

Program with Respect to Relief
and Rescue of Refugees; Other
Government Agencies

General Accounting Office

List of Accounts and Procedures Letters issued to January 12, 1945 which are primarily applicable to the War Refugee Board.

Accounts and Procedures Letter No.	Department No.	Accounts and Procedures Letter No.	Department No.	Accounts and Procedures Letter No.	Department No.
7464	1	8061	3	8418	5
7784	2	8375	4	8501	6
				8683	7

WAR REFUGEE BOARD RECORDS

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Lists of Accounts and Procedures Letters of General application issued to May 9, 1945.

Accounts and Procedures Letter No.	General No.	Accounts and Procedures Letter No.	General No.	Accounts and Procedures Letter No.	General No.
282	1	2859	42	6088	83
370	2	3057	43	6126	84
443	3	3136	44	6147	85
448	4	3368	45	6184	86
600	5	3439	46	6309	87
616	6	3511	47	6344	88
636	7	3709	48	6565	89
644	8	3768	49	6578	90
651	9	3847	50	6652	91
704	10	3873	51	6816	92
756	11	3955	52	6881	93
766	12	4006	53	6882	94
793	13	4039	54	6918	95
812	14	4140	55	6932	96
869	15	4265	56	6952	97
906	16	4342	57	6967	98
1205	17	4348	58	6976	99
1273	18	4351	59	7000	100
1335	19	4430	60	7110	101
1478	20	4431	61	7131	102
1722	21	4499	62	7222	103
1740	22	4509	63	7307	104
1741	23	4513	64	7308	105
1749	24	4538	65	7309	106
1801	25	4592	66	7335	107
1819	26	4649	67	7697	108
1965	27	4783	68	7704	109
1996	28	5161	69	7761	110
2069	29	5220	70	8102	111
2097	30	5258	71	8306	112
2134	31	5288	72	8307	113
2180	32	5297	73	8403	114
2270	33	5356	74	8425	115
2304	34	5443	75	8486	116
2357	35	5542	76	8502	117
2452	36	5719	77	8690	118
2469	37	5749	78	8699	119
2540	38	5755	79	8700	120
2595	39	5835	80	8726	121
2776	40	5837	81	8727	122
2796	41	5840	82	8775	123
				8972	124

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

June 4, 1945

ACCOUNTS AND PROCEDURES LETTER NO. 9061
General No. 127

SUBJECT: Discontinuance of the use of special deposit accounts
" F5859 Special Deposits, Victory Tax Withheld from
Salaries of Federal Employees (Name of Department)".

The special deposit accounts " F5859 Special Deposits, Victory Tax Withheld from Salaries of Federal Employees (Name of Department)" were prescribed to enable the several departments and establishments to accumulate Victory tax deductions, pending quarterly disposition thereof, pursuant to the provisions of the Revenue Act of 1942, approved October 21, 1942, 56 Stat. 884.

The following special deposit accounts were prescribed by various Accounts and Procedures Letters for use by the several departments and establishments in complying with the provisions of the Current Tax Payment Act of 1943, approved June 9, 1943, 57 Stat. 126:

F5867 Special Deposits, Federal Tax Withheld from
Salaries of Federal Employees (Name of Department)

In view of the repeal of the Victory tax by section 6 of the Individual Income Tax Act of 1944, Public Law 315, approved May 29, 1944, 58 Stat. 234, and the establishment of the accounts " F5867" for each department to account for tax withheld from salaries of Federal employees, all taxes withheld in the future will be credited to the accounts " F5867". In accordance with an arrangement with the Treasury Department when the accounts " F5859" have been cleared in the usual manner, which should be accomplished as early as practicable, they will be no longer for use.

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

May 31, 1945

ACCOUNTS AND PROCEDURES LETTER NO. 9047
General No. 126

SUBJECT: Discontinuance for use of the general fund receipt
account "5400".

In order to provide an account in which to record repayments to appropriations which have lapsed the general fund receipt account "5520 Repayments, Lapsed Appropriations" was prescribed by Accounts and Procedures Letter No. 8911, dated April 26, 1945.

Inasmuch as the receipt account "5400 Repayments and Recoveries, Emergency Relief, Acts December 17, 1941, and July 12, 1943", prescribed and amended by Accounts and Procedures Letters Nos. 3935 and 6573, dated December 24, 1941, and July 17, 1943, respectively, was for use in recording deposits of a nature similar to those for credit to the account "5520", it has been determined that moneys which have heretofore been for credit to the account "5400" shall be deposited in the account "5520".

In consequence thereof and in accordance with an arrangement with the Treasury Department, the receipt account "5400" is hereby discontinued for use.

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

May 25, 1945

ACCOUNTS AND PROCEDURES LETTER NO. 9028
General No. 125

SUBJECT: Identification of Accounts and Procedures letters by
departments and establishments.

In order to provide the departments and establishments of the Government with a ready means of determining that they have received copies of all Accounts and Procedures letters issued by this office, prescribing, changing or discontinuing appropriation, fund, limitation, receipt and subsidiary accounts and procedures thereunder, pertaining to them, such letters will hereafter identify the department or establishment and the number of such letters, which have been issued that are applicable thereto. For example, immediately below the Accounts and Procedures letter number there will be shown the name of the department or establishment followed by a number which will progress consecutively to indicate the total number of letters issued to cover funds, etc., of such agency. This system of numbering has been applied to all letters issued to this date. Hence, the number which will appear on the first letter received by a department or establishment hereafter will indicate the number of such letters issued to that date. Each agency will be supplied also with a list of Accounts and Procedures letters theretofore issued on which the additional number reference herein mentioned will be shown. Letters concerning matters of general application and not related exclusively to any one agency of the Government will be identified as "General No. _____," and a list covering such letters issued to date will be supplied to all agencies.

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

May 9, 1946

ACCOUNTS AND PROCEDURE LETTER NO. 4972

SUBJECT: Establishment of special fund receipt and appropriation accounts to account for proceeds of sales of certain equipment.

Section 204 of the Independent Offices Appropriation Act, 1946, Public Law 49, approved May 3, 1945, provides as follows:

"In purchasing motor-propelled or animal-drawn vehicles or tractors, or road, agricultural, manufacturing, or laboratory equipment, or boats, or parts, accessories, tires, or equipment thereof, the head of any executive department or independent establishment or his duly authorized representative may exchange or sell similar items and apply the exchange allowances or proceeds of sales in such cases in whole or in part payment therefor: Provided, That any transaction carried out under the authority of this section shall be evidenced in writing."

In order to provide accounts in which to record transactions involving the proceeds of sales of items set forth in the foregoing provision, to be used in whole or in part payment for the purchase of similar items, the following special fund receipt and appropriation accounts are hereby prescribed pursuant to General Regulations No. 84-Revised and in accordance with an arrangement with the Treasury Department:

Special Fund Receipt Account

6690 Deposits, Proceeds of Sales, Motor-Propelled Vehicles, etc.
(Department or Establishment)

Special Fund Appropriation Account

--X6690 Payments from Proceeds of Sales, Motor-Propelled Vehicles,
etc. (Department or Establishment)

Limitations: No subdivisions

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All moneys derived from such sales will be credited to the special fund receipt account "6690 Deposits, Proceeds of Sales, Motor-Propelled Vehicles, etc. (Department or Establishment)" and appropriated for expenditure to the related special fund appropriation account "X6690 Payments from Proceeds of Sales, Motor-Propelled Vehicles, etc. (Department or Establishment)" to be prescribed upon request of each office as needed. These collections will be reported on Schedule of Collections (Standard Form No. 1044-Revised) as required by General Regulations No. 87.

LINDSAY O. WARREN

Comptroller General
of the United States

By: J. D. Dent
Chief, Accounting and
Bookkeeping Division.

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

April 26, 1948

ACCOUNTS AND PROCEDURES LETTER NO. 8911

SUBJECT: Providing for the disposition of repayments to appropriations which have lapsed, and the balances thereof carried to the surplus fund, by amending the title of general fund receipt account "5520 Repayments, Lapsed Appropriations, War Department."

The First Deficiency Appropriation Act, 1946, Public Law 40, approved April 25, 1946, under the heading "Treasury Department," Bureau of Accounts, provides in part as follows:

*** Provided, That hereafter any collection which otherwise would be for depositing to the credit of an appropriation where such appropriation has lapsed and the balance reverted to the surplus fund shall be deposited for covering into the general fund of the Treasury as miscellaneous receipts. ***

In order to provide an account in which to record transactions involving repayments to appropriations which have lapsed and the balances thereof carried to the surplus fund (31 U.S.C. 713), as provided in the foregoing provision of law, the title of the general fund receipt account "5520 Repayments, Lapsed Appropriations, War Department," prescribed by Accounts and Procedures Letter No. 7977, dated July 12, 1944, is hereby amended pursuant to General Regulations No. 84-Revised, and in accordance with an arrangement with the Treasury Department (see letter of this office to the Secretary of the Treasury dated January 1, 1945, B-44482):

<u>Symbol</u>	<u>Old Title</u>	<u>Amended Title</u>
5520	Repayments, Lapsed Appropriations, War Department	Repayments, Lapsed Appropriations

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

February 20, 1945

ACCOUNTS AND PROCEDURES LETTER NO. 8775

SUBJECT: Providing for the disposition of the gains resulting from certain exchange transactions.

The Act of December 23, 1944, Public Law 554, 78th Congress, entitled "An Act to authorize certain transactions by disbursing officers of the United States, and for other purposes," provides as follows:

"That subject to regulations promulgated pursuant to this Act, disbursing officers of the United States are hereby authorized, for official purposes, or for the accommodation of military, naval, and civilian personnel of the United States Government, and personnel of contractors and of authorized nongovernmental agencies operating with the armed forces of the United States, to cash and negotiate checks, drafts, bills of exchange, and other instruments payable in United States and foreign currencies, and to conduct exchange transactions involving United States and foreign currency and coin, checks, drafts, bills of exchange, and other instruments. Any official funds which are held by such disbursing officers and which are available for expenditure may, with the approval of the head of the agency having jurisdiction over such funds, be utilized for this purpose.

"Sec. 2. Any gains in the accounts of disbursing officers of the United States resulting from operations permitted by this Act shall be paid into the Treasury as miscellaneous receipts. There are hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such amounts as may be necessary to adjust any deficiencies in the accounts of disbursing officers of the United States which may result from such operations.

"Sec. 3. The Secretary of the Treasury and, with the concurrence of the Secretary of the Treasury, the heads of other executive departments having jurisdiction over disbursing officers of the United States are hereby authorized respectively to issue such rules and regulations, governing the disbursing officers under their respective jurisdictions, as may be deemed necessary or proper to carry out the purposes of this Act.

"Sec. 4. The provisions of this Act shall be effective from and after December 7, 1941, and shall remain in force during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President may designate."

Pursuant to General Regulations No. 24-Revised and in accordance with an arrangement with the Treasury Department, the gains resulting from operations permitted by the cited Act are for deposit into the Treasury for credit to the general fund receipt account

1400 Gain by Exchange

listed in Accounts and Procedures Letters Nos. 370 and 7000, dated November 9, 1939 and September 21, 1943, respectively.

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Dent
Chief, Accounting and
Bookkeeping Division.

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

February 20, 1945

ACCOUNTS AND PROCEDURES LETTER NO. 8775

SUBJECT: Providing for the disposition of the gains resulting from certain exchange transactions.

The Act of December 23, 1944, Public Law 554, 78th Congress, entitled "An Act To authorize certain transactions by disbursing officers of the United States, and for other purposes," provides as follows:

"That subject to regulations promulgated pursuant to this Act, disbursing officers of the United States are hereby authorized, for official purposes, or for the accommodation of military, naval, and civilian personnel of the United States Government, and personnel of contractors and of authorized nongovernmental agencies operating with the armed forces of the United States, to cash and negotiate checks, drafts, bills of exchange, and other instruments payable in United States and foreign currencies, and to conduct exchange transactions involving United States and foreign currency and coin, checks, drafts, bills of exchange, and other instruments. Any official funds which are held by such disbursing officers and which are available for expenditure may, with the approval of the head of the agency having jurisdiction over such funds, be utilized for this purpose.

"Sec. 2. Any gains in the accounts of disbursing officers of the United States resulting from operations permitted by this Act shall be paid into the Treasury as miscellaneous receipts. There are hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such amounts as may be necessary to adjust any deficiencies in the accounts of disbursing officers of the United States which may result from such operations.

"Sec. 3. The Secretary of the Treasury and, with the concurrence of the Secretary of the Treasury, the heads of other executive departments having jurisdiction over disbursing officers of the United States are hereby authorized respectively to issue such rules and regulations, governing the disbursing officers under their respective jurisdictions, as may be deemed necessary or proper to carry out the purposes of this Act.

"Sec. 4. The provisions of this Act shall be effective from and after December 7, 1941, and shall remain in force during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President may designate."

Pursuant to General Regulations No. 84-Revised and in accordance with an arrangement with the Treasury Department, the gains resulting from operations permitted by the cited Act are for deposit into the Treasury for credit to the general fund receipt account

1400 Gain by Exchange

listed in Accounts and Procedures Letters Nos. 370 and 7000, dated November 9, 1939 and September 21, 1943, respectively.

