

forfeit the sum of one thousand dollars, and be rendered incapable of serving in any office of trust or profit under the United States; and if any person or persons, authorized and required by this act, in respect of his or their office, or offices, to perform any act or thing required to be done or performed, pursuant to any of the provisions of this act, and wilfully neglecting or refusing to do or perform the same, according to the true intent and meaning of this act, shall, on being duly convicted thereof, if not subject to the penalty and disqualification aforesaid, forfeit the sum of five hundred dollars for the first offence, and a like sum for the second offence, and shall from thence forward be rendered incapable of holding any office of trust or profit under the United States.

SEC. 35. *And be it further enacted*, That if any certificate of registry, record, or enrolment, shall be fraudulently used for any ship or vessel, not entitled to the same by this act, such ship or vessel shall be forfeited to the United States, with her tackle, apparel and furniture.

Certificate of registry, &c. fraudulently used, ship or vessel forfeited. Farther penalties for offences against this act.

SEC. 36. *And be it further enacted*, That if any person or persons shall falsely make oath or affirmation to any of the matters herein required to be verified, such person or persons shall suffer the like pains and penalties, as shall be incurred by persons committing wilful and corrupt perjury; and that if any person or persons shall forge, counterfeit, erase, alter or falsify, any certificate, register, license, permit or other document, mentioned in this act, or to be granted by any officer of the customs, such person or persons shall, for every such offence, forfeit the sum of five hundred dollars.

SEC. 37. *And whereas*, By an act intituled, "An act for laying a duty on goods, wares and merchandises imported into the United States," it is provided, That there shall be allowed or paid five cents on every quintal of dried fish, and on every barrel of pickled fish, and of salted provisions exported from the United States to any country without the limits thereof, in lieu of the drawback of the duties imposed on the importation of the salt employed and expended therein, and there are now large quantities of salt within the United States, imported before any duties were laid for the use of the said States:

No allowance on exportation of dried or pickled fish, or salted provision prior to the last day of May, 1790.

Act of July 4, 1789, ch. 2, sec. 4.

*Be it enacted*, That no allowance shall be made by any collector, for any dried or pickled fish, or for any salted provisions, which shall be exported from the United States prior to the last day of May, one thousand seven hundred and ninety.

APPROVED, September 1, 1789.

STATUTE I.

Sept. 2, 1789.

CHAP. XII.—*An Act to establish the Treasury Department.* (a)

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That there shall be a Department of Treasury, in which shall be the following officers, namely: a Secretary of the Treasury, to be deemed 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 said Secretary.

Department designated. Officers: Secretary, Comptroller, Auditor, Treasurer, Register, Assistant to Secretary.

SEC. 2. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury to digest and prepare plans for the improvement and management of the revenue, and for the support of public credit; to prepare and report estimates of the public revenue, and the public expenditures; to superintend the collection of the revenue; to decide on the forms of keeping and stating accounts and making re-

Duties of the Secretary.

(a) The acts, in addition to this act which have been passed relating to the Treasury Department, have been: act of March 3, 1791; act of May 3, 1792; act of March 3, 1809, chap. 23; act of November 22, 1814; act of March 3, 1817, chap. 45; act of February 24, 1819, chap. 43; act of May 1, 1820, chap. 52; act of May 15, 1820, chap. 107.

turns, and to grant under the limitations herein established, or to be hereafter provided, all warrants for monies to be issued from the Treasury, in pursuance of appropriations by law; to execute such services relative to the sale of the lands belonging to the United States, as may be by law required of him; (a) to make report, and give information to either branch of the legislature, in person or in writing (as he 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 to perform all such services relative to the finances, as he shall be directed to perform.

Duties of the  
Comptroller.

SEC. 3. *And be it further enacted*, That it shall be the duty of the Comptroller to superintend the adjustment and preservation of the public accounts; to examine all accounts settled by the Auditor, and certify the balances arising thereon to the Register; to countersign all warrants drawn by the Secretary of the Treasury, which shall be warranted by law; to report to the Secretary the official forms of all papers to be issued in the different offices for collecting the public revenue, and the manner and form of keeping and stating the accounts of the several persons employed therein. He shall moreover provide for the regular and punctual payment of all monies which may be collected, and shall direct prosecutions for all delinquencies of officers of the revenue, and for debts that are, or shall be due to the United States. (b)

Act of March  
3, 1809, ch. 28,  
sec. 2.

Duties of the  
Treasurer.

SEC. 4. *And be it further enacted*, That it shall be the duty of the Treasurer to receive and keep the monies of the United States, and to disburse the same upon warrants drawn by the Secretary of the Treasury, countersigned by the Comptroller, recorded by the Register, and not otherwise; he shall take receipts for all monies paid by him, and all receipts for monies received by him shall be endorsed 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. And the said Treasurer shall render his accounts to the Comptroller quarterly, (or oftener if required,) and shall transmit a copy thereof, when settled, to the Secretary of the Treasury. He shall moreover, 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 Comptroller as aforesaid, as also, a true and perfect account of the state of the Treasury. He shall, at all times, submit to the Secretary of the Treasury, and the Comptroller, or either of them, the inspection of the monies in his hands; and shall, prior to the entering upon the duties of his office, give bond, with sufficient sureties, to be approved by the Secretary of the Treasury and 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 Comptroller of the Treasury of the United States.

