

## TITLE VII.

## THE DEPARTMENT OF THE TREASURY.

## CHAPTER ONE

## THE DEPARTMENT.

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SEC. 233. There shall be at the seat of Government an Executive Department to be known as the Department of the Treasury, and a Secretary of the Treasury, who shall be the head thereof.

Establishment of the Department of the Treasury.

2 Sept., 1789, c. 12, s. 1, v. 1, p. 65. Assistant Secretaries.

SEC. 234. There shall be in the Department of the Treasury two Assistant Secretaries of the Treasury, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall each be entitled to a salary of six thousand dollars a year, to be paid monthly.

3 March, 1849, c. 108, s. 13, v. 9, p. 396. 3 March, 1857, 3 March, 1873, c. 226,

c. 107, s. 5, v. 11, p. 220. 14 March, 1864, c. 30, s. 3, v. 13, p. 26. 3 v. 17, p. 486.

SEC. 235. There shall be in the Department of the Treasury,

Subordinate officers.

One chief clerk, at a salary of two thousand two hundred dollars a year, who shall act as superintendent of the Treasury building, and shall be entitled therefor to an additional salary of three hundred dollars a year.

3 March, 1853, c. 97, s. 3, v. 10, p. 211. 3 March, 1869, c. 123, s. 1, v. 15, p. 311.

One disbursing clerk.

3 March, 1873, c. 226, s. 1, v. 17, p. 492.

One clerk of class four and one clerk of class one, to assist the chief clerk in superintending the building.

8 June, 1872, c. 335, s. 26, v. 17, p. 288.

One captain of the watch, at a salary of one thousand four hundred dollars a year.

25 June, 1864, c. 147, s. 2, v. 13, p. 159.

One engineer, at a salary of one thousand six hundred dollars a year.

One assistant engineer, at a salary of one thousand dollars a year.

One machinist and gas-fitter, at a salary of one thousand two hundred dollars a year.

*Ex parte* Hennen, 13 Pet., 230.

One store-keeper, at a salary of one thousand four hundred dollars a year.

[See §§ 160, 173, 174, 176.]

Two lieutenants of watchmen, with a salary of two hundred and eighty dollars a year each, in addition to the compensation allowed other watchmen.

In the office of the First Comptroller :

One chief clerk, at a salary of two thousand dollars a year.

In the office of the Second Comptroller :

One chief clerk, at a salary of two thousand dollars a year.

In the office of the First Auditor :

One chief clerk, at a salary of two thousand dollars a year.

In the office of the Second Auditor :

One chief clerk, at a salary of two thousand dollars a year.

One disbursing clerk.

In the office of the Third Auditor :

One chief clerk, at a salary of two thousand dollars a year.

One disbursing clerk.

In the office of the Fourth Auditor :

One chief clerk, at a salary of two thousand dollars a year

In the office of the Fifth Auditor :

One chief clerk, at a salary of two thousand dollars a year.

In the office of the Sixth Auditor :

One chief clerk, at a salary of two thousand dollars a year.

One disbursing clerk.

Also in the money-order division :

Fifteen assorters of money-orders, at a salary of nine hundred dollars a year each.

In the office of the Treasurer of the United States :

One chief clerk, at a salary of two thousand dollars a year.

One cashier, at a salary of two thousand eight hundred dollars a year.

One assistant cashier, at a salary of two thousand five hundred dollars a year.

Five chiefs of divisions, at a salary of two thousand two hundred dollars a year each.

Two principal book-keepers, at a salary of two thousand two hundred dollars a year each.

Two tellers, at a salary of two thousand two hundred dollars a year each.

Two assistant tellers, at a salary of two thousand dollars a year each.

Seven women, as laborers, at a salary of two hundred and forty dollars a year each.

In the office of the Register :

One chief clerk, at a salary of two thousand dollars a year.

In the office of the Commissioner of Customs :

One chief clerk, at a salary of two thousand dollars a year.

In the office of the Light-House Board :

One chief clerk, at a salary of two thousand dollars a year.

In the office of the Commissioner of Internal Revenue, to be employed under the direction of the Secretary of the Treasury :

Two deputy commissioners, at a salary of three thousand dollars a year each.

Seven heads of divisions, at a salary of two thousand five hundred dollars a year each.

In the office of the Comptroller of the Currency :

Two night-watchmen, at a salary of nine hundred dollars a year each.

In the construction branch of the Treasury :

One Supervising Architect, at a salary of five thousand dollars a year.

One Assistant Supervising Architect, at a salary of two thousand five hundred dollars a year.

One chief clerk, at a salary of two thousand dollars a year.

One photographer, at a salary of two thousand five hundred dollars a year.

Two assistant photographers, one at a salary of one thousand six hundred dollars a year, and one at a salary of one thousand two hundred dollars a year.

In the Bureau of Statistics :

One chief clerk, at a salary of two thousand dollars a year.

One charwoman, at a salary of four hundred and eighty dollars a year.

SEC. 236. All claims and demands whatever by the United States or against them, and all accounts whatever in which the United States are concerned, either as debtors or as creditors, shall be settled and adjusted in the Department of the Treasury.

Public accounts to be settled in the Department of the Treasury.

3 March, 1817, c. 45, s. 2, v. 3, p. 366. U. S. vs. Manu, 1 Brock., 9.

SEC. 237. The fiscal year of the Treasury of the United States in all matters of accounts, receipts, expenditures, estimates, and appropriations, except accounts of the Secretary of the Senate for compensation and traveling expenses of Senators, shall commence on the first day of July in each year; and all accounts of receipts and expenditures required by law to be published annually shall be prepared and published for the fiscal year as thus established. The fiscal year for the adjustment of the accounts of the Secretary of the Senate for compensation and traveling expenses of Senators shall extend to and include the third day of July.

Commencement of the fiscal year.

26 Aug., 1842, c. 207, ss. 1, 2, v. 5, p. 536.

8 May, 1872, c. 139, s. 1, v. 17, p. 61.

3 March, 1873, c. 226, s. 1, v. 17, p. 486.

SEC. 238. The commissions of all officers employed in levying or collecting the public revenues shall be made out and recorded in the Department of the Treasury, and the seal of the Department affixed thereto. But the seal shall not be affixed to any such commission before the same has been signed by the President.

Commissions of officers employed in collecting revenue.

15 May, 1820, c. 102, s. 4, v. 3, p. 582.

Accounts of receipts of internal revenue.

30 June, 1864, c. 173, s. 43, v. 13, p. 239.

SEC. 239. Separate accounts shall be kept at the Department of the Treasury of all moneys received from internal duties or taxes in each of the respective States, Territories, and collection-districts, and of the amount of each species of duty and tax that shall accrue; so as to exhibit, as far as may be, the amount collected from each source of revenue, with the moneys paid as compensation and for allowances to the collectors and deputy collectors, assessors and assistant assessors, inspectors, and other officers employed in each of the respective States, Territories, and collection-districts.

Accounts of expenditures for contingent expenses.

3 March, 1869, c. 125, v. 15, p. 311.

SEC. 240. No account for contingent expenses at any of the Bureaus of the Department of the Treasury shall be allowed, except on the certificate of the superintendent of the Treasury buildings that such expenses are necessary and proper, and that the prices paid are just and reasonable; and the superintendent shall keep a full, just, and accurate account in detail of all amounts expended under the head of contingent expenses for the several Bureaus of the Department of the Treasury.

Accounts of expenditures for furniture and repairs.

3 March, 1869, c. 125, v. 15, p. 311.

SEC. 241. The expenditure for furniture and repairs for the Bureaus of the Department of the Treasury shall be made by the superintendent of the Treasury buildings, subject to the approval of the Secretary of the Treasury; and it shall be the duty of the superintendent to keep a just and accurate account in detail of all the amounts paid for the purchase of furniture, and also for the repairs thereof, as well as a full statement of the disposal of the old furniture.

Temporary clerks.

12 July, 1870, c. 251, s. 1, v. 16, p. 251, s. 1, v. 16, p. 483.

SEC. 242. No clerk temporarily employed in the Department of the Treasury shall receive a greater compensation than at the rate of twelve hundred dollars a year for the time actually employed. [See § 168.]

230, (238.) 3 March, 1871, c. 113,

Restrictions upon officers of the Department.

2 Sept., 1789, c. 12, s. 8, v. 1, p. 67.

SEC. 243. No person appointed to the office of Secretary of the Treasury, or First Comptroller, or First Auditor, or Treasurer, or Register, shall directly or indirectly be concerned or interested in carrying on the business of trade or commerce, or be owner in whole or in part of any sea-vessel, or purchase by himself, or another in trust for him, any public lands or other public property, or be concerned in the purchase or disposal of any public securities of any State, or of the United States, or take or apply to his own use any emolument or gain for negotiating or transacting any business in the Treasury Department, other than what shall be allowed by law; and every person who offends against any of the prohibitions of this section shall be deemed guilty of a high misdemeanor and forfeit to the United States the penalty of three thousand dollars, and shall upon conviction be removed from office, and forever thereafter be incapable of holding any office under the United

States; and if any other person than a public prosecutor shall give information of any such offense, upon which a prosecution and conviction shall be had, one-half the aforesaid penalty of three thousand dollars, when recovered, shall be for the use of the person giving such information. [Sec §§ 452, 2648.]

Restrictions upon clerks in the Department.