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Dent
Chief, Accounting and
Bookkeeping Division.

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

January 26, 1945

ACCOUNTS AND PROCEDURES LETTER NO. 8727

SUBJECT: Unclaimed residue cash balances in an indeterminate status, in the hands of disbursing officers and derived from sale of War Savings Bonds at discontinued facilities, stations, etc.

War Savings Bond transactions have resulted in accumulations of residue cash balances in the accounts of disbursing officers of the departments and agencies of the Government, due to discontinuance of sales at locations, facilities and stations, or termination of a disbursing officer's duties. In some instances, the names or whereabouts of the owners are unknown.

Under circumstances in which payments by, or deductions from the pay of, the individual bond purchaser have been discontinued and the whereabouts of such purchaser are unknown, any unclaimed cash balances belonging thereto which are not of the "odd penny" type should be deposited with credit to the account

"8881 Unclaimed Moneys of Individuals Whose Whereabouts are Unknown
(Name of Individual)."

Where there is an administrative necessity to clear accounts of disbursing officers whose disbursing duties are terminated, or where bond purchase transactions are discontinued at particular stations, any accumulated balances indeterminate as to individual ownership and as to which ownership has not been claimed, should be deposited to the account

"3990 Unexplained Balances in Cash Accounts"

Where the balances are made up of "odd pennies" which are not aliquot parts of the purchase price of any bond, and the whereabouts of the employee-owners are not known, such unclaimed sums should be deposited to the credit of the account

"3994 Unclaimed Odd Pennies in Employees' Pay Roll Allotment Accounts
for War Savings Bonds"

established by Accounts and Procedures Letter No. 8403, dated October 9, 1944.

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

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GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

January 26, 1945

ACCOUNTS AND PROCEDURES LETTER NO. 8726

SUBJECT: Establishment of a general fund receipt account.

Sec. 404 of the First Supplemental Appropriation Act, 1945, approved December 22, 1944, Public Law 529, reads as follows:

"That during the fiscal year 1945 there shall be available for expenditure or obligation for long-distance telephone tolls and for telegrams and cablegrams by the Department of Agriculture, the Department of Commerce, the Department of Justice, the Department of Labor, the Treasury Department, and the Post Office Department not to exceed 90 per centum in the case of each of said Departments of the amounts included for such purposes in the Budget estimates for the fiscal year 1945 under the schedules in the Budget under the heading 'Communication services': Provided, That the savings hereby effected in the items for long-distance telephone tolls and for telegrams and cablegrams for each of the said Departments shall not be diverted to other use but shall be covered into the Treasury as miscellaneous receipts: * * * ."

Accordingly, in order to provide a means to record the savings effected in the items for long-distance telephone tolls and for telegrams and cablegrams, there is hereby prescribed, pursuant to General Regulations No. 84-Revised and an arrangement with the Treasury Department, the following general fund receipt account. In this connection, see letter of this office, addressed to the Secretary of Agriculture, dated January 12, 1945, B-46462, and letters of the Accounting and Bookkeeping Division dated January 13, 1945, addressed to applicable departments:

4224 Savings, Communication Services

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

January 19, 1945

ACCOUNTS AND PROCEDURES LETTER NO. 8700

SUBJECT: Establishment of general fund receipt account
"3898 Funds and Proceeds from Personal
Property Seized from the Enemy."

In order to provide an account in which to record deposits of funds made pursuant to section 3617, Revised Statutes, and request of the Navy Department, dated December 27, 1944, file A2/GF/(AMT), under the provisions of General Regulations No. 84-Revised, and in accordance with an arrangement with the Treasury Department, the following general fund receipt account is hereby prescribed:

3898 Funds and Proceeds from Personal Property Seized from
the Enemy

The foregoing account supplements miscellaneous receipt accounts "3896" and "3897" to the extent required to meet the request of the Navy Department above that there be established a miscellaneous receipt account in which to provide a record of seized money and the proceeds from seized property (such as enemy government funds not deemed the personal property of the enemy possessor) taken from the enemy.

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

GENERAL ACCOUNTING OFFICE

Washington 25

January 19, 1945

Accounting and
Bookkeeping Division

ACCOUNTS AND PROCEDURES LETTER NO. 8699.

SUBJECT: Establishment of certain Special Deposits accounts and procedures to be used in connection with them.

The Surplus Property Act of 1944, Public Law 457, approved October 3, 1944, provides in part as follows:

"Sec. 10. (a) Except as provided in subsection (b) of this section, the Board shall designate one or more Government agencies to act as disposal agencies under this Act. In exercising its authority to designate disposal agencies, the Board shall assign surplus property for disposal by the fewest number of Government agencies practicable and, so far as it deems feasible, shall centralize in one disposal agency responsibility for the disposal of all property of the same type or class.

"Sec. 14 (b) Subject only to subsection (a) of this section, any owning agency may dispose of - -

- (1) any property which is damaged or worn beyond economical repair;
- (2) any waste, salvage, scrap, or other similar items;
- (3) any product of industrial, research, agricultural, or livestock operations, or of any public works construction or maintenance project, carried on by such agency;

which does not consist of strategic minerals and metals, as defined in section 22.

"Sec. 30 (c) To the extent authorized by the Board, any Government agency disposing of property under this Act (1) may deposit, in a special account with the Treasurer of the United States, such amount of the proceeds of such dispositions as it deems necessary to permit appropriate refunds to purchasers when any disposition is rescinded or does not become final, or payments for breach of any warranty, and (2) may withdraw therefrom amounts so to be refunded or paid, without regard to the origin of the funds withdrawn."

- 3 -
All governmental departments or establishments
of special deposit accounts for the purposes herein
notify this office in order that such accounts
may be established.

In order to provide accounts in which to record transactions involving proceeds from any transfer or disposition of property assigned to any disposal or owning agency as contemplated in the foregoing provisions of law, the following special deposit accounts and procedures are hereby prescribed pursuant to General Regulations No. 84-Revised and in accordance with an arrangement with the Treasury Department:

- F5885 Special Deposits, Proceeds of Sale of Surplus Property (Department or Establishment)
- F5887 Special Deposits, Refunds from Sale of Surplus Property (Department or Establishment)

In view of the necessity for subsequent determination of the expenses of sale, amounts required for refunds and reimbursements, all moneys received on account of surplus property by either a disposal or owning agency under authority of the Surplus Property Act of 1944, will be deposited direct to special deposit accounts "- F5885 Special Deposits, Proceeds of Sale of Surplus Property (Department or Establishment)" to be prescribed for each office as needed. These collections will be reported on Schedule of Collections (Standard Form 1044-Revised), as required by General Regulations No. 87.

When authorizations have been granted by the Surplus Property Board to permit a disposal or owning agency to set aside from proceeds of sale amounts to make appropriate refunds to purchasers as contemplated by section 30 (a) of the foregoing act, action will be initiated by such agencies to effect the necessary transfer of funds from the special deposit account "- F5885" to the special deposit account "- F5887 Special Deposits, Refunds from Sale of Surplus Property (Department or Establishment)." Those transfers will be reported on Schedule of Transfers - Special Deposits (Standard Form 1046-Revised), as required by General Regulations No. 87.

After all amounts authorized for refunds have been transferred to the special deposit account "- F5887" and all expenses of sale have been paid from the special deposit account "- F5885" which were incurred by the agency in the handling of the surplus property, the balance in the special deposit account "- F5885," except as provided in subsections (b), (c) and (d) of section 30 of the cited act is for transfer through the medium of Schedule of Transfers-Special Deposits, Standard Form No. 1046-Revised at feasible periodical intervals to the applicable general fund receipt accounts, prescribed by Accounts and Procedures Letter No. 8486, dated November 1, 1944, as follows:

- 5511.1 Sale of Surplus Personal Property
- 5511.2 Sale of Surplus Real Property
- 0375.1 Rental of Surplus Personal Property
- 0375.2 Rental of Surplus Real Property

All governmental departments or establishments requiring the use of special deposit accounts for the purposes hereinabove stated, should notify this office in order that such accounts may be prescribed for their use.

LINDSAY O. WARREN

Comptroller General
of the United States

By: J. D. Dent
Chief, Accounting and
Bookkeeping Division.

000019

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

January 16, 1945

ACCOUNTS AND PROCEDURES LETTER NO. 4690

SUBJECT: Establishment of General Fund Receipt Account
"4327 Refund of Terminal Leave Compensation."

Public Law 525, approved December 21, 1944, entitled "AN ACT To provide for the payment to certain Government employees for accumulated or accrued annual leave due upon their separation from Government service," provides in part as follows:

"That whenever any civilian officer or employee of the Federal Government * * * is separated from the service or elects to be paid compensation for leave in accordance with the Act of August 1, 1941, as amended by the Act of April 7, 1942, or section 4 of the Act of June 23, 1943, he shall be paid compensation in a lump sum for all accumulated and current accrued annual or vacation leave to which he is entitled under existing law. * * * ; Provided, That if such employee is reemployed in the Federal service * * * under the same leave system prior to the expiration of the period covered by such leave payment, he shall refund to the employing agency an amount equal to the compensation covering the period between the date of reemployment and the expiration of such leave period, and the amount of leave represented by such refund shall be credited to him in the employing agency. In the case of reemployment in the Federal service the sum so refunded shall be covered into the Treasury as 'Miscellaneous Receipts,' * * *."

In order to provide an account in which to deposit funds received by the several Government agencies as refunds under the provisions of the Act quoted above, there is hereby prescribed the following general fund receipt account pursuant to General Regulations No. 84-Revised and in accordance with an arrangement with the Treasury Department:

4327 Refund of Terminal Leave Compensation

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

January 12, 1945

ACCOUNTS AND PROCEDURES LETTER NO. 8683

SUBJECT: Appropriations for the Executive Office of the President contained in the First Supplemental Appropriation Act, 1945, Public Law 529, approved December 22, 1944.

The following appropriation accounts prescribed by Accounts and Procedures Letter Nos. 7878, July 3, 1944, 8907, July 7, 1944, 7624, April 11, 1944, pursuant to General Regulations No. 84-Revised and in accordance with an arrangement with the Treasury Department, together with limitation accounts pursuant to General Regulations No. 83, will be used in accounting for additional funds appropriated for the Executive Office of the President in the Act cited above:

BUREAU OF THE BUDGET

1150301 Printing and Binding, Bureau of the Budget,
1945 \$25,000.00

Limitations: No subdivisions

11X0104 Claims for Damages, Act December 28, 1922,
Executive Office of the President 1,179.99

Limitations: No subdivisions

(See House Document No. 800, 78th Congress, 2nd Session).

11X0102 Judgments, United States Courts, Executive
Office of the President 300.00

Limitations: No subdivisions

(See House Document No. 792, 78th Congress, 2nd Session).

Section 302 of the cited Act provides in part as follows:

"(c) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise.

Trust Fund Appropriation Account
1159224 Administrative Expenses, Office of
Trust Property Custodian, 1945
Instruction: No. 10

"(d) Payment of interest wherever provided for judgments contained in this Act shall not in any case continue for more than 30 days after the date of approval of this Act."

OFFICE OF ALIEN PROPERTY CUSTODIAN

**The cited Act provides in part as follows:

"The Alien Property Custodian is hereby authorized to pay out of any funds or other property or interest vested in him or transferred to him all necessary expenses incurred by the Office of Alien Property Custodian in carrying out the powers and duties conferred on the Alien Property Custodian pursuant to the Trading With the Enemy Act of October 6, 1917, as amended (50 U.S.C. App.); Provided, That not to exceed \$4,000,000 shall be available for the entire fiscal year 1945 for the general administrative expenses of the Office of Alien Property Custodian, including the objects as specified in section 201 of the National War Agency Appropriation Act, 1945, printing and binding, rent in the District of Columbia, and all other necessary general administrative expenses; Provided further, That after June 30, 1945, the Office of Alien Property Custodian shall not incur any obligations for the expenses of said Office except pursuant to a further annual authorization by the Congress specifically therefor * * *."

Accordingly, pursuant to the foregoing provision of law and section 20 of the Permanent Appropriation Repeal Act of 1934, 48 Stat. 1233, General Regulations No. 84-Revised, and in accordance with an arrangement with the Treasury Department, there are hereby prescribed the following trust fund receipt and appropriation accounts:

Trust Fund Receipt Account

8224 Deposits for Administrative Expenses,
Office of Alien Property Custodian

1159224

Special of interest whenever provided for
in the Act shall not be case
this 10 days after the date of
1945

Trust Fund Appropriation Account

1158224 Administrative Expenses, Office of
Alien Property Custodian, 1945. (not to exceed
\$4,000,000.00
from designated
funds)

Limitations: No subdivisions

Funds, not in excess of those appropriated for expenditure by the Alien Property Custodian in the cited Act, will be deposited and covered into the Treasury to the credit of the trust fund receipt account "8224," and appropriated to the related trust fund appropriation account "11 8224" for expenditure.

Title II, section 201 of the cited Act provides in part as follows:

"For deposit in the general fund of the Treasury for costs of Penalty Mail, fiscal year 1945, as required by section 2 of the Act of June 28, 1944 (Public Law 364), . . ."