Act of March  
3, 1809, ch. 28,  
sec. 1.

Duties of the  
Auditor.

SEC. 5. *And be it further enacted*, That it shall be the duty of the Auditor to receive all public accounts, and after examination to certify the balance, and transmit the accounts with the vouchers and certificate to the Comptroller for his decision thereon: *Provided*, That if any person whose account shall be so audited, be dissatisfied therewith, he

Act of May  
8, 1792, ch. 37,  
sec. 7.

(a) By "an act for the establishment of a general land office in the Department of the Treasury," passed April 25, 1812, the direction of the sales of public lands was assigned to the Secretary of the Treasury.

By "an act to provide for the collection, safe keeping, transfer and disbursement of the public revenue," passed July 4, 1840, chap. 41, sec. 1, the fire-proof vaults and safes provided by the Treasurer in the new building erected at the seat of government, were "constituted and declared to be the Treasury of the United States." This act was repealed by the act of August 13, 1841, chap. 7.

(b) See act of March 3, 1809, chap. 28, sec. 2. The comptroller of the Treasury has a right to direct the marshal to whom he shall pay money received on executions, and payment according to such directions is good. *United States v. Giles*, 9 Cranch, 212; 3 Cond. Rep. 377.

may within six months appeal to the Comptroller against such settlement.<sup>(a)</sup>

SEC. 6. *And be it further enacted*, That it shall be the duty of the Register to keep all accounts of the receipts and expenditures of the public money, and of all debts due to or from the United States; to receive from the Comptroller the accounts which shall have been finally adjusted, and to preserve such accounts with their vouchers and certificates; to record all warrants for the receipt or payment of monies at the Treasury, certify the same thereon, and to transmit to the Secretary of the Treasury, copies of the certificates of balances of accounts adjusted as is herein directed.

SEC. 7. *And be it further enacted*, That whenever the Secretary shall be removed from office by the President of the United States, or in any other case of vacancy in the office of Secretary, the Assistant shall, during the vacancy, have the charge and custody of the records, books, and papers appertaining to the said office.

SEC. 8. *And be it further enacted*, That no person appointed to any office instituted by this act, 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 said department, other than what shall be allowed by law; and if any person shall offend against any of the prohibitions of this act, he 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 incapable of holding any office under the United States: *Provided*, That if any other person than a public prosecutor shall give information of any such offence, 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.

APPROVED, September 2, 1789.

Act of March 3, 1809, ch. 28, sec. 2.  
Duties of the Register.

Secretary removed, or his office vacant, assistant secretary to have custody of records, &c.

Persons appointed to office under this act,

Prohibition upon.

Penalty for breach of the prohibitions of the law.

1791, ch. 18, sec. 3.

STATUTE I.

Sept. 11, 1789.

CHAP. XIII.—*An Act for establishing the Salaries of the Executive Officers of Government, with their Assistants and Clerks.*

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That there shall be allowed to the officers hereafter mentioned, the following annual salaries, payable quarterly at the Treasury of the United States: to the Secretary of the Treasury, three thousand five hundred dollars; to the Secretary in the Department of State, three thousand five hundred dollars; to the Secretary in the Department of War, three thousand dollars; (b) to the Comptroller of the Treasury, two thousand dollars; to the Auditor, fifteen hundred dollars; to the Treasurer, two thousand dollars; (c) to the Register, twelve hundred and fifty dollars;

Annual salaries established, payable quarterly.

Rate of compensation.

(a) See act of May 8, 1792; act of March 3, 1809, chap. 28.

(b) By the act of March 2, 1793, chap. 38, the salary of the Secretary of State was fixed at five thousand dollars; the Secretary of the Treasury at five thousand dollars; the Secretary of War at four thousand five hundred dollars; the Secretary of the Navy at four thousand five hundred dollars per annum. By the act of February 20, 1819, chap. 27, the salaries of the Secretary of State, of the Secretary of the Treasury, of the Secretary of War, and the Secretary of the Navy, were fixed at six thousand dollars per annum. By the act of March 2, 1827, chap. 62, the salary of the Postmaster General was raised to \$6000.

(c) By the act of March 2, 1793, the sum of five hundred dollars was added to the salary of the Auditor, and two hundred and fifty dollars to the salaries of the Comptroller and Register of the Treasury. By the act of March 2, 1799, chap. 38, the salaries of the Comptroller, the Treasurer, and the Auditor of the Treasury were fixed at three thousand dollars, and the Register of the Treasury at two thousand four hundred dollars. By the act of March 3, 1817, chap. 45, the officers in the Treasury Department