



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON

A-76081

June 8, 1936

The Honorable,

The Secretary of the Navy.

Sir:

There has been received request of the Acting Secretary of the Navy for decision as follows:

"Subject: Request for advance decision of the Comptroller General of the United States as to availability of the pending appropriation 'Pay, Naval Academy, 1937,' for credit of 5% to salary accounts of civilian professors and instructors at the U. S. Naval Academy for the period March 1, 1936, to June 30, 1936, etc.

"1. Respectfully forwarded to the Comptroller General of the United States.

"2. As passed by the Senate, the bill H.R. 12527, 'Making appropriations for the Navy Department and the naval service for the fiscal year ending June 30, 1937, and for other purposes,' provides, under the caption 'NAVAL ACADEMY', as follows:

"'Pay, Naval Academy: For pay of professors and instructors, including one professor as librarian, and such amounts as may be necessary to carry out the provisions of the Act approved January 16, 1936 (Public, Numbered 417, Seventy-fourth Congress), \$281,193: Provided, That not more than \$22,300 shall be paid for masters and instructors in swordsmanship and physical training.'

"3. As passed by the House, the bill H.R. 12527 appropriated \$265,400 'for pay of professors and instructors, including one professor as librarian', which sum, as above indicated, was increased to \$281,193 for the purpose of carrying out the provisions of the cited Act of January 16, 1936.

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"4. It will be noted that the difference between the sum of \$265,400, as passed by the House, and that of \$281,193, as passed by the Senate, amounts to \$15,793. This difference represents the estimated amount necessary to meet expenditures for the fiscal years 1936 and 1937 under the provisions of the Act of January 16, 1936 (Public No. 417). As stated in the basic letter, \$3,863 of the above-mentioned difference of \$15,793 represents the estimated amount necessary to cover the 5% credit authorized to be made in the monthly pay accounts of professors and instructors for the period March 1, 1936, to June 30, 1936, inclusive, and the balance of \$11,930 represents the estimated amount necessary to cover a similar credit in the monthly pay accounts of professors and instructors for the fiscal year 1937. The language contained in the pending Naval Appropriation bill under the appropriation for 'Pay, Naval Academy' does not specifically authorize any expenditures of the amount to be appropriated to meet obligations incurred in the fiscal year 1936. However, since Congress has included in the amount to be appropriated (\$281,193) the sum of \$3,863 to cover the necessary 5% credit in the monthly pay accounts for the fiscal year 1936, thereby clearly manifesting the legislative intent that this latter amount should be available to cover the necessary credits during the current fiscal year, it would seem that the appropriation in question might be reasonably considered available to meet the 5% credit in the pay accounts of civilian professors and instructors for the period March 1, 1936, to June 30, 1936, inclusive.

"5. On the assumption that no change will be made in the language of the above quoted provision from the pending Naval Appropriation Bill H.R. 12527, your decision is requested as to 1st. Whether expenditures necessary to meet the authorized 5% credit to the monthly pay accounts of civilian professors and instructors at the U. S. Naval Academy for the period March 1, 1936, to June 30, 1936, inclusive, may properly be charged against the 1937 appropriation for 'Pay, Naval Academy', as now provided for in the bill H.R. 12527; and 2nd. Whether the credit of 5% authorized to be made in the pay accounts of civilian professors and instructors at the U. S. Naval Academy may be considered as an obligation against the limitation of \$22,300 for the pay of masters and instructors in swordsmanship and physical training?"

It is understood the bill was approved by the President since the date of your submission.

Under the laws relating to appropriations, it is well settled that appropriations made for a particular fiscal year may

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not be used to pay obligations for other fiscal years. However, where the language and intent of an appropriation act clearly indicate that the appropriation for a particular purpose shall be used to pay past obligations, that intent may be given effect. Here the act under which the additional payments are required became law January 16, 1936. The act required regulations by the Secretary of the Navy and the procurement by the benefited members of the teaching staffs of the United States Naval Academy and Post Graduate School of the deferred annuity policies therein required. Apparently, the act came into practical operation on March 1, 1936, by the promulgation of the regulations under the act by the Secretary of the Navy, compliance by the members with the requirement as to procuring the annuity policies, and registering the allotment. Thereafter, on submission to the Congress of an estimate of the amount necessary to pay the additional 5 per cent from March 1, 1936, to June 30, 1937, there was included in the appropriation act for 1937, an additional amount "to carry out the provisions of the act approved January 16, 1936." Reasonably, the intent of the language in the light of the surrounding facts is that the amount appropriated was to be used to pay the additional amount from and after March 1, 1936. Your first question is answered accordingly.

As to your second question, the total sum appropriated, \$281,193, includes both the "basic salaries" and the additional 5 per cent increase therein authorized to be credited under the

act of January 16, 1936. Of this total amount under the proviso "not more than \$22,300," shall be paid for masters and instructors in swordsmanship and physical training. This limited amount is the total that may be expended for both basic salaries and the 5 per cent additional for that class of teaching staff. You are advised that the authorized credit of 5 per cent for that class of instructors designated as "masters and instructors in swordsmanship and physical training" is an obligation against the limited sum of \$22,300.

Respectfully,

(Signed) J. R. McCarl
Comptroller General
of the United States.