In view of the foregoing provision of law, the following revisions are made in the appropriation and limitation accounts indicated below. Appropriation and limitation accounts prefixed by an asterisk (*) are hereby prescribed in accordance with the provisions of General Regulations No. 84-Revised, an arrangement with the Treasury Department, and pursuant to General Regulations No. 83:

1150112 Contingent Expenses, The White
House Office, 1945
Limitations: No subdivisions

Special Limitation:

* () .501 Penalty Mail Costs, fiscal year
1945, not to exceed \$4,163.

1150300 Salaries and Expenses, Bureau of the
Budget, 1945.

Limitations:
* 1150300.006 Penalty mail costs,
not to exceed \$463

00002

115400 Salaries and Expenses, Committee on
Administration: Fair Employment Practices, 1945
* 115400.005 Penalty mail costs, not to exceed \$50
1153200 Salaries and Expenses, Committee on
Administration: Fair Employment Practices, 1945
* 1153200.005 Penalty mail costs, not to exceed \$50

1150900 Salaries and Expenses, Office of Censorship, 1945

Limitations:

* 1150900.009 Penalty mail costs, not to exceed \$9,250

1151400 Salaries and Expenses, Petroleum Administration for War, 1945

Limitations:

* 1151400.005 Penalty mail costs, not to exceed \$23,125

1151200 Salaries and Expenses, Office of Price Administration, 1945

Limitations:

* 1151200.009 Penalty mail costs, not to exceed \$5,550,000

1151300 Salaries and Expenses, Office of Strategic Services, 1945

Limitations:

* 1151300.004 Penalty mail costs, not to exceed \$27,750

*1151800 Salaries and Expenses, War Refugee Board, 1945

Limitations:

* 1151800.003 Penalty mail costs, not to exceed \$36

1158224 Administrative Expenses, Office of Alien Property Custodian, 1945

Limitations: No subdivisions

Special Limitation:

* () .501 Penalty Mail Costs, fiscal year 1945, not to exceed \$6,145

1153100 Salaries and Expenses, Office of Civilian Defense, 1945

Limitations:

* 1153100.004 Penalty mail costs, not to exceed \$1,804

11500024

Penalty mail costs, not to exceed \$8,250
Penalty mail costs, not to exceed \$1,388
Penalty mail costs, not to exceed \$4,625
Penalty mail costs, not to exceed \$194,250
Penalty mail costs, not to exceed \$694

1154500 Salaries and Expenses, Committee on Fair Employment Practice, 1945

Limitations:
* 1154500.006 Penalty mail costs, not to exceed \$694

1153200 Salaries and Expenses, Office of the Coordinator of Inter-American Affairs, 1945

Limitations:
* 1153200.008 Penalty mail costs, not to exceed \$4,625

1153300 Salaries and Expenses, Office of Defense Transportation, 1945

Limitations:
* 1153300.006 Penalty mail costs, not to exceed \$194,250

1153400 Salaries and Expenses, Office of Economic Stabilization, 1945

Limitations:
* 1153400.005 Penalty mail costs, not to exceed \$1,388

* 1154401 Penalty Mail Costs, Foreign Economic Administration, 1945

\$47,453.00
(to be derived by transfers from the appropriation "Salaries and Expenses, Foreign Economic Administration," and Funds of the Export - Import Bank of Washington, the Petroleum Reserves Corporation, the Rubber Development Corporation, and the United States Commercial Company)

Limitations: No subdivisions

1153500 Salaries and Expenses, National War Labor Board, 1945

Limitations:
* 1153500.004 Penalty mail costs, not to exceed \$44,400

000024

Pursuant to the cited provisions of the
 Act and Executive Order 12062, the Secretary of the
 Treasury (hereinafter referred to as the Secretary) is authorized to
 by the Secretary after the close of the fiscal year 1945
 Appropriation(s) and the amount(s) and the amount(s) and the amount(s)
 and the amount(s) and the amount(s) and the amount(s) and the amount(s)
 other than the amount(s) and the amount(s) and the amount(s) and the amount(s)

- 1153600 Salaries and Expenses, Office of Scientific Research and Development, 1945
 Limitations:
 * 1153600.004 Penalty mail costs, not to exceed \$9,250
- 1153700 Salaries and Expenses, Office of War Information, 1945
 Limitations:
 * 1153700.009 Penalty mail costs, not to exceed \$85,655
- *1154101 Penalty Mail Costs, War Manpower Commission, 1945 \$571,650.00
 Limitations: No subdivisions
- 1153800 Salaries and Expenses, War Production Board, 1945
 Limitations:
 * 1153800.008 Penalty mail costs, not to exceed \$324,301
- 1158198 Administrative Expenses, Smaller War Plants Corporation, 1945
 Limitations:
 * 1158198.005 Penalty mail costs, not to exceed \$36,075

Inasmuch as there have been statutory limitations for penalty mail costs placed on certain of the foregoing appropriations, and there have been additional limitation accounts prescribed for use under the related appropriation accounts to record expenditures for penalty mail costs, it is necessary that the adjustments in the following limitation accounts be effected:

<u>Debit</u>		<u>Credit</u>	
1150300.001	\$ 463	1150300.006	\$ 463
1150900.001	9,250	1150900.009	9,250
1151400.001	23,125	1151400.005	23,125
1151200.001	5,550,000	1151200.009	5,550,000
1151300.001	27,750	1151300.004	27,750
1151800.001	36	1151800.003	36
1153100.001	1,804	1153100.004	1,804
1154500.001	694	1154500.006	694
1153200.001	4,625	1153200.008	4,625
1153300.001	194,250	1153300.006	194,250
1153400.001	1,388	1153400.005	1,388
1153500.001	44,400	1153500.004	44,400
1153600.001	9,250	1153600.004	9,250
1153700.001	85,655	1153700.009	85,655
1153800.001	324,301	1153800.008	324,301
1158198.001	36,075	1158198.005	36,075

000020

Department, Office of Statistics
 11-2024, 201 to exceed \$5,500
 11-2024, 201 to exceed \$5,500

Pursuant to the cited provisions of law, the various offices should transmit to the Secretary of the Treasury (Division of Bookkeeping and Warrants) on or before January 30, 1945, and thereafter within thirty days after the close of each quarter, statement furnished to it by the Postmaster General showing the estimated cost of handling the penalty mail of such offices, together with statement showing the appropriation(s) and limitations, if any, which will bear such costs, and the amounts chargeable to each.

Upon receipt of such statements and similar statements from all other departments and establishments of the Government authorized by law to use the penalty privilege, the Treasury Department, Division of Bookkeeping and Warrants, will issue transfer and counter warrant on a quarterly basis debiting the involved appropriations and limitations, if any, of all departments and establishments with the amounts so estimated and crediting the general fund receipt account "4400 Cost of Handling Penalty Mail," prescribed by Accounts and Procedures Letter No. 8102, dated July 31, 1944, such receipt account to be prefixed in each instance with the departmental digits of the agency charged with the penalty mail costs.

The following symbol and title are hereby prescribed, pursuant to General Regulations No. 84-Revised and in accordance with an arrangement with the Treasury Department, together with limitation accounts pursuant to General Regulations No. 83, for use in accounting for funds appropriated in the Act cited above for expenditure by the War Refugee Board:

WAR REFUGEE BOARD

1151800	Salaries and Expenses, War Refugee Board, 1945	\$150,000.00 (Transfer from "112/50006")
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Limitations:

- 1151800.001 For all expenses necessary in carrying out the provisions of Executive Order Numbered 9717, dated January 22, 1944; printing and binding; and purchase of newspapers and periodicals, fiscal year 1945, \$99,800
- 1151800.002 Employment of personnel without regard to the civil-service and classification laws, not to exceed \$50,200

000021

the value of any vehicle...
Department, the Secretary of War, in the case of...
the Navy Department, the Secretary of the Navy, in the case of...
Director of the Bureau of the Census, in the case of...
any to obtain...
carrying...
held for...
showing...
travel

AUDITED CLAIMS

Audited Claims reported in House Document No. 799, 78th Congress, 2nd Session.

Salaries and Expenses, Office for Emergency Management,	\$3,348.20
Emergency Fund for the President, War (Allotment to Office for Emergency Management),	155.05
Emergency Fund for the President, War (Allotment to Office for Emergency Management for Use of National Defense Research Committee),	289.33
National Defense Activities, National Resources Planning Board,	30.46
Maintenance, Executive Mansion and Grounds,	15.63
Emergency Fund for the President, Navy (Allotment to Executive Office),	5.80

Title IV, section 403, of the cited Act provides as follows:

"If at any time during the fiscal year 1945 the termination of the Act entitled 'An Act to provide temporary additional compensation for employees in the Postal Service', approved April 9, 1943, or of the Act entitled 'An Act to provide for the payment of overtime compensation to Government employees, and for other purposes', approved May 7, 1943, shall be fixed by concurrent resolution of the Congress at a date earlier than June 30, 1945, the appropriations contained in this Act shall cease to be available on such earlier date for obligation for the purposes of the terminated Act and the unobligated portions of appropriations allocated for the purposes of such terminated Act shall not be obligated for any other purpose of the appropriation during the fiscal year 1945."

**Section 202 of the Independent Offices Appropriation Act, 1945, 58 Stat. 384, provides as follows:

"Unless otherwise specifically provided, no appropriation available for the executive departments and independent establishments for the fiscal year 1945 in this Act or any other Act, shall be expended --

"(a) To purchase any motor-propelled passenger-carrying vehicle (exclusive of busses, ambulances, and station wagons), at a cost, completely equipped for operation, and including

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Office of the Comptroller General
U.S. Department of the Interior
Washington, D.C.
1945
157-29
288-33

the value of any vehicle exchanged, in excess of such amount as the Secretary of War, in the case of the War Department, the Secretary of the Navy, in the case of the Navy Department, the Commissioners, in the case of the government of the District of Columbia, and the Director of the Bureau of the Budget, in the case of other essential governmental needs, may determine necessary to obtain satisfactory motor-propelled passenger-carrying vehicles, but in no event shall the price so paid for any such vehicle exceed the maximum price therefor established by the Office of Price Administration and in no event more than \$1,500, which amount shall be in addition to the amount required for transportation."

378 *The National War Agency Appropriation Act, 1945, Public Law approved June 28, 1944, 58 Stat. 545, provides:

"Sec. 201. The appropriations in this Act for salaries and expenses shall be available, in addition to the objects specified under each head, and without regard to section 3709, Revised Statutes (except as otherwise specified herein), for personal services in the District of Columbia and elsewhere; contract stenographic reporting services; lawbooks, books of reference, newspapers and periodicals; maintenance, operation, and repair of motor-propelled passenger-carrying vehicles; acceptance and utilization of voluntary and uncompensated services; and traveling expenses, including expenses of attendance at meetings of organizations concerned with the work of the agency from whose appropriation such expenses are paid, and actual transportation and other necessary expenses, and not to exceed \$10 (unless otherwise specified) per diem in lieu of subsistence, of persons serving while away from their permanent homes or regular places of business in an advisory capacity to or employed by any of such agencies without other compensation from the United States, or at \$1 per annum, and including (upon authorization or approval of the head of any of such agencies) travel expenses to and from their homes or regular places of business in accordance with the Standardized Government Travel Regulations, including travel in privately owned automobile (and including per diem in lieu of subsistence at place of employment), of persons employed intermittently away from their homes or regular places of business as consultants and receiving compensation on a per diem when actually employed basis."

LINDSAY C. WARREN
Comptroller General
of the United States
By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

November 27, 1944

ACCOUNTS AND PROCEDURES LETTER NO. 8546

SUBJECT: Extension of period of availability of certain funds transferred and/or advanced from appropriations for the Navy for the fiscal year ending June 30, 1942.

Public Law 347, 78th Congress, approved June 22, 1944, provides in part as follows:

"That the whole of the appropriation 'Aviation, Navy, 1942,' shall remain available until June 30, 1945, for the payment of obligations incurred under contracts executed prior to June 30, 1942, the provision in the appropriation 'Aviation, Navy,' contained in this Act to the contrary notwithstanding."

The Second Deficiency Appropriation Act, 1944, Public Law 375, 78th Congress, approved June 22, 1944, provides in part as follows:

"The appropriation 'Maintenance, Bureau of Ships, 1942,' shall remain available until June 30, 1945, for the payment of obligations incurred under contracts executed on or before June 30, 1942, and for liquidating obligations incurred by agreements with the United States Maritime Commission or the War Shipping Administration for the requisitioning of small craft acquired on or before June 30, 1942.

"The appropriation 'Ordnance and ordnance stores, Navy' for the fiscal year 1942 shall remain available until June 30, 1945, for the payment of obligations incurred under contracts executed on or before June 30, 1942."

The unexpended balances in the appropriations cited in the foregoing provisions will remain available to the Navy until June 30, 1945 to liquidate obligations incurred under contracts executed by the Navy prior to July 1, 1942. Funds transferred from such appropriations, as listed below, will likewise remain available to the departments to which transferred for the liquidation of obligations incurred by them prior to July 1, 1942. Funds advanced from such appropriations to working funds listed below, will remain available to the requisitioned agency for both obligation and expenditure until June 30, 1945. Unless otherwise provided by law, the balances remaining in such accounts on June 30, 1945, will be for disposition as follows: Obligated balances will be carried to the surplus fund. Unobligated balances will be for return to the appropriations from which advanced or transferred.