3 March, 1791, c. 18, s. 1, v. 1, p. 215.  
8 May, 1792, c. 37, s. 12, v. 1, p. 281.

SEC. 244. Every clerk employed in the Treasury Department who carries on any trade or business in the funds or debts of the United States, or of any State, or in any kind of public property, or who takes or applies to his own use any emolument or gain for negotiating or transacting any business in the Department, shall be deemed guilty of a misdemeanor, and punished by a fine of five hundred dollars and removal from office. [See § 452.]

## CHAPTER TWO.

### THE SECRETARY OF THE TREASURY.

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Duties of Assistant Secretaries.

3 March, 1849, c. 109, s. 13, v. 9, p. 396.  
14 March, 1864, c. 30, s. 3, v. 13, p. 26.

SEC. 245. The Assistant Secretaries of the Treasury shall examine letters, contracts, and warrants prepared for the signature of the Secretary of the Treasury, and perform such other duties in the office of the Secretary of the Treasury as may be prescribed by the Secretary or by law. [See § 177.]

Signing warrants.

2 March, 1867, c. 163, v. 14, p. 439.

SEC. 246. The Secretary of the Treasury may, by an appointment under his hand and official seal, delegate to one of the Assistant Secretaries of the Treasury authority to sign in his stead all warrants for the payment of money into the public Treasury, and all warrants for the disbursement from the public Treasury, of money certified by the proper accounting officers of the Treasury to be due upon accounts duly audited and settled by them.

Effect of warrants.

2 March, 1867, c. 163, v. 14, p. 439.

SEC. 247. Warrants signed by either of the Assistant Secretaries, as authorized by the preceding section, shall be in all cases of the same validity as if they had been signed by the Secretary of the Treasury himself.

General duties of the Secretary.

2 Sept., 1789, c. 12, s. 2, v. 1, p. 65.  
8 May, 1792, c. 37, s. 9, v. 1, p. 281.  
3 March, 1849, c. 108, s. 3, v. 9, p. 395.  
*Ex parte Hennen*, 13 Pet., 230.  
*Neilson vs. Lagow*, 12 How., 98, (107.)

SEC. 248. The Secretary of the Treasury shall, from time to time, digest and prepare plans for the improvement and management of the revenue, and for the support of the public credit; shall superintend the collection of the revenue; shall, from time to time, prescribe the forms of keeping and rendering all public accounts and making returns; shall grant, under the limitations herein established, or to be hereafter provided, all warrants for moneys to be issued from the Treasury in pursuance of appropriations by law; shall make report, and give information to either branch of the legislature in person or in writing, as may be required, respecting all matters referred to him by the Senate or House of Representatives, or which shall appertain to his office; and generally

shall perform all such services relative to the finances as he shall be directed to perform. [See §§ 3660-3665, 3669, 3670, 3672.]

SEC. 249. The Secretary of the Treasury shall direct the superintendence of the collection of the duties on imports and tonnage, as he shall judge best. [See § 2652.]

SEC. 250. The Secretary of the Treasury shall cause all accounts of the expenditure of public money to be settled within each fiscal year, except where the distance of the places where such expenditure occurs may be such as to make further time necessary; and in respect to expenditures at such places, the Secretary of the Treasury, with the assent of the President, shall establish fixed periods at which a settlement shall be required.

SEC. 251. The Secretary of the Treasury shall make and issue from time to time such instructions and regulations to the several collectors, receivers, depositaries, officers, and others who may receive Treasury notes, United States notes, or other securities of the United States, or who may be in any way engaged or employed in the preparation and issue of the same, as he shall deem best calculated to promote the public convenience and security, and to protect the United States, as well as individuals, from fraud and loss; he shall prescribe forms of entries, oaths, bonds, and other papers, and rules and regulations, not inconsistent with law, to be used under and in the execution and enforcement of the various provisions of the internal-revenue laws, or in carrying out the provisions of law relating to raising revenue from imports, or to duties on imports, or to warehousing; he shall give such directions to collectors and prescribe such rules and forms to be observed by them as may be necessary for the proper execution of the law; he shall also prescribe the forms of the annual statements to be submitted to Congress by him showing the actual state of commerce and navigation between the United States and foreign countries, or coastwise between the collection districts of the United States, in each year.

SEC. 252. The Secretary of the Treasury, under the direction of the President, shall from time to time establish such regulations, not inconsistent with law, as the President shall think proper, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise imported into the United States, and just and proper entries of the actual value thereof, and of the square yards, parcels, or other quantities thereof, as each case may require, and of the actual value of each. [See § 2902.]

SEC. 253. The Secretary of the Treasury may discontinue all ports of delivery, the revenue received at each of which does not amount to the sum of ten thousand dollars a year. [See Title 34, Ch. 1.]

SEC. 254. The Secretary of the Treasury is authorized to receive deposits of gold coin and bullion with the Treasurer or any assistant treasurer of the United States, in sums not less than twenty dollars, and to issue certificates therefor, in denominations of not less than twenty dollars, each, corresponding with the denominations of the United States notes. The coin and bullion deposited for or representing the certificates of deposit shall be retained in the Treasury for the payment of the same on demand. And certificates representing coin in the Treasury may be issued in payment of interest on the public debt, which certificates, together with those issued for coin and bullion deposited, shall not at any time exceed twenty per centum beyond the amount of coin and bullion in the Treasury; and the certificates for coin and bullion in the Treasury shall be received at par in payment for duties on imports.

SEC. 255. The Secretary of the Treasury may designate any officer of the United States, who has given bonds for the faithful performance of his duties, to be disbursing agent for the payment of all moneys appropriated for the construction of public buildings authorized by law within the district of such officer.

Collection of duties.

8 May, 1792, c. 37, s. 6, v. 1, p. 280.

Settlement of accounts within fiscal year.

3 March, 1817, c. 45, s. 13, v. 3, p. 368.

Rules, regulations, and forms.

10 Feb., 1820, c. 11, ss. 14, 15, v. 3, p. 543.

6 August, 1846, c. 84, s. 5, v. 9, p. 55.

30 June, 1864, c. 172, s. 8, v. 13, p. 221.

14 July, 1870, c. 255, s. 34, v. 16, p. 271.

14 May, 1856, Res. 9, v. 11, p. 144.

Lennig vs. Maxwell, 3 Blatch., 125.

Munsell vs. Maxwell, 3 Blatch., 364.

Regulation of appraisal of imports.

19 May, 1828, c. 55, s. 10, v. 4, p. 274.

Greely vs. Thompson, 10 How., 225.

Discontinuance of ports of delivery.

14 June, 1858, c. 160, s. 4, v. 11, p. 337.

Deposits of gold.

3 March, 1863, c. 73, s. 5, v. 12, p. 711.

Appointment of disbursing agents.

3 March, 1869, c. 122, s. 1, v. 15, pp. 301, 306.

Employment of persons to recover money of the United States.

8 May, 1872, c. 140, s. 1, v. 17, p. 68.

Reports of the Secretary.

2 Sept., 1789, c. 12, v. 1, p. 65.

10 May, 1800, c. 58, v. 2, p. 79.

26 Aug., 1842, c. 207, s. 1, v. 5, p. 536.

3 March, 1809, c. 28, s. 5, v. 2, p. 536.

19 May, 1828, c. 55, s. 10, v. 4, p. 274.

20 July, 1868, c. 177, s. 1, v. 15, pp. 110, 111

Reports of expenditures.

3 March, 1849, c. 110, s. 6, v. 9, p. 399.

Report of statistics.

15 June, 1844, Res. 16, v. 5, p. 719.

Reports upon appropriations for Departments of War and Navy.

3 March, 1817, c. 45, s. 6, v. 3, p. 367.

SEC. 256. The Secretary of the Treasury shall have power to employ not more than three persons to assist the proper officers of the Government in discovering and collecting any money belonging to the United States whenever the same shall be withheld by any person or corporation, upon such terms and conditions as he shall deem best for the interests of the United States; but no compensation shall be paid to such persons except out of the money and property so secured; and no person shall be employed under the provisions of this clause who shall not have fully set forth in a written statement, under oath, addressed to the Secretary of the Treasury, the character of the claim out of which he proposes to recover or assist in recovering moneys for the United States, the laws by the violation of which the same have been withheld, and the name of the person, firm, or corporation having thus withheld such moneys. Every person so employed shall make report of his proceedings under such employment at any time when required to do so by the Secretary of the Treasury. Every person so employed who shall receive or attempt to receive any money or other consideration from any person, firm, or corporation alleged thus to have withheld money from the United States, except in pursuance of a written contract made in relation thereto with the Secretary of the Treasury, shall be deemed guilty of a misdemeanor, punishable by a fine of not less than one thousand dollars or by imprisonment of not less than two years, or both.

SEC. 257. The Secretary of the Treasury shall make the following annual reports to Congress: [See §§ 195, 196. See also Title 43, Pub. Contracts.]

First. A report on the subject of finance, containing estimates of the public revenue and public expenditures for the fiscal year then current, and plans for improving and increasing the revenues from time to time, for the purpose of giving information to Congress in adopting modes of raising the money requisite to meet the public expenditures.

Second. A report containing a statement of all contracts for supplies or services which have been made by him or under his direction during the year preceding, and also a statement of the expenditure of the moneys appropriated for the discharge of miscellaneous claims not otherwise provided for, paid at the Treasury.

