



COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON

A-86115

JUL 15 1937

The Honorable,

The Secretary of the Treasury.

Sir:

There are returned herewith without countersignature covering warrant No. 16787, month of April 1937, proposing to deposit the sum of \$60 to a receipt account "8072.14 Deposits of Sponsors' Contributions, Works Progress Administration, Louisiana" and Miscellaneous Civil Appropriation Warrant No. 448, dated April 30, 1937, appropriating said amount to a trust fund account "07403.14 Sponsors' Contributions, Works Progress Administration, Louisiana", pursuant to section 20 of the Permanent Appropriation Repeal Act of June 26, 1934, 48 Stat. 1233.

It appears that these funds have been contributed by the sponsor of a project of the Works Progress Administration for prosecution in the State of Louisiana to supplement public funds made available for that purpose by the Emergency Relief Appropriation Act of 1935, approved April 8, 1935, 49 Stat. 115, and/or the Emergency Relief Appropriation Act of 1936, approved June 22, 1936, 49 Stat. 1597, 1608.

There appears no provision in the cited acts of April 8, 1935, and June 22, 1936, or elsewhere in the law, authorizing the accept-

ance, on behalf of the United States, of cash donations or contributions for covering into the Treasury and in my letter of March 15, 1937, A-51627, to the Administrator, Works Progress Administration, in respect to a similar matter it was said:

"While the joint Resolution of April 8, 1935 (49 Stat. 115), making appropriations for relief purposes provides in section 3, in part, that in carrying out the provisions thereof, the President may accept and utilize voluntary and uncompensated services (which in the spirit of the act, supra, may reasonably include office space, equipment, etc., furnished gratis), there appears to be no lawful authority for the acceptance on behalf of the United States of donations or contributions of cash to be used to supplement the amounts duly allotted for administrative purposes. It has been generally held that in the absence of such authority no officer or employee of the Federal Government may accept such voluntary gifts. \* \* \*"

See also 11 Comp. Gen. 355, and decision cited therein, and A-51626, A-51628, dated June 17, 1937, to the Secretary of Agriculture.

With respect to the present matter there being shown no authority of law for the action proposed by the warrants Nos. 1448 and 16767 the countersigning of the same by this office upon the present record appears unauthorized.

Respectfully,

(Signed) R. N. Elliott

Acting Comptroller General  
of the United States.

Inclousures