225510-087

225510-237

225510-189
225510-190
225510-191
225510-192
225510-193
225510-194
225510-195

2125910,001	2125910,049	2125910,098	2125910,144
.002	.050	.099	.145
.003	.051	.100	.146
.005	.052	.101	.147
.006	.053	.103	.148
.007	.054	.104	.150
.008	.056	.105	.151
.009	.057	.106	.152
.010	.058	.107	.153
.011	.059	.108	.154
.012	.060	.109	.155
.015	.061	.110	.156
.016	.062	.111	.157
.017	.064	.112	.158
.018	.065	.113	.159
.019	.066	.114	.160
.020	.067	.115	.161
.021	.068	.116	.162
.022	.070	.117	.163
.023	.071	.118	.164
.024	.072	.119	.165
.025	.074	.120	.166
.026	.075	.121	.168
.028	.076	.122	.169
.029	.077	.123	.170
.030	.078	.124	.171
.031	.080	.125	.172
.032	.081	.126	.173
.033	.082	.129	.174
.034	.083	.130	.175
.035	.084	.131	.176
.036	.085	.132	.177
.037	.086	.133	.178
.038	.087	.134	.179
.039	.088	.135	.180
.040	.091	.136	.181
.041	.092	.138	.182
.042	.093	.139	.184
.043	.094	.140	.185
.044	.095	.141	.186
.045	.096	.142	.187
.046	.097	.143	.188

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2125910.189	2125910.237	2125905.008	2125906.035
.190	.238	.011	.036
.191	.239	.012	.037
.192	.240	.013	
.193	.241		2125907.001
.195	.243	2125930.004	.002
.196	.244		.003
.197	.250	1125905.003	.004
.198		6425900.001	.005
.200	2125911.002	6925900.001	.007
.201	.003	.002	.008
.202	.004	11-1720601	.009
.203	.005		.010
.204	.006	* See A. & P.	.012
.205	.007	Letter No.	.013
.206	.008	#148	.014
.207	.009		.015
.208	.010	2125906.002	.016
.209	.011	.004	.017
.210	.012	.005	.018
.211	.013	.006	.019
.213	.015	.007	.020
.214	.016	.008	.021
.215	.019	.009	.022
.216	.021	.010	.023
.217	.022	.012	.024
.218	.023	.013	.025
.219	.024	.014	.026
.220	.026	.015	.027
.221	.027	.016	.028
.222	.028	.017	.030
.223	.029	.018	.031
.224	.030	.019	.032
.226	.031	.020	.033
.227	.032	.024	.034
.228	.036	.026	.035
.229		.027	.036
.230	2125905.002	.028	.037
.231	.004	.029	.038
.232	.005	.031	.039
.233	.006	.032	.040
.236	.007		.041
.225	.003		

000030

2125907.042	17-2025912.002	1325908.002
.043	.004	.004
.044	.005	
.045	.006	1325913.001
.046		.002
.047	13-1720601.001	.003
.048	.002	.004
.049	.003	.005
.050		.006
.051	13-1721502.001	.007
.052	.002	.008
.053	.003	.009
.054	.004	.011
.055		.012
.056	1325906.004	.013
	.007	.014
1225911.002	.008	13-1720702
17-2025912.001	.009	
	.010	
	.011	

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

000030

GENERAL ACCOUNTING OFFICE
Washington 25

Accounting and
Bookkeeping Division

November 27, 1944

ACCOUNTS AND PROCEDURES LETTER NO. #546

SUBJECT: Extension of period of availability of certain funds transferred and/or advanced from appropriations for the Navy for the fiscal year ending June 30, 1942.

Public Law 347, 78th Congress, approved June 22, 1944, provides in part as follows:

"That the whole of the appropriation 'Aviation, Navy, 1942,' shall remain available until June 30, 1945, for the payment of obligations incurred under contracts executed prior to June 30, 1942, the provision in the appropriation 'Aviation, Navy,' contained in this Act to the contrary notwithstanding."

The Second Deficiency Appropriation Act, 1944, Public Law 375, 78th Congress, approved June 22, 1944, provides in part as follows:

"The appropriation 'Maintenance, Bureau of Ships, 1942,' shall remain available until June 30, 1945, for the payment of obligations incurred under contracts executed on or before June 30, 1942, and for liquidating obligations incurred by agreements with the United States Maritime Commission or the War Shipping Administration for the requisitioning of small craft acquired on or before June 30, 1942.

"The appropriation 'Ordnance and ordnance stores, Navy' for the fiscal year 1942 shall remain available until June 30, 1945, for the payment of obligations incurred under contracts executed on or before June 30, 1942."

The unexpended balances in the appropriations cited in the foregoing provisions will remain available to the Navy until June 30, 1945 to liquidate obligations incurred under contracts executed by the Navy prior to July 1, 1942. Funds transferred from such appropriations, as listed below, will likewise remain available to the departments to which transferred for the liquidation of obligations incurred by them prior to July 1, 1942. Funds advanced from such appropriations to working funds listed below, will remain available to the requisitioned agency for both obligation and expenditure until June 30, 1945. Unless otherwise provided by law, the balances remaining in such accounts on June 30, 1945, will be for disposition as follows: Obligated balances will be carried to the surplus fund. Unobligated balances will be for return to the appropriations from which advanced or transferred.

11003

2125910.185
2125910.184
2125910.183
2125910.182
2125910.181
2125910.180
2125910.179
2125910.178
2125910.177
2125910.176
2125910.175
2125910.174
2125910.173
2125910.172
2125910.171
2125910.170
2125910.169
2125910.168
2125910.167
2125910.166
2125910.165
2125910.164
2125910.163
2125910.162
2125910.161
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2125910.159
2125910.158
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2125910.154
2125910.153
2125910.152
2125910.151
2125910.150
2125910.149
2125910.148
2125910.147
2125910.146
2125910.145
2125910.144

2125910.001	2125910.049	2125910.098	2125910.144
.002	.050	.099	.145
.003	.051	.100	.146
.005	.052	.101	.147
.006	.053	.103	.148
.007	.054	.104	.150
.008	.056	.105	.151
.009	.057	.106	.152
.010	.058	.107	.153
.011	.059	.108	.154
.012	.060	.109	.155
.015	.061	.110	.156
.016	.062	.111	.157
.017	.064	.112	.158
.018	.065	.113	.159
.019	.066	.114	.160
.020	.067	.115	.161
.021	.068	.116	.162
.022	.070	.117	.163
.023	.071	.118	.164
.024	.072	.119	.165
.025	.074	.120	.166
.026	.075	.121	.168
.028	.076	.122	.169
.029	.077	.123	.170
.030	.078	.124	.171
.031	.080	.125	.172
.032	.081	.126	.173
.033	.082	.129	.174
.034	.083	.130	.175
.035	.084	.131	.176
.036	.085	.132	.177
.037	.086	.133	.178
.038	.087	.134	.179
.039	.088	.135	.180
.040	.091	.136	.181
.041	.092	.138	.182
.042	.093	.139	.184
.043	.094	.140	.185
.044	.095	.141	.186
.045	.096	.142	.187
.046	.097	.143	.188

000035

2125907.042	17-2025912.002	1325908.002
.043	.004	.004
.044	.005	
.045	.006	1325913.001
.046		.002
.047	13-1720601.001	.003
.048	.002	.004
.049	.003	.005
.050		.006
.051	13-1721502.001	.007
.052	.002	.008
.053	.003	.009
.054	.004	.011
.055		.012
.056	1325906.004	.013
	.007	.014
1225911.002	.008	13-1720702
17-2025912.001	.009	
	.010	
	.011	

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

000037

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

November 7, 1944

ACCOUNTS AND PROCEDURES LETTER NO. 8502

SUBJECT: Establishment of general fund receipt account "3020
Registration Fees, Correspondence Courses."

In order to provide an account in which to deposit funds received as fees for registration in correspondence courses conducted by the several Government agencies, there is hereby prescribed the following general fund receipt account pursuant to General Regulations No. 84- Revised and in accordance with an arrangement with the Treasury Department:

3020 Registration Fees, Correspondence Courses

LINDSAY C. WARREN

Comptroller General
of the United States

By: F. A. Seaman
Acting Chief, Accounting and
Bookkeeping Division.

000034

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

November 7, 1944

ACCOUNTS AND PROCEDURES LETTER NO. 8502

SUBJECT: Establishment of general fund receipt account "3020
Registration Fees, Correspondence Courses."

In order to provide an account in which to deposit funds received as fees for registration in correspondence courses conducted by the several Government agencies, there is hereby prescribed the following general fund receipt account pursuant to General Regulations No. 84-Revised and in accordance with an arrangement with the Treasury Department:

3020 Registration Fees, Correspondence Courses

LINDSAY C. WARREN

Comptroller General
of the United States

By: F. A. Seaman
Acting Chief, Accounting and
Bookkeeping Division.

000034

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

November 1, 1944

ACCOUNTS AND PROCEDURES LETTER NO. 8486

SUBJECT: Establishment of general fund receipt accounts under the Surplus Property Act of 1944 and changing the symbol and title of the general fund receipt account "5511 Sale of Surplus War Supplies."

The Act entitled "An Act To aid the reconversion from a war to a peace economy through the distribution of Government surplus property and to establish a Surplus Property Board to effectuate the same, and for other purposes," Public Law 457, 78th Congress, approved October 3, 1944, provides in part as follows:

"Sec. 30, (a) All proceeds from any transfer or disposition of property under this Act shall be covered into the Treasury as miscellaneous receipts, except as provided in subsections (b), (c), and (d) of this section. * * *"

Accordingly, in order to provide accounts in which to deposit funds received from the sale, transfer, rental, or other disposition of surplus war or non-war property under the provisions of the cited act, there are hereby prescribed the following general fund receipt accounts, pursuant to General Regulations No. 84-Revised and in accordance with an arrangement with the Treasury Department:

- 5511.2 Sale of Surplus Real Property
- 0375.1 Rental of Surplus Personal Property
- 0375.2 Rental of Surplus Real Property

For the purpose of providing an account for the deposit of receipts of the proceeds of sales of surplus personal property, as provided in the cited act, the general fund receipt account "5511 Sale of Surplus War Supplies," listed in Accounts and Procedures Letter No. 7000, dated September 21, 1943, is hereby changed on the books of the Government without warrant action, pursuant to General Regulations No. 84-Revised and in accordance with previous practice and an arrangement with the Treasury Department, as follows:

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>
5511	5511.1	Sale of Surplus Personal Property
		LINDSAY C. WARREN
		Comptroller General of the United States
		By: J. D. Denit Chief, Accounting and Bookkeeping Division.

000040

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

October 14, 1944

ACCOUNTS AND PROCEDURES LETTER NO. 8422

SUBJECT: Establishment of Treasury Department public debt accounts.

In order to provide accounts in which to record transactions under certain public debt obligations and in accordance with an arrangement with the Treasury Department there are hereby prescribed the following accounts:

Principal

F0364 Treasury Bills Issued 9/28/44 Maturing 12/28/44
F0365 Treasury Bills Issued 10/5/44 Maturing 1/4/45
F0366 Treasury Bills Issued 10/13/44 Maturing 1/11/45
F5878 Certificates of Indebtedness, Series G-1945, 7/8%

Interest

F0364.1 Interest on Treasury Bills Issued 9/28/44 Maturing 12/28/44
F0365.1 Interest on Treasury Bills Issued 10/5/44 Maturing 1/4/45
F0366.1 Interest on Treasury Bills Issued 10/13/44 Maturing 1/11/45
F5878.1 Interest on Certificates of Indebtedness, Series G-1945, 7/8%

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

000041

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

October 14, 1944

ACCOUNTS AND PROCEDURES LETTER NO. 8422

SUBJECT: Establishment of Treasury Department public debt accounts.

In order to provide accounts in which to record transactions under certain public debt obligations and in accordance with an arrangement with the Treasury Department there are hereby prescribed the following accounts:

Principal

FO364 Treasury Bills Issued 9/28/44 Maturing 12/28/44
FO365 Treasury Bills Issued 10/5/44 Maturing 1/4/45
FO366 Treasury Bills Issued 10/13/44 Maturing 1/11/45
P5878 Certificates of Indebtedness, Series G-1945, 7/8%

Interest

FO364.1 Interest on Treasury Bills Issued 9/28/44 Maturing 12/28/44
FO365.1 Interest on Treasury Bills Issued 10/5/44 Maturing 1/4/45
FO366.1 Interest on Treasury Bills Issued 10/13/44 Maturing 1/11/45
P5878.1 Interest on Certificates of Indebtedness, Series G-1945, 7/8%

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Dent
Chief, Accounting and
Bookkeeping Division.

000042

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

October 9, 1944

ACCOUNTS AND PROCEDURES LETTER NO. 8403

SUBJECT: Establishment of general fund receipt account "3994 Unclaimed
Odd Pennies in Employees' Pay Roll Allotment Accounts for War
Savings Bonds."