Third. A report of the rules and regulations established by him to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise imported into the United States, the actual value thereof, and the number of square yards, parcels, or other quantities thereof, together with his reasons for making such rules.

Fourth. A report containing a full and complete statement in detail of the amounts collected from seamen and the amounts expended for sick and disabled seamen, under the authority of the laws creating and administering a hospital-tax for the benefit of sick and disabled seamen.

SEC. 258. The Secretary of the Treasury shall lay before Congress at the commencement of each regular session a statement of the amount of money expended at each custom-house during the preceding fiscal year, and of the number of persons employed, and the occupation and salary of each person at each custom-house during the same period.

SEC. 259. The Secretary of the Treasury shall make a report to Congress on the first Monday of January in each year, containing the results of the information collected during the preceding year, by the Bureau of Statistics, upon the condition of the agriculture, manufactures, domestic trade, currency, and banks of the several States and Territories.

SEC. 260. The Secretary of the Treasury shall lay before Congress at the commencement of each regular session, accompanying his annual statement of the public expenditure, the reports which may be made to him by the Auditors charged with the examination of the accounts of the Department of War and the Department of the Navy, respectively, showing the application of the money appropriated for those Departments for the preceding year.

SEC. 261. The Secretary of the Treasury shall annually, in the month of December, lay before Congress an abstract, in tabular form, of the separate accounts of moneys received from internal duties or taxes in each of the respective States, Territories, and collection-districts, required by section two hundred and thirty-nine to be kept at the Treasury.

Abstract of receipts from internal taxes.

30 June, 1864, c. 173, s. 43, v. 13, p. 239.

SEC. 262. The Secretary of the Treasury shall transmit to Congress, at the commencement of each regular session, a copy of each of the accounts kept by the superintendent of the Treasury buildings of all amounts expended under the head of contingent expenses for the several Bureaus of the Department of the Treasury, and of all amounts paid for furniture and repairs of furniture, and of the disposal of old furniture.

Accounts of superintendent of Treasury buildings.

3 March, 1869, c. 125, v. 15, p. 311.

SEC. 263. The Secretary of the Treasury shall cause the annual report on the statistics of commerce and navigation, required from the Chief of the Bureau of Statistics, to be prepared and printed according to law, and to be submitted to Congress at as early a day in each regular session as practicable, and not later than the first Monday in January.

Printing report on commerce and navigation.

10 Feb., 1820, c. 11, s. 1, v. 3, p. 541.

16 Sept., 1850, c. 55, ss. 1, 2, v. 9, p. 459. 28 July, 1866, c. 298, s. 13, v. 14, p. 331.

SEC. 264. The Secretary of the Treasury shall report to Congress annually the number and names of the persons employed during the last preceding fiscal year upon the Coast Survey and business connected therewith; the amount of compensation of every kind respectively paid them, for what purpose, and the length of time employed; and shall report a full statement of all other expenditures made under the direction of the Superintendent of the Coast Survey.

Report of Coast-Survey expenditures.

3 March, 1853, c. 97, s. 3, v. 10, p. 209.

SEC. 265. The Secretary of the Treasury shall furnish to the Congressional Printer on or before the first day of November of each year, the manuscript, prepared for printing, of a condensed statement of the aggregate amount of the exports and imports from foreign countries during the preceding fiscal year.

Printing statement of exports and imports.

3 Mar., 1863, Res. 27, s. 3, v. 12, p. 826.

SEC. 266. The Secretary of the Treasury, at the expiration of thirty days from the end of each quarter, shall cause to be published in some newspaper at the seat of Government a statement of the whole receipts of such quarter, specifying the amount received from customs, from public lands, and from miscellaneous sources, and, also, the whole amount of payments made during the said quarter, specifying the general head of appropriation, whether for the civil list, the Army, the Navy, Indian Affairs, fortifications, or pensions.

Quarterly publication of statement of receipts and expenditures.

17 June, 1844, c. 105, s. 6, v. 5, p. 696.

SEC. 267. The Secretary of the Treasury shall cause to be published in some newspaper at the seat of Government, on the first day of each month, the last preceding weekly statement of the Treasurer of the United States, showing the amount to his credit in the different banks, in the mint, or other depositories, the amount for which drafts have been given, and those remaining unpaid, and the balance remaining subject to his draft; and he shall also specially note any changes that have been made in the depositories of the Treasury during the preceding month, and report to Congress, at the commencement of its next session, the reasons for such changes.

Monthly publication of weekly statement of the Treasurer, &c.

17 June, 1844, c. 105, s. 5, v. 5, p. 696.

## CHAPTER THREE.

### THE COMPTROLLERS.

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271. Power of First Comptroller to direct settlement of accounts.

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273. Duties of the Second Comptroller.

274. Power of Second Comptroller to regulate payment of arrears of pay.

275. Signing bounty certificates, &c.

SEC. 268. There shall be in the Department of the Treasury a First Comptroller and a Second Comptroller, each of whom shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of five thousand dollars a year.

Comptrollers.

2 Sept., 1789, c. 12, s. 1, v. 1, p. 65.

3 March, 1817, c. 45, s. 3, v. 3, p. 366.

18 May, 1872, c. 172, s. 1, v. 17, p. 127

Duties of the First Comptroller.

2 Sept., 1789, c. 12, s. 3, v. 1, p. 66.

3 March, 1817, c. 45, ss. 8, 10, v. 3, p. 367.

3 March, 1849, c. 108, s. 12, v. 9, p. 396.

Neilson vs. Lagow, 12 How., 98.

Appeal to First Comptroller from settlements by Sixth Auditor.

8 June, 1872, c.

Power of First Comptroller to direct settlement of accounts.

3 March, 1809, c. 28, s. 2, v. 2, p. 536.

Report to Congress of officers failing to make settlement.

3 March, 1817, c. 45, s. 13, v. 3, p. 368.

Duties of the Second Comptroller.

3 March, 1817, c. 45, s. 9, v. 3, p. 367.

7 May, 1822, c. 90, s. 3, v. 3, p. 689.

Power of Second Comptroller to regulate payment of arrears of pay.

4 July, 1864, c. 243, s. 3, v. 13, p. 390.

Signing bounty certificates, &c.

19 Mar., 1868, c. 31, s. 4, v. 15, p. 44.

**SEC. 269. It shall be the duty of the First Comptroller:**

First. To examine all accounts settled by the First Auditor, except those relating to receipts from customs, and all accounts settled by the Fifth Auditor, and by the Commissioner of the General Land-Office, and to certify the balances arising thereon to the Register.

Second. To superintend the adjustment and preservation of the public accounts subject to his revision.

Third. To countersign all warrants drawn by the Secretary of the Treasury, which shall be warranted by law.

Fourth. To superintend the recovery of all debts certified by him to be due to the United States, and for that purpose to direct all such suits and legal proceedings, and to take such measures as may be authorized by law, and are adapted to enforce prompt payment thereof. [See § 1060.]

**SEC. 270.** Whenever the Postmaster-General or any person whose accounts have been settled by the Sixth Auditor is dissatisfied with the settlement made by the Auditor, he may, within twelve months, appeal to the First Comptroller, whose decision shall be conclusive. [See § 277.]

335, s. 25, v. 17, p. 288.

**SEC. 271.** The First Comptroller, in every case where, in his opinion, further delays would be injurious to the United States, shall direct the First and Fifth Auditors of the Treasury forthwith to audit and settle any particular account which such officers may be authorized to audit and settle, and to report such settlement for revision and final decision by the First Comptroller.

**SEC. 272.** The First Comptroller shall make an annual report to Congress of such officers as shall have failed to make settlement of their accounts for the preceding fiscal year, within the year, or within such further time as may have been prescribed by the Secretary of the Treasury for such settlement. [See §§ 195, 196.]

**SEC. 273. It shall be the duty of the Second Comptroller:**

First. To examine all accounts settled by the Second, Third, and Fourth Auditors, and certify the balances arising thereon to the Secretary of the Department in which the expenditure has been incurred.

Second. To countersign all warrants drawn by the Secretaries of War and of the Navy, which shall be warranted by law. [See § 3073.]

Third. To report to the Secretaries of War and of the Navy the official forms to be issued in the different offices for disbursing the public money in those Departments, and the manner and form of keeping and stating the accounts of the persons employed therein.

Fourth. To superintend the preservation of the public accounts subject to his revision.

**SEC. 274.** The Second Comptroller may prescribe rules to govern the payment of arrears of pay due to any petty officer, seaman, or other person not an officer, on board any vessel in the employ of the United States, which has been sunk or destroyed, in case of the death of such petty officer, seaman, or person, to the person designated by law to receive the same.

**SEC. 275.** The Second Comptroller may detail one clerk to sign, in the place of the Comptroller, all certificates and papers issued under any provisions of law relating to bounties; but the Comptroller shall be responsible for the official acts of such clerk.

## CHAPTER FOUR.

## THE AUDITORS.

Sec.

