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DECISION



**THE COMPTROLLER GENERAL
OF THE UNITED STATES**
WASHINGTON, D. C. 20548

FILE: B-207281

DATE: October 19, 1982

MATTER OF: Youth Conservation Corps: Appropriations
chargeable for fiscal year 1982 obligations
incurred under continuing resolutions

DIGEST:

1. Interior's fiscal year 1982 appropriation act contained no specific funds for the Youth Conservation Corps (YCC) program, but only set aside funds for projects of three land management agencies to be carried out by the YCC. Consequently, obligations incurred for the YCC under earlier continuing resolutions should be charged to the account created under those resolutions and not to accounts under the permanent appropriations act.
2. Provision of 16 U.S.C. § 1704 for 30 percent set-aside of YCC funds for grants to States does not apply to funds provided under Interior's fiscal year 1982 appropriation act (Public Law 97-100) for high priority projects of three Federal land management agencies, to be carried out by the YCC.

The Deputy Assistant Secretary of the Interior for Policy, Budget, and Administration, has requested our opinion as to the proper manner in which to charge certain obligations incurred by the Department of the Interior and the Department of Agriculture for activities of the Youth Conservation Corps during fiscal year 1982. These obligations were incurred under authority of several continuing resolutions for fiscal year 1982. For the reasons discussed below, it is our opinion that the obligations in question should be charged to the appropriation accounts authorized by those resolutions, and not to accounts created under the regular fiscal year 1982 appropriations acts.

The obligations in question were apparently incurred after enactment of continuing appropriation resolutions for fiscal year 1982, but before enactment of permanent appropriations for Interior and Agriculture. According to Interior, the obligations were primarily for close-out of fiscal year 1981 program operations and for maintenance of a small program planning staff.

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The first continuing appropriation resolution for fiscal year 1982 provided Youth Conservation Corps funding at an annual level of \$20 million, an equal portion of which was made available to the Secretaries of Agriculture and the Interior. See Joint Resolution of October 1, 1981, Pub. L. No. 97-51, § 101(a), 95 Stat. 958. All but \$306,000 of this amount was deferred by the President on October 19, 1981. Deferral Message No. D82-131, October 19, 1981. The second continuing resolution extended funding at the previous level until December 15, 1981. Joint Resolution of November 23, 1981, Pub. L. No. 97-85, 95 Stat. 1098. 1/

On October 19, 1981, the Office of Management and Budget (OMB) apportioned \$306,000 to the Department of the Interior for YCC activities of both that agency and the Department of Agriculture. Interior's initial submission to this Office listed total YCC obligations in excess of \$328,000 by the Department of Agriculture and the Department of the Interior. If these figures are accurate, YCC obligations exceeded OMB's apportionment by some \$22,000 and therefore there has been a violation of the Antideficiency Act. See 31 U.S.C. § 665(h) (1976). We have since been informally notified by Interior, however, that the corrected total amount of YCC obligations under the continuing resolutions was just under \$306,000. Interior should determine which of the obligation figures is correct. If the figures contained in the initial submission are correct, Interior must report the Antideficiency Act violation to the Congress and take appropriate administrative action as required by 31 U.S.C. § 665.

The relevant continuing resolution provided that any expenditures made under its authority were required to be charged to "the applicable appropriation, fund, or authorization whenever a bill in which such appropriation, fund, or authorization is contained is enacted into law." See Joint Resolution of October 1, 1981, Pub. L. No. 97-51, § 105, 95 Stat. 958, 961. When finally enacted, however, the permanent fiscal year 1982 appropriations act for the Department of the Interior and related agencies contained no specific appropriation for the YCC. Instead, it provided that from \$1 million to \$3 million of the appropriations for each of three other accounts (Fish and Wildlife Resource Management, Park Service Operations, and

1/ The third continuing resolution, covering the period December 15, 1981 to enactment of the permanent appropriation on December 23, 1981, provided Youth Conservation Corps funding in the same manner as was later provided in the permanent appropriation, less 4 percent. Joint Resolution of December 15, 1981, Pub. L. No. 97-92, 95 Stat. 1183, 1189-90, 1201. Although Interior's initial submission indicated that some of the obligations in question were incurred after the effective date of the third continuing resolution, we have been informally told by Interior that this was not the case. Had it been, any obligations incurred would have had to be charged against appropriate accounts under the permanent appropriation.