Letter of this office to the Attorney General, A-93726, September 4,
1942, states in part as follows:

"It is also desired to call particular attention to those instances where pay-roll deductions are made in the amounts of \$9.38 which are not aliquot parts of the purchase price of any bond. * * * These overages should be accumulated until the final deduction is made from the individual's pay or refund authorized for the return to him of unapplied deductions, at which time they will be taken into consideration. Any such overages which have not been so adjusted upon completion of the Government's bond deduction program will be for transfer from the 'special deposit' account into the Treasury as miscellaneous receipts."

Pursuant to the foregoing authority, the following accounting procedure is hereby effected to account for accumulated overages as a result of pay roll deductions which are not aliquot parts of the purchase price of war savings bonds:

(1) All accumulated overages, which are not aliquot parts of the purchase price of any bond, will be retained in the applicable special deposit account until the final deduction is made from the employees' pay or refund authorized for the return to him of the unapplied deductions.

(2) Where overages have accumulated on the books of an administrative office, and adjustment or refund is not possible due to the death or lack of knowledge of the whereabouts of the employee, action will be initiated by the Administrative Office to transfer such funds from the special deposit account to miscellaneous receipts of the Treasury. These transfers will be governed by the procedure set forth in General Regulations No. 87, paragraphs 17, 18, and 19.

In order to account for the type of money contemplated under procedure (c), the following general fund receipt account is hereby prescribed pursuant to General Regulations No. 84-Revised, and in accordance with an arrangement with the Treasury Department:

3594 Unclaimed Odd Pennies in Employees' Pay Roll
Allotment Accounts for War Savings Bonds

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Lent
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Bookkeeping Division.

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GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

October 9, 1944

ACCOUNTS AND PROCEDURES LETTER NO. 8103

SUBJECT: Establishment of general fund receipt account "1994 Unclaimed
Odd Pennies in Employees' Pay Roll Allotment Accounts for War
Savings Bonds."

Letter of this office to the Attorney General, A-93726, September 4,
1942, states in part as follows:

"It is also desired to call particular attention to those instances where pay-roll deductions are made in the amounts of \$9.38 which are not aliquot parts of the purchase price of any bond. * * * These overages should be accumulated until the final deduction is made from the individual's pay or refund authorized for the return to him of unapplied deductions, at which time they will be taken into consideration. Any such overages which have not been so adjusted upon completion of the Government's bond deduction program will be for transfer from the 'special deposit' account into the Treasury as miscellaneous receipts."

Pursuant to the foregoing authority, the following accounting procedure is hereby effected to account for accumulated overages as a result of pay roll deductions which are not aliquot parts of the purchase price of war savings bonds:

(1) All accumulated overages, which are not aliquot parts of the purchase price of any bond, will be retained in the applicable special deposit account until the final deduction is made from the employees' pay or refund authorized for the return to him of the unapplied deductions.

(2) Where overages have accumulated on the books of an administrative office, and adjustment or refund is not possible due to the death or lack of knowledge of the whereabouts of the employee, action will be initiated by the Administrative Office to transfer such funds from the special deposit account to miscellaneous receipts of the Treasury. These transfers will be governed by the procedure set forth in General Regulations No. 87, paragraphs 17, 18, and 19.

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In order to account for the type of money contemplated under procedure (c), the following general fund receipt account is hereby prescribed pursuant to General Regulations No. 84-Revised, and in accordance with an arrangement with the Treasury Department:

3994 Unclaimed Odd Pennies in Employees' Pay Roll
Allotment Accounts for War Savings Bonds

LINDSAY G. WARREN
Comptroller General
of the United States

By: J. D. Dent
Chief, Accounting and
Bookkeeping Division.

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GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

September 29, 1944

ACCOUNTS AND PROCEDURES LETTER NO. 8375

SUBJECT: Establishment of Executive Office of the President transfer appropriation account "11-9051000(18) Foreign Service Pay Adjustment, Appreciation of Foreign Currencies (War Refugee Board), 1945."

Pursuant to the authority vested in the President of the United States by the Act approved March 26, 1934, 48 Stat. 466, and in accordance with his letter addressed to the Secretary of the Treasury, dated September 12, 1944, \$2,000 has been transferred from the appropriation account "9051000 Foreign Service Pay Adjustment, Appreciation of Foreign Currencies, 1945" to the War Refugee Board.

Accordingly, there is hereby prescribed pursuant to General Regulations No. 24-Revised and in accordance with an arrangement with the Treasury Department, the following transfer appropriation account (see Miscellaneous Civil Transfer Appropriation Warrant No. 198, dated September 20, 1944):

11-9051000(18) Foreign Service Pay Adjustment, Appreciation of Foreign Currencies (War Refugee Board), 1945 \$2,000.00
Limitations: No subdivisions

Purpose: To transfer certain of the funds made available in the Independent Offices Appropriation Act, 1945, approved June 27, 1944, 58 Stat. 371, to the War Refugee Board, to meet losses sustained by its officers and employees in foreign countries due to the appreciation of foreign currencies in their relation to the American dollar.

The Independent Offices Appropriation Act, 1945, Public Law 358, approved June 27, 1944, provides in part as follows:

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"Sec. 213. After January 1, 1945, no part of any appropriation or fund made available by this or any other Act shall be allotted or made available to, or used to pay the expenses of, any agency or instrumentality including those established by Executive order after such agency or instrumentality has been in existence for more than one year, if the Congress has not appropriated any money specifically for such agency or instrumentality or specifically authorized the expenditure of funds by it. For the purposes of this section, any agency or instrumentality including those established by Executive order shall be deemed to have been in existence during the existence of any other agency or instrumentality, established by a prior Executive order, if the principal functions of both of such agencies or instrumentalities are substantially the same or similar. When any agency or instrumentality is or has been prevented from using appropriations by reason of this section, no part of any appropriation or fund made available by this or any other Act shall be used to pay the expenses of the performance by any other agency or instrumentality of functions which are substantially the same as or similar to the principal functions of the agency or instrumentality so prevented from using appropriations, unless the Congress has specifically authorized the expenditure of funds for performing such functions"

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

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GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

July 25, 1944

ACCOUNTS AND PROCEDURES LETTER NO. 8061

SUBJECT: Extension through the fiscal year 1945 of Executive Office of the President transfer appropriation accounts derived from the "Emergency Fund for the President, National Defense."

The Second Deficiency Appropriation Act, 1944, Public Law 375, approved June 28, 1944, under the heading "Emergency Fund for the President" provides as follows:

"The appropriation 'Emergency Fund for the President', contained in the First Supplemental National Defense Appropriation Act, 1943, as supplemented and amended, is hereby continued available until June 30, 1945; Provided, That no part of such fund shall be available after June 30, 1944, for allocation to finance a function or project for which function or project a budget estimate of appropriation was transmitted pursuant to law during the Seventy-eighth or the Seventy-ninth Congress and such appropriation denied after consideration thereof by the Senate and House of Representatives or by the Committees on Appropriations of both bodies."

Pursuant to the above-quoted provision of law, letter of the President to the Secretary of the Treasury (Allocation No. 45-1), dated June 29, 1944, extended to June 30, 1945 the unobligated and unexpended balances of all allotments of funds theretofore made from the "Emergency Fund for the President, National Defense, 1942-1944." Accordingly, under the provisions of General Regulations No. 84-Revised and in accordance with previous practice and an arrangement with the Treasury Department, the transfer appropriation accounts and limitation accounts established by Accounts and Procedures Letters Nos. 6841, 6689, 7124, 7494, 6735, 6973, 7282, 7174, 6872, 7195, 7266, 7518, 7464, 7128, 7260, 7125, 7170, 7814, 7839, and 6735, dated August 23, 1943, July 31, 1943, October 22, 1943, February 21, 1944, August 6, 1943, September 14, 1943, December 27, 1943, November 5, 1943, August 27, 1943, November 13, 1943, December 15, 1943, February 29, 1944, February 5, 1944, October 23, 1943, December 13, 1943, October 22, 1943, November 4, 1943, June 19, 1944, June 26, 1944 and August 6, 1943, respectively, are hereby changed on the books of the Government without warrant action, as follows:

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(01)	112/50006(01)	Emergency Fund for the President, National Defense (Allotment to Executive Office of the President),	1942-1945
Limitations: 112/40006(01).001	Limitations: 112/50006(01).001	For all necessary expenses of the Liaison Office for Personnel Management in making personnel studies in connection with the national defense, including the employment of personnel in the District of Columbia	
112/40006(01).002	112/50006(01).002	For unvouchered expenditures only, for confidential expenses in connection with conferences with representatives of foreign governments	
112/40006(01).003	112/50006(01).003	In connection with emergencies affecting the national security and defense, for the payment of compensation at not to exceed \$10,000 per annum to the Special Assistants to the President	
112/40006(01).004	112/50006(01).004	To be expended in connection with emergencies affecting the national security and defense for all necessary expenses in connection with conferences with foreign governments, including actual transportation and other expenses and not to exceed \$20 per diem in lieu of subsistence, for representatives of this government.	
112/40006(01).005	112/50006(01).005	To be expended in connection with emergencies affecting the national security and defense for reimbursement of the Office of Lend-Lease Administration for expenditures made in the procurement of special equipment and furnishings for the Executive Office and erroneously charged to the appropriation "Defense Aid, Administrative Expenses (Allotment	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(01).006	112/50006(01).006	to office for Emergency Management)" To be expended in connection with the emergencies affecting the national security and defense for the handling of special problems arising out of the war program, and shall be available for personal services in the District of Columbia, without regard to the civil service and classification laws, and for all other necessary objects of expenditure	
112/40006(01).007	112/50006(01).007	To be expended in connection with emergencies affecting the national security and defense for personal services in the procurement of special reports for the President, to be available as of July 1, 1943, and thereafter during the fiscal year 1944	
112/40006(01).008	* 112/50006(01).008	To be expended by the Executive Office of the President in connection with emergencies affecting the national security and defense for carrying out the functions of the Special Emergency Board created by Executive Order No. 9379 of September 23, 1943 and shall be available, without regard to Section 3700, Revised Statutes, for all necessary expenses of this Special Emergency Board, including compensation to members of the Board without regard to the provisions of any law regulating the employment of persons in the Government service; the temporary employment of persons, by contract or otherwise, without regard to civil service and classification laws; printing and binding; and the actual transportation and other necessary expenses of persons serving while away from their permanent homes or regular places of business	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(01).009 • 112/50006(01).000		To be expended by the Executive Office of the President in connection with emergencies affecting the national security and defense, to enable the Committee of three disinterested and distinguished citizens appointed by letters of the President dated January 1, 1944, to carry out the functions vested in said Committee by said letters with respect to alleged racial discriminations in certain fields of railroad employment, and shall be available for all necessary expenses of the Committee, including the employment of persons or organizations by contract or otherwise, without regard to Section 3709 of the Revised Statutes, the Civil Service laws and the classification Act of 1923, as amended; and the payment of actual transportation and other expenses and not to exceed \$10 per diem in lieu of subsistence of the Committee members serving while away from their homes as the President's representatives	
112/40006(03)	112/50006(03)	Emergency Fund for the President, National Defense (Allotment to Executive Office of the President, Bureau of the Budget),	1942-1945
		Limitations: No subdivisions	
112/40006(05)	112/50006(05)	Emergency Fund for the President, National Defense (Allotment to Office for Emergency Management),	1942-1945