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| <p>be returned to officers and enlisted men.</p> <p>283. Manner of keeping accounts of Departments of War and the Navy.</p> <p>284. Settlement of accounts of pursers of lost or captured public vessels.</p> <p>285. Disbursements, &amp;c., by order of commanding officer of Navy.</p> <p>286. Fixing date of loss of missing vessels.</p> <p>287. Accounts of petty officers, seamen, &amp;c., on lost vessel.</p> <p>288. Compensation for personal effects lost.</p> <p>289. Payment of accounts of deceased petty officers, seamen, &amp;c., of lost vessel.</p> <p>290. Allowance for effects of officer of lost vessel.</p> | <p>291. Settlement of expenses of intercourse with foreign nations.</p> <p>292. Collection of debts, &amp;c., due the Post-Office Department.</p> <p>293. Accounts of money-order business.</p> <p>294. Accounts of expenses paid by post-masters.</p> <p>295. Compromise of judgments.</p> <p>296. Papers required in suits for delinquencies in Post-Office Department.</p> <p>297. Auditors may administer oaths.</p> <p>298. Oaths in settlements with Sixth Auditor.</p> <p>299. Settlement of accounts of district attorneys.</p> <p>300. Allowance of lost checks.</p> |
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**SEC. 276.** There shall be connected with the Department of the Treasury six auditors of accounts, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be known as the First, Second, Third, Fourth, Fifth, and Sixth Auditors, respectively. Each Auditor is entitled to a salary of four thousand dollars a year.

270, s. 8, v. 5, p. 81. Ibid., s. 44, p. 89. 8 June, 1872, c. 335, s. 21, v. 17, p. 1799, c. 38, s. 1, v. 1, p. 729. 3 March, 1873, c. 226, s. 3, v. 17, p. 508.

**SEC. 277.** The duties of the Auditors shall be as follows :

**First.** The First Auditor shall receive and examine all accounts accruing in the Treasury Department, all accounts relating to the receipts from customs, including accounts of collectors and other officers of the customs, all accounts accruing on account of salaries in the Patent-Office, all accounts of the judges, marshals, clerks, and other officers, of all the courts of the United States, all accounts of the officer in charge of the public buildings and grounds in the District of Columbia, all accounts of the expenditures of the Department of Agriculture, all accounts relating to prisoners convicted in any court of the United States; and, after examination of such accounts relating to the receipts from customs, including the accounts of collectors and other officers of the customs, he shall certify the balances and transmit the same, with the vouchers and certificates, to the Commissioner of Customs for his decision thereon, and he shall certify the balances of all other accounts, and transmit the same, in like manner, to the First Comptroller for his decision thereon.

**Second.** The Second Auditor shall receive and examine all accounts relating to the pay and clothing of the Army, the subsistence of officers, bounties, and premiums, military and hospital stores, and the contingent expenses of the War Department, all accounts relating to Indian affairs, and to agents of lead and other mines of the United States; and, after examination of such accounts, he shall certify the balances, and transmit such accounts, with the vouchers and certificate, to the Second Comptroller for his decision thereon.

**Third.** The Third Auditor shall receive and examine all accounts relative to the subsistence of the Army, the Quartermaster's Department, and generally all accounts of the War Department other than those provided for; all accounts relating to pensions for the Army, and all accounts for compensation for the loss of horses and equipments of officers and enlisted men in the military service of the United States, and for the loss of horses and equipments, or of steamboats, and all other means of transportation, in the service of the United States by contract or impressment; and, after the examination of such accounts, he shall certify the balances and shall transmit such accounts, with all the vouchers and papers and the certificate, to the Second Comptroller for his decision thereon. [See §§ 3482-3488.]

**Fourth.** The President may assign to either the Second or the Third Auditor the settlement of the accounts in the War Department existing at the conclusion of the war of eighteen hundred and twelve.

#### Auditors.

2 Sept., 1789, c. 12, s. 1, v. 1, p. 65.  
 3 March, 1817, c. 45, ss. 3, 15, v. 3, pp. 366, 368.  
 2 July, 1836, c. 287. 2 March.

#### Duties of the Auditors.

3 March, 1817, c. 45, s. 4, v. 3, p. 366.  
 3 March, 1849, c. 108, v. 9, p. 395.  
 20 July, 1868, c. 176, s. 1, v. 15, p. 206.  
 3 March, 1849, c. 129, s. 3, v. 9, p. 415.  
 28 July, 1866, c. 297, s. 8, v. 14, p. 327.  
 30 June, 1864, c. 173, s. 2, v. 13, p. 223.  
 8 June, 1872, c. 335, s. 22, v. 17, p. 287.

Fifth. The Fourth Auditor shall receive and examine all accounts accruing in the Navy Department or relative thereto, and all accounts relating to Navy pensions; and, after examination of such accounts, he shall certify the balances, and shall transmit such accounts, with the vouchers and certificate, to the Second Comptroller for his decision thereon.

Sixth. The Fifth Auditor shall receive and examine all accounts accruing in or relative to the Department of State, all accounts of the Commissioner of Internal Revenue, all accounts relating to the contingent expenses of the Patent-Office, and all accounts relating to the census.

Seventh. The Sixth Auditor shall receive all accounts arising in the Post-Office Department, or relative thereto, with the vouchers necessary to a correct adjustment thereof, and shall audit and settle the same and certify the balances thereon to the Postmaster-General. He shall keep and preserve all accounts and vouchers after settlement. He shall close the account of the Department quarterly, and transmit to the Secretary of the Treasury quarterly statements of its receipts and expenditures. He shall report to the Postmaster-General, when required to do so, the manner and form of keeping and stating the accounts of the Department, and the official forms of papers to be used in connection with its receipts and expenditures. He shall report to the Postmaster-General all delinquencies of postmasters in rendering their accounts and returns, or in paying over money-order funds and other receipts at their offices. He shall register, charge, and countersign all warrants upon the Treasury for receipts or payments issued by the Postmaster-General, when warranted by law. He shall perform such other duties in relation to the financial concerns of the Department as may be assigned to him by the Secretary of the Treasury, and make to the Secretary or to the Postmaster-General such reports respecting the same as either of them may require. [See § 270.]

Settlement of accounts of Army officers.

29 Mar., 1867, Res. No. 22, v. 15, p. 25.

Signing bounty certificates, &c.

19 Mar., 1868, c. 31, s. 4, v. 15, p. 44.

Settlement of advance bounties paid by paymasters.

3 March, 1863, c. 78, s. 6, v. 12, p. 743.

Settlement of overpayments by paymasters.

16 Mar., 1868, c. 29, v. 15, p. 42.

Evidence of honorable discharge to be returned to officers and enlisted men.

4 May, 1870, Res. No. 42, v. 16, p. 374.

SEC. 278. The Second Auditor shall audit and settle the accounts of line officers of the Army, to the extent of the pay due them for their services as such, notwithstanding the inability of any such line officer to account for property intrusted to his possession, or to make his monthly reports or returns, if such Auditor shall be satisfied by the affidavit of the officer or otherwise that the inability was caused by the officer's having been a prisoner in the hands of the enemy, or by any accident or casualty of war.

SEC. 279. The Second Auditor may detail one clerk to sign, in the place of the Auditor, all certificates and papers issued under any provisions of law relating to bounties; but the Auditor shall be responsible for the official acts of such clerk.

SEC. 280. Any moneys paid by a paymaster in the Army to an enlisted man as an advance bounty shall be allowed in the settlement of the accounts of the paymaster, notwithstanding the discharge of such enlisted man before serving the time required by law to entitle him to payment of such moneys.

SEC. 281. The proper accounting officers are authorized, in the settlement of the accounts of the paymasters of the Army, to allow such credits for overpayments made in good faith on public account, since the fourteenth day of April, eighteen hundred and sixty-one, and before the sixteenth day of March, eighteen hundred and sixty-eight, as shall appear to them, by such vouchers and testimony as they shall require, to be just.

SEC. 282. In all cases where it has become necessary for any officer or enlisted man of the Army to file his evidence of honorable discharge from the military service of the United States, to secure the settlement of his accounts, the accounting officer with whom it has been filed shall, upon application by said officer or enlisted man, deliver to him such evidence of honorable discharge; but his accounts shall first be duly settled, and the fact, date, and amount of such settlement shall be clearly

written across the face of such evidence of honorable discharge, and attested by the signature of the accounting officer before it is delivered.

SEC. 283. The Auditors charged with the examination of the accounts of the Departments of War and of the Navy, shall keep all accounts of the receipts and expenditures of the public money in regard to those Departments, and of all debts due to the United States on moneys advanced relative to those Departments; shall receive from the Second Comptroller the accounts which shall have been finally adjusted, and shall preserve such accounts, with their vouchers and certificates, and record all requisitions drawn by the Secretaries of those Departments, the examination of the accounts of which has been assigned to them. They shall annually, on the first Monday in November, severally report to the Secretary of the Treasury the application of the money appropriated for the Department of War and the Department of the Navy, and they shall make such reports on the business assigned to them as the Secretaries of those Departments may deem necessary and require.

SEC. 284. In every case of the loss or capture of a vessel belonging to the Navy of the United States, the proper accounting officers of the Treasury, under the direction of the Secretary of the Navy, are authorized, in the settlement of the accounts of the purser of such vessel, to credit him with such portion of the amount of the provisions, clothing, small stores, and money, with which he stands charged on the books of the Fourth Auditor of the Treasury, as they shall be satisfied was inevitably lost by such capture or loss of a public vessel; and such purser shall be fully exonerated by such credit from all liability on account of the provisions, clothing, small stores, and money so proved to have been captured or lost.

