



The Comptroller General  
of the United States

Washington, D.C. 20548

Seldin  
PL-1

## Decision

**Matter of:** Section 2257 Transfers in Cases of  
Extraordinary Emergencies

**File:** B-218812

**Date:** January 23, 1987

### DIGEST

Section 2257 of title 7 of the United States Code authorizes, at a maximum, a transfer of 7 percent of an amount appropriated to a Department of Agriculture "bureau, division, or office", even in cases of extraordinary emergencies.

### DECISION

The Department of Agriculture Inspector General asks whether section 2257 of title 7 of the United States Code authorizes transfers of more than 7 percent from amounts appropriated to a particular "bureau, division, or office" in a case of extraordinary emergency. For the reasons given below, transfers of more than 7 percent cannot be so made.

In B-218812-O.M., July 30, 1985, our Resources, Community and Economic Development Division asked our Office of General Counsel the same question in a case involving a \$50 million transfer from the Federal Crop Insurance Corporation's (FCIC) fiscal year 1985 appropriation for administrative and operating expenses to the appropriation for the FCIC Fund. The Department, at that time, maintained that section 2257 of title 7 allowed both for transfers and receipts of more than 7 percent of an appropriation when there was an extraordinary emergency. The Inspector General now asks for a Comptroller General decision on the issue.

Section 2257 of title 7 states:

"Not to exceed 7 per centum of the amounts appropriated for any fiscal year for the miscellaneous expenses of the work of any bureau, division, or office of the Department of

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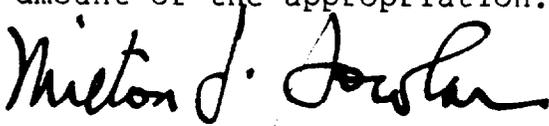
Agriculture shall be available interchangeably for expenditures on the objects included within the general expenses of such bureau, division, or office, but no more than 7 per centum shall be added to any one item of appropriation except in cases of extraordinary emergency." (Emphasis added.)

In B-218812-O.M., July 30, 1985, we determined that the exception to the 7 percent limitation for extraordinary emergencies applied only to the appropriation receiving the transfer. The phrase in section 2257 "except in cases of extraordinary emergency" is used in the clause describing the receiving appropriation. Thus, the natural reading of the sentence is that the exception for extraordinary emergencies applies only to that appropriation.

This view is supported by the punctuation. Had there been a comma between the words "appropriation" and "except" in the underlined portion of section 2257, as quoted above, arguably the phrase might apply to the transferring appropriation as well. Although punctuation, or the lack of it, should not necessarily govern the interpretation of a statute, punctuation is a part of an act and may be considered in its interpretation, particularly when intent is uncertain. 2A Sutherland, Statutory Construction, § 47.15 (Sands 4th ed. 1973); Fithian v. St. Louis & S.F. Ry. Co., 188 F. 842, 845 (C.C. W.D. Ark. 1911).

This reading of the section is more consistent with its intended limited use. See S. Rep. No. 803, 78th Cong., 2d Sess. 23 (1944); H.R. Rep. No. 1198, 78th Cong., 2d Sess. 18 (1944). It makes sense that the Congress put a more restrictive ceiling on the amounts that could be transferred. By doing so, it insured that the transferring appropriations would continue to be available to support the activities for which they were appropriated. This safeguard normally would not be necessary for the appropriation needing the additional funds.

We, therefore, conclude that the emergency exception to the 7 percent limit to section 2257 only applies to the receiving appropriation. The section limits transfers from an appropriation to a maximum of 7 percent of the amount of the appropriation.

*for*   
Comptroller General  
of the United States