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
Limitations: 112/40006(05).001	Limitations: 112/50006(05).001	For "unvouchered expenditures" only in connection with emergencies affecting the national security and defense for the official entertainment of certain foreign representatives who visit this country for the purpose of exchanging defense information	
112/40006(05).003	112/50006(05).003	For the Office of Scientific Research and Development in connection with emergencies affecting the national security and defense for the conduct of a special research and developmental program vital to the war effort, and for all the objects and by all the methods authorized in the appropriation to the Office for Emergency Management contained in the "Third Supplemental National Defense Appropriation Act, 1942"	
112/40006(05).004	112/50006(05).004	For the Coordinator of Inter-American Affairs in connection with emergencies affecting the national security and defense for all the objects and by all the methods authorized in the appropriation to the Office for Emergency Management contained in the "Third Supplemental National Defense Appropriation Act, 1942", and for expenditure and use outside the United States for the employment of persons, by contract or otherwise, without regard to the civil service law and regulations, the classification law, and other law or regulation relating to compensation, including compensation	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		for employees of the United States suffering injuries while in the performance of their duties, and laws relating to leave and retirement; travel expenses without regard to the Standardized Government Travel Regulations and the Subsistence Expense Act and Section 901 of the Act of June 29, 1936 (49 Stat. 2015); the procurement of services, supplies, materials, equipment, motor-propelled or horse-drawn vehicles (and maintenance and operation thereof), law books, books of reference, periodicals, and newspapers; the purchase and lease of land; the construction of buildings and improvements thereon; the exchange of funds without regard to Section 3651 of the Revised Statutes; and printing and binding.	
112/40006(05).005	112/50006(05).005	For the National War Labor Board in connection with emergencies affecting the national security and defense, to be available for the payment of compensation at not to exceed \$10,000 per annum to each of four members of the National War Labor Board	
112/40006(05).006	112/50006(05).006	To be expended by the Coordinator of Inter-American Affairs, in connection with emergencies affecting the national security and defense, for all necessary expenses incident to the rehabilitation of the Province of El Oro, Republic of Ecuador, in accordance with the rehabilitation program developed under the direction of the Department of State and the Coordinator of Inter-American	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(05).009	112/50006(05).009	Affairs. The funds allocated may be expended for all the objects and by all the methods authorized in the appropriation to the Office for Emergency Management contained in the "Third Supplemental National Defense Appropriation Act, 1942"	
		To be expended by the Coordinator of Inter-American Affairs in connection with emergencies affecting the national security and defense for the establishment of an insurance fund to meet damage to or loss of vessels operated by the Inter-American Navigation Corporation created under authority of the Third Supplemental National Defense Appropriation Act, 1942	
112/40006(05).010	112/50006(05).010	To be expended by the Office of Lend-Lease Administration in connection with emergencies affecting the national security and defense for the purchase of three automobiles for the American Lend-Lease Mission to the Union of Soviet Socialist Republics without regard to Section 3709, Revised Statutes, Section 405 of the Sixth Supplemental National Defense Appropriation Act, 1942, approved April 28, 1942, and Section 6 of the War Department Civil Appropriation Act, 1943, approved April 28, 1942, at a total cost of	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(05).011	*112/50006(05).011	To be expended by the Office for Emergency Management for the Rubber Survey Committee in connection with emergencies affecting the national security and defense for a survey of the rubber situation. The funds allocated shall be available, without regard to section 3709, Revised Statutes, for all necessary expenses of the Rubber Survey Committee in carrying out the above described activities, including personal services in the District of Columbia and elsewhere; the acceptance and utilization of voluntary and uncompensated services; and traveling expenses, including not to exceed \$10 per diem in lieu of subsistence of persons serving while away from their permanent homes or regular places of business without other compensation from the United States, not to exceed	
112/40006(05).012	*112/50006(05).012	To be expended by the Office for Emergency Management for the Rubber Survey Committee in connection with emergencies affecting the national security and defense for a survey of the rubber situation for temporary employment, without regard to civil service and classification laws, not to exceed	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(05).013	112/50006(05).013	To be expended by the Office of the Coordinator of Inter-American Affairs in connection with emergencies affecting the national security and defense for the payment of subsidies, for the period of September 1, 1942 to November 15, 1942, to shipping companies on account of increase in the shipping rates for newsprint to South America	
112/40006(05).014	112/50006(05).014	To be expended by the Office for Emergency Management for the Office of Economic Stabilization in connection with emergencies affecting the national security and defense for providing for the stabilization of the national economy. The funds allocated shall be available, without regard to Section 3709, Revised Statutes, for all necessary expenses of the Office of Economic Stabilization in carrying out the above-described activities, including the employment of a Director at \$15,000 per annum and two assistants to the Director at \$9,000 per annum each; personal services in the District of Columbia and elsewhere; the acceptance and utilization of voluntary and uncompensated services; printing and binding; and traveling expenses, including (1) actual transportation and other necessary expenses and, not to exceed \$10 per diem in lieu of subsistence, of persons serving while away from their permanent homes or regular places of business without other compensation from the	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(05).015	112/50006(05).015	United States, in an advisory capacity to the Office of Economic Stabilization, and (2) payments to the Director of actual and necessary transportation, subsistence, and other expenses incidental to the performance of his duties. To be expended by the Office for Emergency Management for the Office of Economic Stabilization in connection with emergencies affecting the national security and defense for providing for the stabilization of the national economy, for the temporary employment of persons by contract or otherwise without regard to civil service and classification laws, not to exceed	
112/40006(05).016	112/50006(05).016	To be expended by the Office for Emergency Management, Office of the Coordinator of Inter-American Affairs in connection with emergencies affecting the national security and defense for special projects designed to improve railway transportation in Mexico, for all the objects and by all the methods authorized in the appropriation to the Office for Emergency Management, Office of the Coordinator of Inter-American Affairs, contained in the First and Second Supplemental National Defense Appropriation Acts, 1943	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(05).017	112/50006(05).017	To be expended by the Office for Emergency Management for the Committee on Fair Employment Practice in connection with emergencies affecting the national security and defense for insuring the maximum utilization of minority groups and to enforce the national policy of nondiscrimination because of race, creed, color, or national origin, and shall be available without regard to Section 3709, Revised Statutes, for all necessary expenses of the Committee in carrying out the above described activities, including personal services in the District of Columbia and elsewhere; the acceptance and utilization of voluntary and uncompensated services; traveling expenses, including (1) expenses of attendance at meetings of organizations concerned with the work of the Committee, (2) actual transportation and other necessary expenses, and not to exceed \$10 per diem in lieu of subsistence of persons serving while away from their permanent homes or regular places of business without other compensation from the United States, or at \$1 per annum, in an advisory capacity to the Committee and not to exceed \$6 per diem in lieu of subsistence of persons serving while away from their permanent homes or regular places of business as witnesses at Committee hearings; and (3) upon authorization or approval of the Chairman travel expenses to	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(05).018	112/50006(05).018	and from their homes or regular places of business in accordance with the Standardized Government Travel Regulations, including travel in privately owned automobile (and including per diem in lieu of subsistence at place of employment), of persons employed intermittently away from their homes or regular places of business as consultants and receiving compensation on a per diem when actually employed basis; the purchase of newspapers and periodicals; printing and binding; and transfer of household goods and effects in accordance with the Act of October 10, 1940, To be expended by the Office for Emergency Management for the Committee on Fair Employment Practice in connection with emergencies affecting the national security and defense for insuring the maximum utilization of minority groups and to enforce the national policy of nondiscrimination because of race, creed, color, or national origin and shall be available for the temporary employment of persons or organizations by contract or otherwise without regard to the civil service and classification laws, not to exceed	
112/40006(09)	112/50006(09)	Emergency Fund for the President, National Defense (Allotment to Office of Censorship)	1942-1945

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
Limitations: 112/40006(09).001 112/40006(09).002	Limitations: 112/50006(09).001 112/50006(09).002	All other expenditures Temporary employment of persons or organizations without regard to R. S. 3709 and classification laws, not to exceed To be expended by the Director of Censorship, or such officer or employee as he may designate for the purpose, in connec- tion with emergencies affect- ing the national security and defense, for the payment of salaries to employees of the Office of Censorship for the period July 1 to July 15, 1942, inclusive	
112/40006(09).003	112/50006(09).003		
112/40006(11)	* 112/50006(11)	Emergency Fund for the President, National Defense (Allotment to President's Committee for Education of Men Demobilized from the Armed Forces),	1942-1945
		Limitations: No subdivisions	
112/40006(14)	112/50006(14)	Emergency Fund for the President, National Defense (Allotment to Petroleum Administration for War),	1942-1945
Limitations: 112/40006(14).001	Limitations: 112/50006(14).001	For all necessary expenses of the Petroleum Adminis- tration for War, including the employment of personnel in the District of Columbia and elsewhere without regard to the Civil Service and classification laws, printing and binding, travel expenses, including attendance at meet- ings and conferences, and the purchase, without regard to the provisions of Section 3709 of the Revised Statutes, of books and periodicals, office supplies, furniture and equipment, and passenger- carrying automobiles	

112 0006

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(14).002	112/40006(14).002	For the purchase of a passenger-carrying automobile, not to exceed	
112/40006(14).003	112/50006(14).003	For all necessary expenses of the Petroleum Administration for War, including the employment of personnel in the District of Columbia, printing and binding, travel expenses, including attendance at meetings of societies or associations, and the purchase, without regard to Section 3709 of the Revised Statutes, of books and periodicals, office supplies, furniture and equipment, and passenger-carrying automobiles	
112/40006(16)	112/50006(16)	Emergency Fund for the President, National Defense (Allotment to Executive Office of the President, Committee for Congested Production Areas),	1942-1945
Limitations: 112/40006(16).001	Limitations: 112/50006(16).001	To be expended by the Committee for Congested Production Areas in connection with emergencies affecting the national security and defense and for carrying out the purposes of Executive Order 9327 of April 7, 1943, and shall be available without regard to Section 3709, Revised Statutes, for all necessary expenses of the Committee, including personal services in the District of Columbia and elsewhere; the employment of persons or organizations by contract or otherwise, without regard to Civil Service and classification laws prior to	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		December 3, 1943; the employment of persons, including State, county, or municipal officers and employees, with or without compensation; and traveling expenses, including (1) expenses of attendance at meetings of organizations concerned with the work of the Committee, (2) actual transportation and other necessary expenses, and not to exceed \$10 per diem in lieu of subsistence, or persons serving while away from their permanent homes or regular places of business in an advisory capacity to or employed by the Committee without other compensation from the United States, or at \$1 per annum, (3) upon authorization or approval of the Director of the Committee, travel expenses to and from their homes or regular places of business in accordance with the Standardized Government Travel Regulations, including travel in privately owned automobiles (and including per diem in lieu of subsistence at place of employment) of persons employed intermittently away from their homes or regular places of business as consultants and receiving compensation on a per diem when actually employed basis, (4) reimbursement at not to exceed 3 cents per mile, for travel performed by employees in privately owned automobiles within the limits of their official station; purchase of lawbooks, books of reference, periodicals, and newspapers; and maintenance, repair, and operation of eight motor-propelled passenger-carrying vehicles	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(16).002	112/50006(16).002	To be expended by the Committee for Congested Production Areas in connection with emergencies affecting the national security and defense and for carrying out the purposes of Executive Order 9327 of April 7, 1943, and shall be available from December 3, 1943, for the temporary employment of persons or organizations by contract or otherwise, without regard to the Civil Service and classification laws, not to exceed	
112/40006(16).003	112/50006(16).003	Purchase of eight motor-propelled passenger-carrying vehicles, subject to section 202(a) of Public Law 90, approved June 26, 1943, not to exceed	

Note: The National War Agency Appropriation Act, Public Law 372, approved June 28, 1944, under the heading "Committee for Congested Production Areas," reads in part as follows:

"Salaries and expenses: For all expenses necessary to enable the Committee for Congested Production Areas to carry out the functions vested in it by Executive Order 9327 * * * to remain available to and including December 31, 1944 * * *."

In view of the foregoing provision of law the transfer appropriation account and limitation accounts for the Committee for Congested Production Areas hereinabove prescribed shall not be available for obligation subsequent to December 31, 1944.

112/40006(17)	112/50006(38)	Emergency Fund for the President, National Defense (Allotment to War Production Board),	1942-1945
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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
Limitations: 112/40006(7).001	Limitations: 112/50000(38).001	For all expenses of the War Production Board for the purpose, in connection with emergencies affecting the national security and defense, of carrying out the functions and duties imposed upon the Board by Executive Order No. 9024, dated January 16, 1942, including compensation of the Chairman of the Board at a rate of \$15,000 per annum; travel expenses without regard to the Standardized Government Travel Regulations and the Subsistence Expense Act of 1926, as amended	
112/40006(17).002	112/50006(38).002	To be expended by the War Production Board for the purchase of one automobile at not to exceed \$1,500 without regard to section 3709 of the Revised Statutes	
112/40006(17).003	112/50006(38).003	To be expended by the War Production Board in connection with emergencies affecting the national security and defense, for the removal of the Construction Bureau of the Production Division from Washington, D. C., to New York City. The funds allocated shall be used (1) for payment of travel expenses incurred on transfer from Washington to their new location by employees of the agency, including employees who, at their own request and primarily for their own convenience or benefit, have been or in process of being transferred to such agency as of the date its removal from Washington is begun, and (2) for payment, notwithstanding the provisions of any existing law or regulation	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(17).004	112/50006(38).004	of a per diem allowance of \$5.00 for not to exceed 15 days following the arrival at their new location of transferred employees. The funds allocated may be used to reimburse transferred employees in accordance with the Standardized Government Travel Regulations for travel performed on a mileage basis in a privately owned automobile in connection with their change of station.	
112/40006(17).005	112/50006(38).005	For the salary of the Chairman of the War Production Board at a rate of not to exceed \$15,000 per annum. To be expended by the War Production Board in connection with emergencies affecting the national security and defense for all expenses of a special mission to England, including advance of money without regard to Section 3648, Revised Statutes; traveling expenses outside the United States without regard to the Standardized Travel Regulations and the Subsistence Expense Act of 1926, as amended, and any limitation of law or regulation governing the payment of transportation and subsistence to military personnel; and exchange of funds without regard to Section 3651, Revised Statutes.	