SEC. 285. Every disbursement of public moneys, or disposal of public stores, made by a disbursing officer pursuant to an order of any commanding officer of the Navy, shall be allowed by the proper accounting officers of the Treasury, in the settlement of the accounts of the officer, upon satisfactory evidence of the making of such order, and of the payment of money or disposal of stores in conformity with it; and the commanding officer by whose order such disbursement or disposal was made, shall be held accountable for the same.

SEC. 286. The proper accounting officers of the Treasury are authorized, under the direction of the Secretary of the Navy, in settling the accounts of seamen, and others, not officers, borne on the books of any vessel in the Navy which shall have been wrecked, or which shall have been unheard from so long that her wreck may be presumed, or which shall have been destroyed or lost with the rolls and papers necessary to a regular and exact settlement of such accounts, to fix a day when such wreck, destruction, or loss shall be deemed to have occurred.

SEC. 287. The proper accounting officers of the Treasury are authorized, in settling the accounts of the petty officers, seamen, and others, not officers, on board of any vessel in the employ of the United States, which by any casualty, or in action with the enemy, has been or may be sunk or otherwise destroyed, together with the rolls and papers necessary to the exact ascertainment of the several accounts of the same at the date of such loss, to assume the last quarterly return of the paymaster of any such vessel as the basis for the computation of the subsequent credits to those on board, to the date of such loss, if there be no official evidence to the contrary. Where such quarterly return has, from any cause, not been made, the accounting officers are authorized to adjust and settle such accounts on principles of equity and justice.

SEC. 288. The proper accounting officers of the Treasury Department are authorized, in settling the accounts of the petty officers, seamen, and others, not officers, on board of any vessel in the employ of the United States, which, by any casualty, or in action with the enemy, has been or may be sunk or otherwise destroyed, to allow and pay to each person, not an officer, employed on the vessel so sunk or destroyed, and whose personal effects have been lost, a sum not exceeding sixty dollars, as compensation for the loss of his personal effects.

Manner of keeping accounts of Departments of War and the Navy.

3 March, 1817, c. 45, ss. 5, 6, v. 3, p. 367.

Settlement of accounts of pursers of lost or captured public vessels.

3 March, 1847, c. 48, s. 6, v. 9, p. 173.

Disbursements, &c., by order of commanding officer of Navy.

3 March, 1849. Res. No. 17, s. 2, v. 9, p. 419.

Fixing date of loss of missing vessels.

4 July, 1864, c. 248, s. 1, v. 13, p. 389.

Accounts of petty officers, seamen, &c., on lost vessel.

4 July, 1864, c. 948, s. 2, v. 13, p. 390.

Compensation for personal effects lost.

4 July, 1864, c. 248, s. 2, v. 13, p. 390.

Payment of accounts of deceased petty officers, seamen, &c., of lost vessel.

4 July, 1864, c. 248, s. 3, v. 13, p. 390.

Allowance for effects of officer of lost vessel.

6 April, 1866, c. 27, s. 1, v. 14, p. 14.

Settlement of expenses of intercourse with foreign nations.

9 Feb., 1793, c. 4, s. 2, v. 1, p. 300.

Collection of debts, &c., due the Post-Office Department.

8 June, 1872, c. 335, s. 21, v. 17, p. 287.

Accounts of money-order business.

8 June, 1872, c. 335, s. 120, v. 17, p. 299.

Accounts of expenses paid by postmasters.

8 June, 1872, c. 335, s. 52, v. 17, p. 291.

Compromise of judgments.

8 June, 1872, c. 335, s. 315, v. 17, p. 325.

Papers required in suits for delinquencies in Post-Office Department.

8 June, 1872, c. 335, s. 311, v. 17, p. 324.

Auditors may administer oaths.

3 March, 1817, c. 45, s. 12, v. 3, p. 368.

SEC. 289. In case of the death of any such petty officer, seaman, or other person, not an officer, such payment shall be made to the widow, child or children, father, mother, or brothers and sisters jointly, following that order of preference; such credits and gratuity to be paid out of any money in the Treasury not otherwise appropriated.

SEC. 290. In case any officer of the Navy or Marine Corps on board a vessel in the employ of the United States which, by any casualty, or in action with the enemy, at any time since the nineteenth day of April, eighteen hundred and sixty-one, has been or may be sunk or destroyed, shall thereby have lost his personal effects, without negligence or want of skill or foresight on his part, the proper accounting officers are authorized, with the approval of the Secretary of the Navy, to allow to such officer a sum not exceeding the amount of his sea-pay for one month as compensation for such loss. But the accounting officers shall in all cases require a schedule and certificate from the officer making the claim for effects so lost.

SEC. 291. Whenever any sum of money has been or shall be issued, from the Treasury, for the purposes of intercourse or treaty with foreign nations, in pursuance of any law, the President is authorized to cause the same to be duly settled annually with the proper accounting officers of the Treasury, by causing the same to be accounted for, specifically, if the expenditure may, in his judgment, be made public; and by making or causing the Secretary of State to make a certificate of the amount of such expenditure as he may think it advisable not to specify; and every such certificate shall be deemed a sufficient voucher for the sum therein expressed to have been expended.

SEC. 292. The Sixth Auditor shall superintend the collection of all debts due the Post-Office Department, and all penalties and forfeitures imposed for any violation of the postal laws, and take all such other measures as may be authorized by law to enforce the payment of such debts and the recovery of such penalties and forfeitures. He shall also superintend the collection of all penalties and forfeitures arising under other statutes, where such penalties and forfeitures are the consequence of unlawful acts affecting the revenues or property of the Post-Office Department.

SEC. 293. The Sixth Auditor shall keep the accounts of the money-order business separately, and in such manner as to show the number and amount of money-orders issued at each office, the number and amount paid, the amount of fees received, and all the expenses of the money-order business.

SEC. 294. The Sixth Auditor shall state and certify quarterly to the Postmaster-General an account of the money paid by postmasters out of the receipts of their offices, and pursuant to appropriations, on account of the expenses of the postal service; designating the heads under which such payments were made.

SEC. 295. Whenever a judgment is obtained for a debt or damages due the Post-Office Department, and it satisfactorily appears that such judgment, or so much thereof as remains unpaid, cannot be collected by due process of law, the Sixth Auditor may, with the written consent of the Postmaster-General, compromise such judgment, and accept in satisfaction less than the full amount thereof.

SEC. 296. In case of delinquency of any postmaster, contractor, or other officer, agent, or employé of the Post-Office Department, in which suit is brought, the Sixth Auditor shall forward to the Department of Justice certified copies of all papers in his office tending to sustain the claim.

SEC. 297. The several Auditors are empowered to administer oaths to witnesses in any case in which they may deem it necessary for the due examination of the accounts with which they shall be charged.

8 June, 1872, c. 335, s. 24, v. 17, p. 288.

SEC. 298. Any mayor of a city, justice of the peace, or judge of any court of record in the United States, may administer oaths, in relation to the examination and settlement of the accounts committed to the charge of the Sixth Auditor.

Oaths in settlements with Sixth Auditor.

8 June, 1872, c. 335, s. 24, v. 17, p. 288.

SEC. 299. All accounts of the United States district attorneys for services rendered in cases instituted in the courts of the United States, or of any State, when the United States is interested, but is not a party of record, or in cases instituted against the officers of the United States, or their deputies, or duly appointed agents, for acts committed or omitted or suffered by them in the lawful discharge of their duties, shall be audited and allowed as in other cases, assimilating the fees, as near as may be, to those provided by law for similar services in cases in which the United States is a party.

Settlement of accounts of district attorneys.

16 Aug., 1856, c. 124, s. 12, v. 11, p. 50.

SEC. 300. Whenever the disbursing officer, or agent by whom was issued any check which has been lost, destroyed, or stolen, is dead, or no longer in the service of the United States, the proper accounting officer shall, under such regulations as the Secretary of the Treasury may prescribe, state an account in favor of the owner of such original check for the amount thereof, and charge such amount to the account of such officer or agent.

Allowance of lost checks.

2 Feb., 1872, c. 12, ss. 1, 2, v. 17, p. 29.

## CHAPTER FIVE.

### THE TREASURER.

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301. Treasurer.  
302. Bond of Treasurer.  
303. Assistant Treasurer.  
304. When Assistant Treasurer may act as Treasurer.  
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309. Accounts of disbursing officers unchanged for three years.  
310. Reports of Treasurer, assistant treasurers, &c., and disbursing officers.  
311. Report of Treasurer's accounts.

SEC. 301. There shall be in the Department of the Treasury a Treasurer of the United States, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of six thousand five hundred dollars a year.

Treasurer.

2 Sept., 1789, c. 12, s. 1, v. 1, p. 65.

23 July, 1866, c. 208, s. 2, v. 14, p. 206.

SEC. 302. The Treasurer shall, before entering upon the duties of his office, give bond, with sufficient sureties, to be approved by the Secretary of the Treasury and by the First Comptroller, in the sum of one hundred and fifty thousand dollars, payable to the United States, with condition for the faithful performance of the duties of his office, and for the fidelity of the persons to be by him employed, which bond shall be lodged in the office of the First Comptroller.

Bond of Treasurer.

2 Sept., 1789, c. 12, s. 4, v. 1, p. 66.

SEC. 303. There shall be in the Department of the Treasury an Assistant Treasurer of the United States, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of two thousand eight hundred dollars a year.

Assistant Treasurer.