National Forest System) were to be used for "high priority projects within the scope of the approved budget which shall be carried out by Youth Conservation Corps" as if authorized by the Youth Conservation Corps Act of 1970, as amended, 16 U.S.C. §§ 1701-1706 (1976). See Act of December 23, 1981, Pub. L. No. 97-100, tits. I & II, 95 Stat. 1391, 1394-95, 1405.

The principal question here is whether the language contained in the permanent appropriations statute constitutes an "applicable appropriation, fund, or authorization" to which YCC obligations incurred under the continuing resolutions must be charged. In our opinion it does not. The continuing resolutions provided funding for necessary expenses of the two departments in carrying out the requirements of the Youth Conservation Corps Act of 1970, as amended. Such funds were intended to cover any and all activities necessary to the carrying-out of the YCC program. The original OMB apportionment indicates that funds under the continuing resolutions were primarily made available for administrative staff and expenses, particularly of the Office of Youth Programs (that part of the Office of the Secretary of the Interior responsible for implementing the YCC program). See Memorandum from OMB's Interior Branch to Interior's Office of Budget, dated October 27, 1981. By comparison, the permanent Interior appropriation made no specific provision covering YCC operations in general. While the permanent appropriation statute provided funds for certain YCC projects under three different agencies, it does not appear that the Congress intended these new funds to be used to replace the general YCC appropriation account discontinued in the fiscal year 1982 permanent appropriation. To the contrary, recent pronouncements by both the House and Senate Appropriations Committees state that the permanent appropriations statute contained no funds for the YCC, and that YCC obligations incurred under the continuing resolutions should not be charged to accounts under the permanent appropriations. 2/

2/ See the House Report on the supplemental fiscal year 1982 appropriations bill:

"The First Continuing Resolution for fiscal year 1982 (P.L. 97-51) permitted [the Youth Conservation Corps] program to continue at the level provided in the House-passed bill until December 15, 1981. The Office of Youth Programs incurred obligations of about \$305,000 during that time. The regular bill for 1982 (P.L. 97-100) did not provide any funds for the YCC. The Department proposes to make the Fish and Wildlife Service and the National Park Service absorb those charges. The Committee does not approve of that procedure. The Department is expected to charge the obligations to the proper account under authority provided in the Continuing Resolution." H.R. Rep. No. 97-674, 97th Cong., 2d Sess. 108 (1982). See also S. Rep. No. 97-516, 97th Cong., 2d Sess. 114 (1982).

Therefore, we conclude that there was no "applicable appropriation, fund, or authorization" in the permanent Interior appropriation act for fiscal year 1982 to which YCC obligations under the continuing resolutions could be charged. The question remains as to which account or accounts are available to satisfy such obligations.

Funds in the YCC account created under the continuing resolutions were withdrawn by the Secretary of the Treasury after passage of the permanent Interior appropriations act. This action was based upon language used by this Office in a 1972 letter to Senator William Proxmire. In that letter, we addressed the question of what happens when the regular appropriation enacted by the Congress contains insufficient funds to liquidate obligations incurred under a continuing resolution. We stated that, although the obligations were valid, "any appropriations warranted under the continuing resolution in excess of the final appropriations and not disbursed [should] be rescinded." B-152554, February 17, 1972. We have reconsidered our 1972 position and have decided we were wrong. See B-200923, October 19, 1982. In accordance with our more recent decision, we conclude that the Secretary of the Treasury should restore funds withdrawn from the YCC appropriation account created under the continuing resolutions. It is against this account that the obligations in question should be charged.

As a final matter, the Assistant Secretary of the Interior has also asked for our opinion regarding the applicability of 16 U.S.C. § 1704 to YCC projects carried out with funds provided under the three applicable accounts of the permanent appropriations act. Section 1704 authorizes grants to States to assist with the preservation of non-Federal public lands and waters, and requires that 30 percent of funds appropriated under the Youth Conservation Corps Act be made available for this purpose. 16 U.S.C. § 1704(a), (d) (1976).

Under the permanent appropriations act, up to \$3 million of funds otherwise provided to the Fish and Wildlife Service, National Park Service, and the Forest Service are to be used for high priority projects of those agencies, to be carried out by the YCC. The funding authorizations for the activities in question derive from those applicable to the three land management agencies involved. Consequently, the set-aside for grants to States of 30 percent of funds required by section 1704 of title 16 does not apply to the funds considered here. Indeed, the manner in which the funds were provided indicates that the Congress intended that they be used for Federal land management projects.



Acting Comptroller General
of the United States