112 006 6

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(17).006	112/50006(38).006	To be expended by the War Production Board in connection with emergencies affecting the national security and defense for a special mission to Russia; and shall be available for all expenses of said mission, including advance of moneys without regard to Section 3648, Revised Statutes; traveling expenses outside the United States without regard to the Standardized Government Travel Regulations and the Subsistence Expense Act of 1926, as amended, and any limitation governing the payment of transportation and subsistence to military personnel; and exchange of funds without regard to Section 3661, Revised Statutes	
112/40006(17).007	112/50006(38).007	To be expended by the War Production Board in connection with emergencies affecting the national security and defense for the purpose of awarding "Citations of Individual Production Merits" to selected individuals, and shall be available for all necessary expenses of the War Production Board in carrying out the above-described activities, including payment of travel expenses to and from Washington and subsistence and entertainment expenses while in Washington	

112 006 1

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(17).008	112/50006(38).008	To be expended by the Office for Emergency Management for the War Production Board in connection with emergencies affecting the national security and defense for scientific research on materials, material substitutes, and other subjects related to the functions of the Board; and shall be available for all necessary expenses of the War Production Board, including the objects and under the conditions specified for the Office for Emergency Management, War Production Board, in the "First Supplemental National Defense Appropriation Act, 1943"	
112/40006(17).009	112/50006(38).009	To be expended by the Office for Emergency Management for the Office of the Rubber Director, War Production Board in connection with emergencies affecting the national security and defense; and shall be available for all necessary expenses of the War Production Board, including the employment of persons by contract or otherwise without regard to civil service or classification laws or citizenship	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(18)	• 112/50006(18)	Emergency Fund for the President, National Defense (Allotment to War Refugee Board),	1942-1945
Limitations: 112/40006(18),001	Limitations: 112/50006(18),001	To be expended by the War Refugee Board in connection with emergencies affecting the national security and defense for carrying out the functions of the Board as prescribed by Executive Order 917, dated January 22, 1941 and shall be available, without regard to section 1709 of the Revised Statutes (41 U.S.C. 5), for all necessary expenses of the War Refugee Board in carrying out Executive Order 917, including employment of persons (including aliens) or organizations, by contract or otherwise, in the District of Columbia and elsewhere without regard to the civil service and classification laws; acceptance and utilization of voluntary and uncompensated services; transportation expenses outside the United States without regard to the Standardized Government Travel Regulations; actual transportation and other necessary expenses, and not to exceed \$10 per diem in lieu of subsistence, of persons serving while away from their permanent homes or regular places of business in an advisory capacity to or employed by the Board without other compensation from the United States; purchase and exchange of law books and books of reference; purchase of or subscription to newspapers and	

112 50006

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(18).002	112/50006(18).002	periodicals; purchase of food, clothing, and medical supplies within or outside the United States; cash payments to and for the benefit of victims of war, without the necessity for cash receipts where receipts are not obtainable; purchase, without regard to statutory limitations as to price, maintenance, operation, repair, and hire of motor-propelled or horse-drawn trucks and passenger-carrying vehicles; payment of premiums on fidelity or other bonds for employees or others engaged in carrying out the purposes hereof; advances of monies without regard to Section 3618 of the Revised Statutes (31 U.S.C. 529); exchange of funds without regard to Section 3651 of the Revised Statutes (31 U.S.C. 543); printing and binding without regard to Section 11 of the Act of March 1, 1919 (44 U.S.C. 111); and the reimbursement of other appropriations from which payment may have been made for the purposes hereof. To be expended by the War Refugee Board in connection with emergencies affecting the national security and defense for carrying out the functions of the Board as prescribed by Executive Order 9417, dated January 22, 1944 and shall be available for objects of a confidential nature and shall be accounted for solely on the certificate of the Executive Director of the Board, not to exceed	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(25)	112/50006(12)	Emergency Fund for the President, National Defense (Allotment to Office for Emergency Management; Office of Price Administration), 1942-1945	
		Limitations: No subdivisions	
112/40006(30)	112/50006(13)	Emergency Fund for the President, National Defense (Allotment to Office of Strategic Services),	1942-1945
Limitations:	Limitations:		
112/40006(30).001	112/50006(13).001	All other expenditures	
112/40006(30).002	112/50006(13).002	For temporary employment of persons or organizations without regard to R.S. 3709 or civil service and classification laws, not to exceed	
112/40006(30).003	112/50006(13).003	Authorization for unvouchered expenditures, not to exceed	
112/40006(30).004	112/50006(13).004	Purchase, subject to sec. 302 (a) of Public Law 495, approved March 10, 1942, sec. 6 of Public Law 527, approved April 28, 1942, sec. 405 of Public Law 528, approved April 28, 1942, and sec. 201 of Public Law 763, approved October 26, 1942, of twelve passenger-carrying automobiles, not to exceed	
112/40006(30).005	112/50006(13).005	Purchase, subject to sec. 201 of Public Law 763, approved October 26, 1942, but without regard to sec. 6 of Public Law 527, approved April 28, 1942, and sec. 405 of Public Law 528, approved April 28, 1942, or exchange outside the United States of not to exceed three automobiles, not to exceed	

112 40006 30 005

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(35)	• 112/50006(50)	Emergency Fund for the President, National Defense (Allotment to Office for Emergency Management, Office of Alien Property Custodian),	1942-1945
Limitations: 112/40006(35).001	Limitations: 112/50006(50).001	To be expended by the Office of Alien Property Custodian in connection with emergencies affecting the national security and defense for printing, for sale to the public, the specifications and drawings of the applications for patents which the Alien Property Custodian has vested; and shall be available for all necessary expenses of the Office of Alien Property Custodian in carrying out the above-described activities	
112/40006(44)	112/50006(44)	Emergency Fund for the President, National Defense (Allotment to Foreign Economic Administration),	1942-1945
Limitations: 112/40006(44).001	Limitations: 112/50006(44).001	All other administrative expenditures	
112/40006(44).002	112/50006(44).002	Purchase of four automobiles (not exceeding \$1,200 each), not to exceed	
112/40006(44).003	112/50006(44).003	Payment for articles, materials, and other property requisitioned pursuant to acts of October 10, 1940, 54 Stat. 1090, and October 16, 1941, 55 Stat. 742	
112/40006(44).004	112/50006(44).004	For temporary employment of persons or organizations without regard to R.S. 3709 or civil service and classification laws, not to exceed	

000072

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(44).005	112/50006(44).005	For unvouchered expenditures only, in connection with emergencies affecting the national security and defense, for purposes which, in the opinion of the Executive Director, are of such a confidential nature as may not in the public interest be itemized, not to exceed	
112/40006(44).006	112/50006(44).006	To be expended by the Director of the Foreign Economic Administration or such officer or employee of the Office as may be designated for the purpose, in connection with emergencies affecting the national security and defense, for the payment of salaries to employees of the Office for the period July 1 to July 15, 1942, inclusive	
112/40006(44).007	112/50006(44).007	To be expended by the Foreign Economic Administration in connection with emergencies affecting the national security and defense for the purpose of providing traveling and incident expenses of employees of the Foreign Economic Administration and the dependents, going to, remaining in, and returning from foreign countries. The funds allocated shall be available, when specifically authorized or approved by the Executive Director of the Administration or such other official as he may designate for the purpose, for the payment of traveling expenses of employees of the Foreign Economic Administration and the cost of transporting the dependents, including their household goods and effects in accordance with the Act of October 10, 1940, to their first	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		post of duty in a foreign country, or when transferred from one official station in the United States or elsewhere to another foreign country and return; and the payment of living allowances, at rates not in excess of the maximum amounts specified below, to employees with official headquarters in foreign countries, in accordance with the Act of June 26, 1950 (5 U.S.C. 1184) and regulations promulgated thereunder by the Executive Director of the Administration and approved by the President	

Schedule of maximum per annum living allowances which may be granted to employees of the Foreign Economic Administration who are stationed in foreign countries

<u>Foreign Post of Duty</u>	<u>Maximum per annum living allowances</u>
Argentina	\$ 1490
Bahia Blanca	2225
Buenos Aires	
Bolivia	2225
La Paz	
Brazil	1253
Manaus	1858
Belem (Para)	1512
Porto Alegre	2268
Rio de Janeiro	1966
San Paulo	
Chile	1858
Antofagasta	2225
Santiago	1814
Valparaiso	

000074

<u>Foreign Post of Duty</u>		<u>Maximum per annum living allowance</u>
Columbia	Barranquilla	1901
	Bogota	2398
	Cartagena	1706
	Medellin	1728
Costa Rica	San Jose	2009
Cuba	Havana	2419
	Santiago de Cuba	1814
Dominican Republic	Ciudad Trujillo	2052
Ecuador	Guayaquil	1793
	Quito	1490
Guatemala	Guatemala	2117
Haiti	Port-au-Prince	2117
Honduras	Tegucigalpa	1944
Honduras (Br.)	Belize	1490
Mexico	Guadalajara	1512
	Merida	1296
	Mexico City	1987
	Salina Cruz	1231
	Vera Cruz	1447
Nicaragua	Managua	1901
Panama	Panama City	2182
Paraguay	Asuncion	1836
Peru	Callao	2268
	Lima	2268
Salvador	San Salvador	2052
Guiana (Fr.) (Neth.)	Cayenne	1922
	Paramaribo	1512
Uruguay	Montevideo	2052
Venezuela	Caracas	3067
	Maracaibo	2009

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<u>Foreign Post of Duty</u>		<u>Maximum per annum living allowances</u>
Australia	Canberra	1987
	Melbourne	1901
	Sydney	1922
Belgian Congo	Leopoldville	2030
Ceylon	Colombo	1987
China	Chungking	3262
England	London	2441
Egypt	Cairo	2527
India	Bombay	2527
	Calcutta	2592
	New Delhi	2592
Union of South Africa	Capetown	1922
	Durban	1944
	Johannesburg	2376
	Port Elizabeth	1858

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(44).014	112/50006(44).014	To be expended by the Foreign Economic Administration in connection with emergencies affecting the national security and defense for activities of a confidential nature, and shall be accounted for solely on the certificate of the Administrator, Foreign Economic Administration, as authorized by the appropriation	
112/40006(44).022	112/50006(44).022	To be expended by the Foreign Economic Administration in connection with emergencies affecting the national security and defense for relief, reconstruction and rehabilitation in territories liberated from Axis occupation by the Armed Forces of the United Nations and for relief abroad of refugees from territories occupied or controlled by the Axis, and shall be	

000071

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		available, without regard to Section 3709 of the Revised Statutes (4) U.S.C. 5), for all necessary expenses of the Foreign Economic Administration in carrying out the above-described activities, including employment of persons (including aliens) or organizations, by contract or otherwise, in the District of Columbia and elsewhere without regard to the Civil Service and Classification laws; purchase and exchange of law books and books of reference; purchase of or subscription to newspapers and periodicals; purchase of food, clothing, and medical supplies; cash payments to and for the benefit of victims of war without the necessity for cash receipts where receipts are not obtainable; travel expenses without regard to the Standardized Government Travel Regulations and the Subsistence Expense Act of 1926, as amended, and Section 901 of the Act of June 29, 1936, as amended (46 U.S.C. 1241); purchase, without regard to statutory limitations as to price, maintenance, operation, repair and hire of motor-propelled or horse-drawn trucks and passenger-carrying vehicles; advance of monies without regard to Section 3648 of the Revised Statutes; printing and binding without regard to Section 11 of the Act of March 1, 1919 (44 U.S.C. 111); and the reimbursement of other appropriations from which payment may have been made for the purpose hereof,	

000077

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(44).023	112/50006(44).023	To be expended by the Foreign Economic Administration in connection with emergencies affecting the national security and defense for reconstruction and rehabilitation of territories occupied by the Armed Forces of the United Nations for objects of a confidential nature.	
112/40006(44).029	112/50006(44).029	To be expended by the Foreign Economic Administration, in connection with emergencies affecting the national security and defense, for coordination of economic operations of United States civilian agencies in areas liberated from enemy control, as directed in letter of the President to the Secretary of State, dated June 3, 1943 and shall be available during the fiscal year 1944 for all necessary salaries and expenses in carrying out the above described activities without regard to Section 3709 of the Revised Statutes (41 U.S.C. 5) including the employment of persons (including aliens) by contract in the District of Columbia and elsewhere; personal services in the District of Columbia and elsewhere without regard to the civil service classification laws until December 31, 1943, such laws to apply thereafter; fees for professional or expert services at rates to be determined by the Administrator, Foreign Economic Administration; travel expenses without regard to the Standardized Government Travel Regulations and the Subsistence Expense Act of	

000078

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		1926, as amended, Section 901 of the Act of June 29, 1936, as amended (46 U.S.C. 1241), and the Act of June 10, 1922, as amended (42 Stat. 625, 56 Stat. 365); transportation of families and effects as authorized by the Administrator, Foreign Economic Administration; living quarters and allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U.S.C. 118a); rent, heat, fuel, and light for offices and grounds, including payment of rent in advance; cost of living and representation allowances as authorized by the Act approved February 23, 1931, as amended, to American citizens employed hereunder; allowances for special instruction, education and training of personnel at home and abroad; purchase of or subscription to newspapers and periodicals; purchase and exchange of law books and books of reference; purchase of uniforms; purchase, without regard to statutory limitations as to price, maintenance, operation, repair and hire of motor-propelled or horse-drawn trucks and passenger-carrying vehicles; advance of monies without regard to Section 3648 of the Revised Statutes; exchange of funds without regard to Section 3651 of the Revised Statutes; printing and binding without regard to section 11 of the Act of March 1, 1919 (44 U.S.C. 111); and the reimbursement of other appropriations from which payments may have been made for the purposes hereof	