3 March, 1863, c. 89, s. 1, v. 12, p. 761.

25 June, 1864, c. 147, s. 2, v. 13, p. 159.

SEC. 304. The Treasurer may, in his discretion, with the consent of the Secretary of the Treasury, authorize the Assistant Treasurer to act in the place and discharge any or all the duties of the Treasurer of the United States.

When Assistant Treasurer may act as Treasurer.

3 March, 1863, c. 89, s. 1, v. 12, p. 761.

SEC. 305. The Treasurer shall receive and keep the moneys of the United States, and disburse the same upon warrants drawn by the Secretary of the Treasury, countersigned by either Comptroller, and recorded by the Register, and not otherwise. He shall take receipts for

Duties of the Treasurer.

2 Sept., 1789, c. 12, s. 4, v. 1, p. 65.

all moneys paid by him, and shall give receipts for all moneys received by him; and all receipts for moneys received by him shall be indorsed upon warrants signed by the Secretary of the Treasury, without which warrant, so signed, no acknowledgment for money received into the public Treasury shall be valid. He shall render his accounts to the First Comptroller quarterly, or oftener if required, and shall transmit a copy thereof, when settled, to the Secretary of the Treasury. He shall at all times submit to the Secretary of the Treasury and the First Comptroller, or either of them, the inspection of the moneys in his hands.

**Liabilities out-  
standing three or  
more years.**

2 May, 1866, c. 70,  
ss. 1, 4, v. 14, pp. 41,  
42.

SEC. 306. At the termination of each fiscal year all amounts of moneys that are represented by certificates, drafts, or checks, issued by the Treasurer, or by any disbursing officer of any Department of the Government, upon the Treasurer or any assistant treasurer, or designated depository of the United States, or upon any national bank designated as a depository of the United States, and which shall be represented on the books of either of such offices as standing to the credit of any disbursing officer, and which were issued to facilitate the payment of warrants, or for any other purpose in liquidation of a debt due from the United States, and which have for three years or more remained outstanding, unsatisfied, and unpaid, shall be deposited by the Treasurer, to be covered into the Treasury by warrant, and to be carried to the credit of the parties in whose favor such certificates, drafts, or checks were respectively issued, or to the persons who are entitled to receive pay therefor, and into an appropriation account to be denominated "outstanding liabilities."

**Vouchers for  
drafts remaining  
unpaid.**

2 May, 1866, c. 70,  
s. 2, v. 14, p. 41.

SEC. 307. The certificate of the Register of the Treasury, stating that the amount of any draft issued by the Treasurer, to facilitate the payment of a warrant directed to him for payment, has remained outstanding and unpaid for three years or more, and has been deposited and covered into the Treasury in the manner prescribed by the preceding section, shall be, when attached to any such warrant, a sufficient voucher in satisfaction of any such warrant or part of any warrant, the same as if the drafts correctly indorsed and fully satisfied were attached to such warrant or part of warrant. And all such moneys mentioned in this and in the preceding section shall remain as a permanent appropriation for the redemption and payment of all such outstanding and unpaid certificates, drafts, and checks.

**Payment upon  
presentation of  
outstanding drafts.**

2 May, 1866, c. 70,  
s. 3, v. 14, p. 42.

SEC. 308. The payee or the bona-fide holder of any draft or check the amount of which has been deposited and covered into the Treasury pursuant to the preceding sections, shall, on presenting the same to the proper officer of the Treasury, be entitled to have it paid by the settlement of an account and the issuing of a warrant in his favor, according to the practice in other cases of authorized and liquidated claims against the United States.

**Accounts of dis-  
bursing officers un-  
changed for three  
years.**

2 May, 1866, c. 70,  
s. 5, v. 14, p. 42.

SEC. 309. The amounts, except such as are provided for in section three hundred and six, of the accounts of every kind of disbursing officer, which shall have remained unchanged, or which shall not have been increased by any new deposit thereto, nor decreased by drafts drawn thereon, for the space of three years, shall in like manner be covered into the Treasury, to the proper appropriation to which they belong; and the amounts thereof shall, on the certificate of the Treasurer that such amount has been deposited in the Treasury, be credited by the proper accounting officer of the Department of the Treasury on the books of the Department, to the officer in whose name it had stood on the books of any agency of the Treasury, if it appears that he is entitled to such credit.

**Reports of Treas-  
urer, assistant  
treasurers, &c.,  
and disbursing offi-  
cers.**

2 May, 1866, c. 70,  
s. 6, v. 14, p. 42.

SEC. 310. The Treasurer, each assistant treasurer, and each designated depository of the United States, and the cashier of each of the national banks designated as such depositories, shall, at the close of business on every thirtieth day of June, report to the Secretary of the Treasury the condition of every account standing, as in the preceding section specified, on the books of their respective offices, stating the

name of each depositor, with his official designation, the total amount remaining on deposit to his credit, and the dates, respectively, of the last credit and the last debit made to each account. And each disbursing officer shall make a like return of all checks issued by him, and which may then have been outstanding and unpaid for three years and more, stating fully in such report the name of the payee, for what purpose each check was given, the office on which drawn, the number of the voucher received therefor, the date, number, and amount for which it was drawn, and, when known, the residence of the payee.

SEC. 311. The Treasurer shall, on the third day of every session of Congress, lay before the Senate and House of Representatives fair and accurate copies of all accounts by him from time to time rendered to and settled with the First Comptroller, as also a true and perfect account of the state of the Treasury.

Report of Treasurer's accounts.

2 Sept., 1789, c. 12, s. 4, v. 1, p. 66.

## CHAPTER SIX.

### THE REGISTER.

Sec.

312. Register.

313. Duties of Register.

Sec.

314. Assistant Register.

315. Duties of Assistant Register.

SEC. 312. There shall be in the Department of the Treasury a Register of the Treasury, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of four thousand dollars a year.

Register.

2 Sept., 1789, c. 12, s. 1, v. 1, p. 65.  
8 May, 1872, c. 140, s. 13, v. 17, p. 85.

Duties of Register.

SEC. 313. It shall be the duty of the Register:

First. To keep all accounts of the receipts and expenditures of the public money, and of all debts due to or from the United States.

Second. To receive from the First Comptroller and Commissioner of Customs the accounts which shall have been finally adjusted, and preserve such accounts with their vouchers and certificates.

Third. To record all warrants for the receipt or payment of moneys at the Treasury, and certify the same thereon, except those drawn by the Postmaster-General, and those drawn by the Secretary of the Treasury upon the requisitions of the Secretaries of the War and Navy Departments.

Fourth. To transmit to the Secretary of the Treasury copies of the certificates of balances of accounts adjusted.

Fifth. To furnish to the proper accounting officers copies of all warrants covering proceeds of Government property, where the same may be necessary in the settlement of accounts in their respective offices.

2 Sept., 1789, c. 12, s. 6, v. 1, p. 67.  
8 May, 1872, c. 140, s. 5, v. 17, p. 83.  
8 June, 1872, c. 335, s. 22, v. 17, p. 287.

7 May, 1822, c. 90, s. 3, v. 3, p. 639.

SEC. 314. There shall be in the office of the Register of the Treasury an Assistant Register, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of two thousand dollars a year.

Assistant Register.

20 Feb., 1863, c. 44, s. 1, v. 12, p. 656.  
14 March, 1864, c. 30, s. 7, v. 13, p. 28.

Duties of Assistant Register.

SEC. 315. The Assistant Register shall perform such duties as may be devolved on him by the Register, and, in the absence of the Register, shall act in his stead; and any official record, certificate, or other document, excepting warrants, bonds, and drafts, signed by the Assistant Register, shall have the same effect as if signed by the Register.

20 Feb., 1863, c. 44, s. 2, v. 12, p. 656.

## CHAPTER SEVEN.

## THE COMMISSIONER OF CUSTOMS.

<p>Sec. 316. Commissioner of Customs. 317. Duties of Commissioner of Customs.</p>	<p>Sec. 318. Duty to prescribe official forms.</p>
<p>Commissioner of Customs. <u>3 March, 1849, c. 108, s. 12, v. 9, p. 396.</u> 3 March, 1873, c. 226, s. 3, v. 17, p. 508. Duties of Commissioner of Customs. <u>3 March, 1849, c. 108, s. 12, v. 9, p. 396.</u> Duty to prescribe official forms. <u>3 March, 1817, c. 45, s. 8, v. 3, p. 367.</u> 3 March, 1849, c. 108, s. 12, v. 9, p. 396.</p>	<p>SEC. 316. There shall be in the Department of the Treasury a Commissioner of Customs, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of four thousand dollars a year.</p> <p>SEC. 317. The Commissioner of Customs shall examine all accounts settled by the First Auditor relating to the receipts from customs, including accounts of collectors and other officers of the customs, and certify the balances arising thereon to the Register.</p> <p>SEC. 318. The Commissioner of Customs shall report to the Secretary of the Treasury official forms to be used in the different offices for collecting the public receipts from customs, and the manner and form of keeping and stating the accounts of the persons employed therein.</p>

