



A-79180

COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON

COMP. GEN.
FILE COPY

JUL 30 1936

The Honorable,

The Secretary of the Treasury.

Sir:

There is returned herewith, without countersignature, Department of Agriculture Transfer Appropriation Warrant No. 8, proposing to transfer \$345,000 from the appropriation "12-2110 Salaries and Expenses, Agricultural Adjustment Administration" under appropriation accounts as follows:

Salaries and Expenses, Agricultural Adjustment Administration, (Marketing Agreements, Hog Cholera Viruses and Serum), 1936 and 1937	\$ 30,000.00
Salaries and Expenses, Agricultural Adjustment Administration, (Soil Survey, Hawaii), 1936 and 1937	15,000.00
Salaries and Expenses, Agricultural Adjustment Administration, (Tobacco Compacts and Agreements Among States), 1936-1938	300,000.00

There is cited on the warrant as authority for the proposed action the provisions of Public No. 739, 74th Congress, approved June 22, 1936 which are as follows:

Bureau of Animal Industry

"Marketing agreements with respect to hog cholera virus and serum: The sum of \$30,000 of the appropriation made by section 12 (a) of the Agricultural Adjustment Act, approved May 12, 1933, is hereby made available during the fiscal years 1936 and 1937, to carry into effect sections 56 to 60, inclusive, of the Act approved August 24, 1935 (49 Stat. 781, 782), entitled 'An Act to amend the Agricultural Adjustment Act, and for other purposes', including the employment of persons and means in the District of Columbia and elsewhere."

Bureau of Chemistry and Soils

"Soil survey of the Hawaiian Islands: Not to exceed \$15,000 of the funds appropriated by section 12 (a) of the Agricultural Adjustment Act, as amended, is hereby made available, to remain available until June 30, 1937, to meet all necessary expenses of the Bureau of Chemistry and Soils, Department of Agriculture, for the completion of a soil survey of the Hawaiian Islands, including personal services for mapping work in the District of Columbia and elsewhere."

Agricultural Adjustment Administration

"Tobacco compacts and agreements among States: Not to exceed \$300,000 of the funds appropriated by section 12 (a) of the Agricultural Adjustment Act, as amended, is hereby made available, to remain available until June 30, 1938, to carry into effect the provisions of the Act approved April 25, 1936 (Public Act Numbered 534, Seventy-fourth Congress), entitled 'An Act relating to compacts and agreements among States in which tobacco is produced in providing for the control of production of, or commerce in, tobacco in such States, and for other purposes'; including the employment of persons and means in the District of Columbia and elsewhere, printing, advances to tobacco commissions, loans to associations of tobacco producers, and other expenses authorized by the provisions of the said Act."

In a letter of this office dated July 14, 1936, to the Chief, Division of Bookkeeping and Warrants of your Department, it was suggested that the appropriation accounts to which these amounts were proposed to be credited were not in accordance with the intent of the statutes. In letter dated July 18, 1936, the Chief, Division of Bookkeeping and Warrants, stated in part as follows:

"The provisions of the Act involved in these items are shown in the Act under 'Bureau of Animal Industry - Marketing Agreements with respect to hog cholera virus and serum,' 'Bureau of Chemistry and Soils - Soil Survey of the Hawaiian Islands,' and 'Agricultural Adjustment Administration - Tobacco compacts and agreements among States.' In each of these paragraphs it provides that funds appropriated by Section 12(a) of the Agricultural Adjustment Act, as amended (established under tit'

'\$1017 Salaries and Expenses, Agricultural Adjustment Administration'), are made available, with certain fiscal year limitations, to meet expenses or carry into effect, certain lines of work not included under the master appropriation cited above. There are no reappropriations or transfers of funds specifically provided for, and were it not for the change in fiscal year limitations, it is assumed that these activities could be carried on under the original appropriation. However, in order to provide for a more definite accounting for the three items in question under the extension of availability of funds under the original appropriation, it was deemed desirable to identify and establish such extensions under the title of appropriation involved, adding thereto the new fiscal year limitations, and within parentheses, the designations of the new activities. This is in line with the procedure hitherto followed and there would appear to be no material reason why the titles shown on Agriculture Transfer Appropriation Warrant No. 8, may not stand as drawn."

This statement, particularly that there are no reappropriations or transfers of funds specifically provided for and that were it not for the change in fiscal year limitations the activities could be carried on under the original appropriation, does not appear to be in accordance with the facts. The apparent purpose of the enactment was to reappropriate and make available for purposes for which they were not theretofore available moneys which had been appropriated for administering the Agricultural Adjustment Act. The moneys so reappropriated for the three specific purposes mentioned are no longer available for expenses of administering the Agricultural Adjustment Act. Consequently, there is involved here not an ordinary transfer of funds for expenditure in carrying out the purposes for which the basic appropriation was made but new appropriations with a designation of the source of the funds. Therefore, it is suggested that the items here under consideration be set up for credit under appropriation titles substantially as follows:

Marketing Agreements, Hog Cholera Virus and Serum
(Transfer from Salaries and Expenses, Agricultural
Adjustment Administration), 1936-1937.

Soil Survey, Hawaii (Transfer from Salaries and Expenses
Agricultural Adjustment Administration), 1936-1937

Tobacco Compacts and Agreements among States (Transfer
from Salaries and Expenses, Agricultural Adjust-
ment Administration), 1936-1938.

Respectfully,

(Signed) R. N. Elliott

Acting Comptroller General
of the United States.

1786/56
Enclosure.