureau prepares the annual budget and such supplemental or deficiency estimates as he may desire to submit to Congress.

Another important function of the Treasury is to supply the money which is the circulating medium of the country. It maintains mints at Philadelphia,

San Francisco and Denver for the coinage of money, and the Bureau of Engraving and Printing at Washington for the production of notes, bonds and securities. The Bureau of Engraving and Printing is the Government's factory for producing its paper money, bonds, stamps, checks and drafts. The work of this Bureau was begun in 1862 with a personnel of only six. At the end of the fiscal year 1926 there were over five thousand persons employed during that year approximately 482,307,106 different pieces of work were delivered.

The Comptroller of the Currency is charged under the law with the organization and supervision of all solvent national banks and the administration through a receiver of those which have become insolvent. In carrying out these duties there is maintained a force of national bank examiners who visit each bank periodically to ascertain its exact financial status. The issue of national and Federal reserve bank notes are under the control of this officer. The Comptroller of the Currency is an ex-officio member of the Federal Reserve Board.

The Federal Farm Loan Board administers the Farm Loan Act of July 17, 1916, and that part of the Agricultural Credits Act of March 4, 1923, which provides for the establishment and operation of Federal intermediate credit banks. The Federal Farm Loan Act provided for the organization of Federal Land Banks and Joint Stock Land Banks in order to assist farmers in securing long time or capital loans for the purpose of purchasing farms or making permanent improvements. The intermediate credit banks were designed to furnish to those who are engaged in livestock and agricultural pursuits credits of intermediate duration not supplied by either the Federal Reserve System banks or the Federal Land Banks and Joint Stock Land Banks.

The Bureau of Public Health Service makes studies of diseases, hygiene, rural sanitation, health administration, water supplies and sewage. The information obtained is given publicity by correspondence, lectures, publications and conferences. The Bureau is charged with the enforcement of national quarantine

stations in the United States, the Philippine Islands, Hawaii, and Porto Rico. It gives professional care to sick and disabled seamen in marine hospitals and relief stations.

The Supervising Architect's Office was created by Congress to enable the Secretary of the Treasury to carry out legislation providing for construction, enlargement, remodeling and repair of all public buildings and their mechanical equipment under the control of the Treasury Department. In connection with this work, the office prepares the necessary drawings, estimates and specifications and supervises the performance of the work.

The Secret Service Division is charged with the suppression of counterfeiting, the protection of the President of the United States and his family and the person elected to be President, and the investigation of violations of the Farm Loan Act, the War Finance Act, and such other matters relating to the Treasury Department as are directed by the Secretary.

The Treasury Department is also charged with the duty of the enforcement of the Prohibition and Narcotic Laws. This duty is performed by a Commissioner, who is at the head of the Bureau, acting under the general supervision of an Assistant Secretary of the Treasury, but, under the law and regulations adopted last year, with a very great degree of independent authority.

The Division of Appointments has, among its other duties, administrative control over fifty 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 all bonds running to the Government except those for post office employees and certain internal revenue bonds.

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. 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, tabulate proposals received, and recommend awards.

This completes our brief glimpse of the Treasury Department. It could only be a glimpse, for we would need days, instead of hours, were we to attempt to grasp the details of this huge organization with its manifold activities. Here is a department that collects the taxes for a nation of 114,000,000 people over a vast expanse of territory; that makes annual disbursements aggregating over three and a half billion dollars; that supplies our currency and shares the responsibility for the sound functioning of our banking and rural credit systems; that maintains a navy of its own, two police and one large patrol force responsible for the protection of our borders against smuggling and the enforcement of one of the most controversial laws; that conducts important and intricate manufacturing operations; has a large architectural and building staff carrying on building projects of magnitude all over the country, and that is charged with the public health functions of the National Government. Viewed from the standpoint of these many and varied functions, the Treasury is rather more of a Government than a Department. In spite of the great diversity of duties, it functions with extraordinary efficiency because it was constructed originally on sound lines, through the course of years has built up a splendid tradition and esprit de corps, a tradition and spirit that are carried on and maintained with singular devotion by a trained body of civil servants whose equal it would be hard to match anywhere.

Address by Hon. Ogden L. Mills, Undersecretary of the Treasury, before the Women's University Club, Washington, D. C., October 12, 1927.