## CHAPTER EIGHT.

## THE COMMISSIONER OF INTERNAL REVENUE.

<p>Sec. 319. Commissioner of Internal Revenue. 320. Chief Clerk. 321. Duties of Commissioner of Internal Revenue.</p>	<p>Sec. 322. Deputy Commissioner of Internal Revenue. 323. Duties of Deputy Commissioner of Internal Revenue.</p>
<p>Commissioner of Internal Revenue. <u>1 July, 1862, c. 119, s. 1, v. 12, p. 432.</u> 30 June, 1864, c. 173, s. 1, v. 13, p. 223. Chief clerk. <u>24 Dec., 1872, c. 13, s. 9, v. 17, p. 403.</u> Duties of Commissioner of Internal Revenue. <u>30 June, 1864, c. 173, s. 1, v. 13, p. 223.</u></p>	<p>SEC. 319. There shall be in the Department of the Treasury a Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of six thousand dollars a year.</p> <p>SEC. 320. The Commissioner of Internal Revenue is authorized to designate one of the heads of division as chief clerk of the Bureau without additional compensation.</p> <p>SEC. 321. The Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, shall have general superintendence of the assessment and collection of all duties and taxes now or hereafter imposed by any law providing internal revenue; and shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue; and shall provide hydrometers, and proper and sufficient adhesive stamps and stamps or dies for expressing and denoting the several stamp duties, or, in the case of percentage duties, the amount thereof; and alter and renew or replace such stamps from time to time, as occasion may require. He may also contract for or procure the printing of requisite forms, decisions and regulations, but the printing of such forms, decisions and regulations shall be done at the Public Printing-Office unless the Public Printer shall be unable to perform the work: <i>Provided</i>, That the Commissioner of Internal Revenue may, under such regulations as may be established by the Secretary of the Treasury, after due public notice, receive bids and make contracts for supplying stationery, blank-books and blanks to the collectors in the several collection-districts; and the said Commissioner shall estimate in detail by collection-districts the expense of assessing and the expense of the collection of internal revenue. [See § 3671.]</p>



SEC. 322. There shall be in the office of the Commissioner of Internal Revenue a Deputy Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of three thousand five hundred dollars a year.

Deputy Commissioner of Internal Revenue.

3 March, 1863, c. 74, s. 19, v. 12, p. 725.

30 June, 1864, c. 173, s. 3, v. 13, p. 224. 13 July, 1866, c. 184, s. 64, v. 14, p. 170.

SEC. 323. The Deputy Commissioner of Internal Revenue shall be charged with such duties in the office of the Commissioner of Internal Revenue as may be prescribed by the Secretary of the Treasury, or by law, and shall act as Commissioner of Internal Revenue in case of the absence of that officer.

Duties of Deputy Commissioner of Internal Revenue.

3 March, 1863, c. 74, s. 19, v. 12, p. 725.

30 June, 1864, c. 173, s. 3, v. 13, p. 224.

13 July, 1866, c. 184, s. 64, v. 14, p. 170.

## CHAPTER NINE.

### THE COMPTROLLER OF THE CURRENCY.

Sec.

324. Bureau of the Comptroller of the Currency.

325. Comptroller of the Currency.

326. Bond and oath of office of Comptroller of the Currency.

327. Deputy Comptroller of the Currency.

328. Clerks.

Sec.

329. Interest in national banks.

330. Seal of Comptroller of the Currency.

331. Rooms, vaults, furniture, &c., for Currency Bureau.

332. Banks in District of Columbia.

333. Report of Comptroller.

SEC. 324. There shall be in the Department of the Treasury a Bureau charged with the execution of all laws passed by Congress relating to the issue and regulation of a national currency secured by United States bonds; the chief officer of which Bureau shall be called the Comptroller of the Currency, and shall perform his duties under the general direction of the Secretary of the Treasury.

Bureau of the Comptroller of the Currency.

3 June, 1864, c. 106, s. 1, v. 13, p. 99.

SEC. 325. The Comptroller of the Currency shall be appointed by the President, on the recommendation of the Secretary of the Treasury, by and with the advice and consent of the Senate, and shall hold his office for the term of five years unless sooner removed by the President, upon reasons to be communicated by him to the Senate; and he shall be entitled to a salary of five thousand dollars a year.

Comptroller of the Currency.

3 June, 1864, c. 106, s. 1, v. 13, p. 99.

SEC. 326. The Comptroller of the Currency shall, within fifteen days from the time of notice of his appointment, take and subscribe the oath of office; and he shall give to the United States a bond in the penalty of one hundred thousand dollars, with not less than two responsible sureties, to be approved by the Secretary of the Treasury, conditioned for the faithful discharge of the duties of his office.

Bond and oath of office of Comptroller of the Currency.

3 June, 1864, c. 106, s. 1, v. 13, p. 99.

SEC. 327. There shall be in the Bureau of the Comptroller of the Currency a Deputy Comptroller of the Currency, to be appointed by the Secretary, who shall be entitled to a salary of two thousand five hundred dollars a year, and who shall possess the power and perform the duties attached by law to the office of Comptroller during a vacancy in the office or during the absence or inability of the Comptroller. The Deputy Comptroller shall also take the oath of office prescribed by the Constitution and laws of the United States, and shall give a like bond in the penalty of fifty thousand dollars.

Deputy Comptroller of the Currency.

3 June, 1864, c. 106, s. 1, v. 13, p. 99.

SEC. 328. The Comptroller of the Currency shall employ, from time to time, the necessary clerks, to be appointed and classified by the Secretary of the Treasury, to discharge such duties as the Comptroller shall direct. [See § 169.]

Clerks.

3 June, 1864, c. 106, s. 1, v. 13, p. 100.

SEC. 329. It shall not be lawful for the Comptroller or the Deputy Comptroller of the Currency, either directly or indirectly, to be interested in any association issuing national currency under the laws of the United States.

Interest in national banks.

3 June, 1864, c. 106, s. 1, v. 13, p. 99.

Seal of Comptroller of the Currency.

3 June, 1864, c. 106, s. 2, v. 13, p. 100.

Rooms, vaults, furniture, &c., for Currency Bureau.

3 June, 1864, c. 106, s. 3, v. 13, p. 100.

Banks in District of Columbia.

20 Jan., 1873, c. 43, v. 17, p. 412.

Report of Comptroller.

3 June, 1864, c. 106, s. 61, v. 3, p. 117.

19 Feb., 1873, c. 166, s. 1, v. 17, p. 466.

SEC. 330. The seal devised by the Comptroller of the Currency for his office, and approved by the Secretary of the Treasury, shall continue to be the seal of office of the Comptroller, and may be renewed when necessary.

SEC. 331. There shall be assigned, from time to time, to the Comptroller of the Currency, by the Secretary of the Treasury, suitable rooms in the Treasury building for conducting the business of the Currency Bureau, containing safe and secure fire-proof vaults, in which the Comptroller shall deposit and safely keep all the plates not necessarily in the possession of engravers or printers, and other valuable things belonging to his Department; and the Comptroller shall from time to time furnish the necessary furniture, stationery, fuel, lights, and other proper conveniences for the transaction of the business of his office.

SEC. 332. The Comptroller of the Currency, in addition to the powers conferred upon him by law for the examination of national banks, is further authorized, whenever he may deem it useful, to cause examination to be made into the condition of any bank in the District of Columbia organized under act of Congress. The Comptroller, at his discretion, may report to Congress the results of such examination. The expense necessarily incurred in any such examination shall be paid out of any appropriation made by Congress for special bank examinations.

SEC. 333. The Comptroller of the Currency shall make an annual report to Congress, exhibiting— [See §§ 195, 196.]

First. A summary of the state and condition of every association from which reports have been received the preceding year, at the several dates to which such reports refer, with an abstract of the whole amount of banking capital returned by them, of the whole amount of their debts and liabilities, the amount of circulating notes outstanding, and the total amount of means and resources, specifying the amount of lawful money held by them at the times of their several returns, and such other information in relation to such associations as, in his judgment, may be useful.

Second. A statement of the associations whose business has been closed during the year, with the amount of their circulation redeemed and the amount outstanding.

Third. Any amendment to the laws relative to banking by which the system may be improved, and the security of the holders of its notes and other creditors may be increased.

Fourth. A statement exhibiting under appropriate heads the resources and liabilities and condition of the banks, banking companies, and savings-banks organized under the laws of the several States and Territories; such information to be obtained by the Comptroller from the reports made by such banks, banking companies, and savings-banks to the legislatures or officers of the different States and Territories, and, where such reports cannot be obtained, the deficiency to be supplied from such other authentic sources as may be available.

Fifth. The names and compensation of the clerks employed by him, and the whole amount of the expenses of the banking department during the year.

## CHAPTER TEN.

### THE BUREAU OF STATISTICS.

Sec.  
334. Bureau of Statistics.  
335. Purpose of the Bureau.  
336. Annual report of commerce and navigation.  
337. Regulations imposed on collectors.  
338. Coasting trade to be included.

Sec.  
339. Monthly reports of exports and imports.  
340. Annual statement of vessels.  
341. Annual statement of merchandise.  
342. Statistics of manufactures.

Bureau of Statistics.

SEC. 334. There shall be in the Department of the Treasury a Bureau to be called the Bureau of Statistics; and the Secretary of the Treasury

may appoint one division clerk, who shall superintend the Bureau, and shall be entitled to a salary of two thousand five hundred dollars a year.

15 June, 1844, Res. No. 16, v. 5, p. 719.

13 July, 1866, c. 20 July, 1868, c. 176,

184, s. 64, v. 14, p. 170. 28 July, 1866, c. 298, s. 13, v. 14, p. 330. s. 1, v. 15, p. 99.

