



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON

A-25480

December 18, 1928.

The Honorable,

The Secretary of the Treasury.

Sir:

There is returned herewith without countersignature Indian Transfer Appropriation Warrant No. 31, in which it is proposed to transfer the sum of \$665.84 from the appropriation "Indian Boarding Schools, 1928," to the same appropriation with a double year designation, i.e., 1928 and 1929, in compliance with request of the Secretary of the Interior, dated November 30, 1928, as follows:

"The Interior Department appropriation act for the fiscal year ended June 30, 1928, (44 Stat. 949) appropriated \$30,000 for a new school building and \$20,000 for a girls' dormitory at the Indian Boarding School at Cherokee, North Carolina. These appropriations were included in the \$3,210,000 credited on the books of the Treasury under the title of 'Indian Boarding Schools, 1928,' symbol #48820.

"The records of the Indian Office show that \$405.26 of the former and \$260.58 of the latter appropriation were unexpended in the fiscal year 1928 and are needed for expenditure on the unfinished buildings during the current fiscal year.

"Inasmuch as the act of June 23, 1874 (18 Stat. 275) provides that moneys appropriated for public buildings shall remain available until the completion of the work for which they are appropriated, it is requested that a transfer and counter warrant be issued debiting 'Indian Boarding Schools, 1928' and crediting 'Indian Boarding Schools 1928-1929' with the said unexpended balances, aggregating \$665.84."

There has been cited as precedent for the proposed action

decision of this office dated August 2, 1923, A. D. 7790, in which it was held that the appropriation of \$50,000 made by the deficiency act of September 22, 1922, 42 Stat. 1050, for rebuilding and refurnishing the school building at the Tomah Indian School, Tomah, Wisconsin, was a no-year appropriation and not an appropriation for the fiscal year 1923. The basis for the holding in that case was that the fiscal year limitation of the appropriation concluding with the words "fiscal year 1923" had reference to the authorization act of August 24, 1922, 42 Stat. 830, rather than making the appropriation one for the fiscal year 1923, and that there was not shown a clear intention of the Congress to modify as to such item the provisions of the acts of June 23, 1874, 18 Stat. 275 and August 24, 1912, 37 Stat. 487, which contain provisions to the effect that appropriations made for public buildings remain available until the objects for which made are completed.

There was involved in that case an appropriation for public buildings and it was properly held that it should remain available until the object for which made was accomplished. No such situation is presented by the instant matter. The appropriation here is one contained in an annual appropriation act and is an appropriation not for public buildings but for Indian Boarding Schools generally including thereunder a great many items to cover objects evidently for accomplishment during the fiscal year

for which the appropriation was made. Some of these items, such as the one now under consideration, are for buildings and improvements but the amounts appropriated therefor are not separable from the total amount appropriated. The general rule in such cases is that the item is subject to the same fiscal year limitations attaching to the appropriation as a whole unless the item is specifically exempted therefrom in the appropriation act. And there being no authority under the acts of June 23, 1874, and August 24, 1912, for considering the appropriation "Indian Boarding Schools" as a no-year or a double year appropriation, no exception can be made with respect to the item here in question.

Accordingly, you are advised that the transfer of funds as proposed by the warrant is not authorized.

Respectfully,

(Signed) J. R. G. Carl

Comptroller General
of the United States.

Incl.