SEC. 335. The purpose of the Bureau of Statistics is the collection, arrangement, and classification of such statistical information as may be procured, showing, or tending to show, each year the condition of the agriculture, manufactures, domestic trade, currency, and banks of the several States and Territories.

Purpose of the Bureau.

15 June, 1844, Res. No. 16, v. 5, p. 719.

SEC. 336. The Chief of the Bureau of Statistics shall, under the direction of the Secretary of the Treasury, annually prepare a report on the statistics of commerce and navigation of the United States with foreign countries, to the close of the fiscal year. Such accounts shall comprehend all goods, wares, and merchandise exported from the United States to other countries; all goods, wares, and merchandise imported into the United States from other countries, and all navigation employed in the foreign trade of the United States; which facts shall be stated according to the principles and in the manner hereby directed.

Annual report of commerce and navigation.

10 Feb., 1820, c. 11, ss. 1, 4, v. 3, p. 541.

28 July, 1866, c. 298, ss. 3, 5, 6, 13, v. 14, pp. 323, 329, 330.

2 March, 1861, c. 68, s. 29, v. 12, p. 197.

First. The kinds, quantities, and values of all articles exported, and the kinds, quantities, and values of all articles imported, shall be distinctly stated in such accounts, except in cases in which it may appear to the Secretary of the Treasury that separate statements of the species, quantities, or values of any particular articles would swell the annual statements without utility; and, in such cases, the kinds and total values of such articles shall be stated together, or in such classes as the Secretary of the Treasury may think fit. [See §§ 195, 196.]

Second. The exports shall be so stated as to show the exports to each foreign country, and their values; and the imports shall be so stated as to show the imports from each foreign country, and their values.

Third. The exports shall be so stated as to show, separately, the exports of articles of the production or manufacture of the United States, and their values; and the exports of articles of the production or manufacture of foreign countries, and their values.

Fourth. The navigation employed in the foreign trade of the United States shall be stated in such manner as to show the amount of the tonnage of all vessels departing from the United States for foreign countries; and, separately, the amount of such tonnage of vessels of the United States, and the amount of such tonnage of foreign vessels; and also the foreign nations to which such foreign tonnage belongs, and the amount of such tonnage belonging to each foreign nation; and in such manner as also to show the amount of the tonnage of all vessels departing for every particular foreign country with which the United States have any considerable commerce; and, separately, the amount of such tonnage of vessels of the United States, and the amount of such tonnage of foreign vessels; and in such manner as to show the amount of the tonnage of all vessels arriving in the United States from foreign countries; and, separately, the amount of such tonnage of vessels of the United States, and the amount of such tonnage of foreign vessels; and also the foreign nations to which such foreign tonnage belongs, and the amount of such tonnage belonging to each foreign nation; and in such manner as also to show the amount of the tonnage of all vessels arriving from every particular foreign country with which the United States have any considerable commerce; and, separately, the amount of such tonnage of vessels of the United States, and the amount of such tonnage of foreign vessels.

Fifth. Such accounts shall comprehend and include, in tabular form, the quantity by weight or measure, as well as the amount of value, of the several articles of foreign commerce, whether dutiable or otherwise; and also a similar and separate statement of the commerce of the United States with the British Provinces, under the late so-called reciprocity treaty with Great Britain.

Regulations imposed on collectors.

10 Feb., 1820, c. 11, ss. 7, 12, v. 3, pp. 542, 3.

SEC. 337. In order to enable the Chief of the Bureau of Statistics to prepare the annual report on the statistics of commerce and navigation required to be submitted to Congress by the Secretary of the Treasury, the following regulations shall be observed by all collectors of customs:

First. The kinds and quantities of all imported articles free from duty shall be ascertained by entry, made upon oath or affirmation, by the owner, or by the consignee or agent of the importer, or by actual examination, where the collector shall think such examination necessary; and the values of all such articles shall be ascertained in the same manner in which the values of imports subject to duties ad valorem are ascertained.

Second. The values of all imported articles subject to specific duties shall be ascertained in the manner in which the values of imports subject to duties ad valorem are ascertained.

Third. The several collectors shall keep separate accounts of the kinds, quantities, and values of such parts of the imports subject to duties ad valorem as may be directed by the Secretary of the Treasury.

Fourth. All articles exported shall be valued at their actual cost, or the values which they may truly bear, at the time of exportation, in the ports of the United States from which they are exported; and all articles imported shall be valued at their actual cost, or the values which they may truly bear in the foreign ports from which they are exported for importation into the United States, at the time of such exportation.

Fifth. Before a clearance shall be granted for any vessel bound to a foreign place, the collector shall require the owners, shippers, or consignors of the cargo to deliver to the collector manifests of the cargo, or of the parts thereof shipped by them respectively, which manifests shall specify the kinds and quantities of the articles shipped by them respectively, and the value of the total quantity of each kind of articles; and state that such manifest contains a full, just, and true account of all articles laden on board of such vessel by the owners, shippers, or consignors, respectively, and that the values of such articles are truly stated, according to their actual cost, or the values which they truly bear at the port and time of exportation. And the collector shall also require the master of the vessel, and the owners, shippers, and consignors of the cargo, to state in writing, to the collector, the foreign place or country in which such cargo is truly intended to be landed. The manifests and statements hereby required shall be verified by the oath of the person by whom they are respectively made and subscribed.

Sixth. Every collector shall keep an accurate account of the national characters and tonnage of all vessels which depart from his district for foreign countries, and of the foreign places or countries for which such vessels depart; and, also, an accurate account of the national characters and tonnage of all vessels which enter his district from foreign countries, and of the foreign places or countries from which such vessels arrive.

Seventh. The several collectors shall make quarter-yearly returns to the Bureau of Statistics of all the facts and matters which they are hereby required to ascertain.

SEC. 338. The annual report of the statistics of commerce and navigation shall state the kinds, quantities, and value of the merchandise entered and cleared coastwise into and from the collection districts of the United States.

SEC. 339. The Chief of the Bureau of Statistics shall, under the direction of the Secretary of the Treasury, prepare and publish monthly reports of the exports and imports of the United States, including the quantities and values of goods warehoused or withdrawn from warehouse, and such other statistics relative to the trade and industry of the country as the Secretary of the Treasury may consider expedient.

Coasting trade to be included.

14 May, 1856, Res. No. 9, v. 11, p. 144.

Monthly reports of exports and imports.

28 July, 1866, c. 298, s. 13, v. 14, p. 330.

SEC. 340. The Chief of the Bureau of Statistics shall also prepare an annual statement of vessels registered, enrolled, and licensed under the laws of the United States, together with the class, name, tonnage, and place of registry of each vessel, and such other information as the Secretary of the Treasury may deem proper to embody therein.

Annual statement of vessels.  
23 July, 1866, c. 298, s. 13, v. 14, p. 330.

SEC. 341. The Chief of the Bureau of Statistics shall prepare an annual statement of all merchandise passing in transit through the United States to foreign countries, each description of merchandise, so far as practicable, warehoused, withdrawn from warehouse for consumption, for exportation, for transportation to other districts, and remaining in the warehouse at the end of each fiscal year.

Annual statement of merchandise.  
23 July, 1866, c. 298, s. 13, v. 14, p. 330.

SEC. 342. The Chief of the Bureau of Statistics shall collect, digest, and arrange, for the use of Congress, the statistics of the manufactures of the United States, their localities, sources of raw material, markets, exchanges with the producing regions of the country, transportation of products, wages, and such other conditions as are found to affect their prosperity.

Statistics of manufactures.  
23 July, 1866, c. 298, s. 13, v. 14, p. 330.

## CHAPTER ELEVEN.

### BUREAU OF THE MINT.

Sec.  
343. Bureau of the Mint.  
344: Salary and expenses of Director.

Sec.  
345. Powers of, and reports by Director.

SEC. 343. There shall be established in the Treasury Department a Bureau of the Mint, embracing in its organization and under its control all mints for the manufacture of coin, and all assay-offices for the stamping of bars, which are now, or which may be hereafter, authorized by law. The chief officer of the said Bureau shall be denominated the Director of the Mint, and shall be under the general direction of the Secretary of the Treasury. He shall be appointed by the President, by and with the advice and consent of the Senate, and shall hold his office for the term of five years, unless sooner removed by the President, upon reasons to be communicated by him to the Senate.

Bureau of the Mint.  
12 Feb., 1873, c. 131, s. 1, v. 17, p. 424.

SEC. 344. There shall be allowed to the Director of the Mint an annual salary of four thousand five hundred dollars, payable monthly, and actual necessary traveling expenses in visiting the different mints and assay-offices, for which vouchers shall be rendered.

Salary and expenses of Director.  
12 Feb., 1873, c. 131, s. 12, v. 17, p. 426.

SEC. 345. The Director of the Mint shall have the general supervision of all mints and assay-offices, and shall make an annual report to the Secretary of the Treasury of their operations, at the close of each fiscal year, and from time to time such additional reports, setting forth the operations and condition of such institutions, as the Secretary of the Treasury shall require, and shall lay before him the annual estimates for their support. And the Secretary of the Treasury shall appoint the number of clerks, classified according to law, necessary to discharge the duties of said Bureau.

Powers of, and reports by Director.  
12 Feb., 1873, c. 131, s. 2, v. 17, p. 424.