000079

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(45)	112/50006(42)	Emergency Fund for the President, National Defense (Allotment to Office of War Mobilization),	1942-1945
Limitations: 112/40006(45).001	Limitations: 112/50006(42).001	To be expended by the Office for Emergency Management in connection with emergencies affecting the national security and defense, for carrying out the functions of the Office of War Mobilization, and shall be available, without regard to section 3709, Revised Statutes, for all necessary expenses of the Office of War Mobilization, including the employment of a Director at \$15,000 per annum and two assistants to the Director at \$9,000 per annum each; personal services in the District of Columbia and elsewhere; the acceptance and utilization of voluntary and uncompensated services; printing and binding; and traveling expenses, including actual transportation and other necessary expenses, and not to exceed \$10 per diem in lieu of subsistence, of persons serving while away from their permanent homes or regular places of business in an advisory capacity to the Office of War Mobilization without other compensation from the United States.	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(45).002	112/50006(42).002	To be expended by the Office for Emergency Management in connection with emergencies affecting the national security and defense, for carrying out the functions of the Office of War Mobilization, and shall be available for the temporary employment of persons by contract or otherwise without regard to civil service and classification laws, not to exceed	
112/40006(45).003	112/50006(42).003	To be expended by the Office for Emergency Management, in connection with emergencies affecting the national security and defense for carrying out the functions of the Office of War Mobilization, and shall be available for the same objects of expenditure as funds heretofore allocated, but the limitation (112/40006(42).002) on the previous allocation with respect to the civil service and classification laws shall not apply	
112/40006(55)	112/50006(41)	Emergency Fund for the President, National Defense (Allotment to War Manpower Commission),	1942-1945
Limitations: 112/40006(55).001	Limitations: 112/50006(41).001	To be expended by the War Manpower Commission to cover all expenses necessary to provide for the temporary migration of workers from Mexico, pursuant to agreements between the United States and Mexico, for employment in the continental United States with railroads and with companies engaged in	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		non-ferrous metal mining, milling, smelting, refining, and fabricating activities, including the transportation of such workers and their dependents and household effects (not in excess of 5,000 pounds gross) to places of employment and return, and reasonable subsistence and emergency medical care enroute, under regulations prescribed by the Chairman of the War Manpower Commission; and for all necessary administrative expenses in connection with the foregoing; provided, that no transportation shall be allowed hereunder unless the employer and the worker have entered into a contract for employment in accordance with regulations prescribed by the Chairman of the War Manpower Commission, and unless reasonable adequate use is being made of the local labor supply in the area where such workers are to be employed	

* The Independent Offices Appropriation Act, 1945, Public Law 358, approved June 27, 1944, provides in part as follows:

"Sec. 213. After January 1, 1945, no part of any appropriation or fund made available by this or any other Act shall be allotted or made available to, or used to pay the expenses of, any agency or instrumentality including those established by Executive order after such agency or instrumentality has been in existence for more than one year, if the Congress has not appropriated any money specifically for such agency or instrumentality or specifically authorized the expenditure

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of funds by it. For the purposes of this section, any agency or instrumentality including those established by Executive order shall be deemed to have been in existence during the existence of any other agency or instrumentality, established by a prior Executive order, if the principal functions of both of such agencies or instrumentalities are substantially the same or similar. When any agency or instrumentality is or has been prevented from using appropriations by reason of this section, no part of any appropriation or fund made available by this or any other Act shall be used to pay the expenses of the performance by any other agency or instrumentality of functions which are substantially the same as or similar to the principal functions of the agency or instrumentality so prevented from using appropriations, unless the Congress has specifically authorized the expenditure of funds for performing such functions."

LINDSAY C. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

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The Following Pages Are the Best Available

000084

GENERAL ACCOUNTING OFFICE

Washington 25

Accounting and
Bookkeeping Division

July 25, 1944

ACCOUNTS AND PROCEDURES LETTER NO. 8061

SUBJECT: Extension through the fiscal year 1945 of Executive Office of the President transfer appropriation accounts derived from the "Emergency Fund for the President, National Defense."

The Second Deficiency Appropriation Act, 1944, Public Law 375, approved June 24, 1944, under the heading "Emergency Fund for the President" provides as follows:

"The appropriation 'Emergency Fund for the President', contained in the First Supplemental National Defense Appropriation Act, 1943, as supplemented and amended, is hereby continued available until June 30, 1945; Provided, That no part of such fund shall be available after June 30, 1944, for allocation to finance a function or project for which function or project a budget estimate of appropriation was transmitted pursuant to law during the Seventy-eighth or the Seventy-ninth Congress and such appropriation denied after consideration thereof by the Senate and House of Representatives or by the Committees on Appropriations of both bodies."

Pursuant to the above-quoted provision of law, letter of the President to the Secretary of the Treasury (Allocation No. 45-1), dated June 29, 1944, extended to June 30, 1945 the unobligated and unexpended balances of all allotments of funds theretofore made from the "Emergency Fund for the President, National Defense, 1942-1944." Accordingly, under the provisions of General Regulations No. 84-Revised and in accordance with previous practice and an arrangement with the Treasury Department, the transfer appropriation accounts and limitation accounts established by Accounts and Procedures Letters Nos. 6841, 6689, 7124, 7494, 6735, 6973, 7282, 7174, 6872, 7195, 7266, 7518, 7464, 7128, 7260, 7125, 7170, 7814, 7839, and 6735, dated August 23, 1943, July 31, 1943, October 22, 1943, February 21, 1944, August 6, 1943, September 14, 1943, December 27, 1943, November 5, 1943, August 27, 1943, November 13, 1943, December 15, 1943, February 29, 1944, February 5, 1944, October 23, 1943, December 13, 1943, October 22, 1943, November 4, 1943, June 19, 1944, June 26, 1944 and August 6, 1943, respectively, are hereby changed on the books of the Government without warrant action, as follows:

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(01)	112/50006(01)	Emergency Fund for the President, National Defense (Allotment to Executive Office of the President),	1942-1945
Limitations: 112/40006(01).001	Limitations: 112/50006(01).001	For all necessary expenses of the Liaison Office for Personnel Management in making personnel studies in connection with the national defense, including the employment of personnel in the District of Columbia	
112/40006(01).002	112/50006(01).002	For unvouchered expenditures only, for confidential expenses in connection with conferences with representatives of foreign governments	
112/40006(01).003	112/50006(01).003	In connection with emergencies affecting the national security and defense, for the payment of compensation at not to exceed \$10,000 per annum to the Special Assistants to the President	
112/40006(01).004	112/50006(01).004	To be expended in connection with emergencies affecting the national security and defense for all necessary expenses in connection with conferences with foreign governments, including actual transportation and other expenses and not to exceed \$20 per diem in lieu of subsistence, for representatives of this government	
112/40006(01).005	112/50006(01).005	To be expended in connection with emergencies affecting the national security and defense for reimbursement of the Office of Lend-Lease Administration for expenditures made in the procurement of special equipment and furnishings for the Executive Office and erroneously charged to the appropriation "Defense Aid, Administrative Expenses (Allotment	

11002

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(01).006	112/50006(01).006	to office for Emergency Management)" To be expended in connection with the emergencies affecting the national security and defense for the handling of special problems arising out of the war program, and shall be available for personal services in the District of Columbia, without regard to the civil service and classification laws, and for all other necessary objects of expenditure	
112/40006(01).007	112/50006(01).007	To be expended in connection with emergencies affecting the national security and defense for personal services in the procurement of special reports for the President, to be available as of July 1, 1943, and thereafter during the fiscal year 1944	
112/40006(01).008	* 112/50006(01).008	To be expended by the Executive Office of the President in connection with emergencies affecting the national security and defense for carrying out the functions of the Special Emergency Board created by Executive Order No. 9379 of September 23, 1943 and shall be available, without regard to Section 3700, Revised Statutes, for all necessary expenses of this Special Emergency Board, including compensation to members of the Board without regard to the provisions of any law regulating the employment of persons in the Government service; the temporary employment of persons, by contract or otherwise, without regard to civil service and classification laws; printing and binding; and the actual transportation and other necessary expenses of persons serving while away from their permanent homes or regular places of business	

11008

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
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112/40006(01),009 * 112/50006(01),009

To be expended by the Executive Office of the President in connection with emergencies affecting the national security and defense, to enable the Committee of three disinterested and distinguished citizens appointed by letters of the President dated January 1, 1944, to carry out the functions vested in said Committee by said letters with respect to alleged racial discriminations in certain fields of railroad employment, and shall be available for all necessary expenses of the Committee, including the employment of persons or organizations by contract or otherwise, without regard to Section 3700 of the Revised Statutes, the Civil Service laws and the Classification Act of 1923, as amended; and the payment of actual transportation and other expenses and not to exceed \$10 per diem in lieu of subsistence of the Committee members serving while away from their homes as the President's representative.

112/40006(03)

112/50006(03) Emergency Fund for the President, National Defense (Allotment to Executive Office of the President, Bureau of the Budget), 1942-1945
 Limitations: No subdivisions

112/40006(05)

112/50006(05) Emergency Fund for the President, National Defense (Allotment to Office for Emergency Management), 1942-1945

112/40006

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
<u>Limitations:</u> 112/40006(05),001	<u>Limitations:</u> 112/50006(05),001	For "unvouchered expenditures" only in connection with emergencies affecting the national security and defense for the official entertainment of certain foreign representatives who visit this country for the purpose of exchanging defense information	
112/40006(05),003	112/50006(05),003	For the Office of Scientific Research and Development in connection with emergencies affecting the national security and defense for the conduct of a special research and developmental program vital to the war effort, and for all the objects and by all the methods authorized in the appropriation to the Office for Emergency Management contained in the "Third Supplemental National Defense Appropriation Act, 1942"	
112/40006(05),004	112/50006(05),004	For the Coordinator of Inter-American Affairs in connection with emergencies affecting the national security and defense for all the objects and by all the methods authorized in the appropriation to the Office for Emergency Management contained in the "Third Supplemental National Defense Appropriation Act, 1942", and for expenditure and use outside the United States for the employment of persons, by contract or otherwise, without regard to the civil service law and regulations, the classification law, and other law or regulation relating to compensation, including compensation	

110000

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		for employees of the United States suffering injuries while in the performance of their duties, and laws relating to leave and retirement; travel expenses without regard to the Standardized Government Travel Regulations and the Subsistence Expense Act and Section 901 of the Act of June 29, 1936 (49 Stat. 2015); the procurement of services, supplies, materials, equipment, motor-propelled or horse-drawn vehicles (and maintenance and operation thereof); law books, books of reference, periodicals, and newspapers; the purchase and lease of land; the construction of buildings and improvements thereto; the exchange of funds without regard to Section 3651 of the Revised Statutes; and printing and binding.	
112/40006(05).005	112/50006(05).005	For the National War Labor Board in connection with emergencies affecting the national security and defense, to be available for the payment of compensation at not to exceed \$10,000 per annum to each of four members of the National War Labor Board	
112/40006(05).006	112/50006(05).006	To be expended by the Coordinator of Inter-American Affairs, in connection with emergencies affecting the national security and defense, for all necessary expenses incident to the rehabilitation of the Province of El Oro, Republic of Ecuador, in accordance with the rehabilitation program developed under the direction of the Department of State and the Coordinator of Inter-American	

11009

Old Symbol Amended Symbol Title Amended Fiscal Year Limitation

112/40006(05).009	112/50006(05).009	Affairs. The funds allocated may be expended for all the objects and by all the methods authorized in the appropriation to the Office for Emergency Management contained in the "Third Supplemental National Defense Appropriation Act, 1942". To be expended by the Coordinator of Inter-American Affairs in connection with emergencies affecting the national security and defense for the establishment of an insurance fund to meet damage to or loss of vessels operated by the Inter-American Navigation Corporation created under authority of the Third Supplemental National Defense Appropriation Act, 1942.	
112/40006(05).010	112/50006(05).010	To be expended by the Office of Lend-Lease Administration in connection with emergencies affecting the national security and defense for the purchase of three automobiles for the American Lend-Lease Mission to the Union of Soviet Socialist Republics without regard to Section 3709, Revised Statutes, Section 405 of the Sixth Supplemental National Defense Appropriation Act, 1942, approved April 28, 1942, and Section 6 of the War Department Civil Appropriation Act, 1943, approved April 28, 1942, at a total cost of	

11009

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(05).011	*112/50006(05).011	To be expended by the Office for Emergency Management for the Rubber Survey Committee in connection with emergencies affecting the national security and defense for a survey of the rubber situation. The funds allocated shall be available, without regard to section 3709, Revised Statutes, for all necessary expenses of the Rubber Survey Committee in carrying out the above described activities, including personal services in the District of Columbia and elsewhere; the acceptance and utilization of voluntary and uncompensated services; and traveling expenses, including not to exceed \$10 per diem in lieu of subsistence of persons serving while away from their permanent homes or regular places of business without other compensation from the United States, not to exceed	
112/40006(05).012	*112/50006(05).012	To be expended by the Office for Emergency Management for the Rubber Survey Committee in connection with emergencies affecting the national security and defense for a survey of the rubber situation for temporary employment, without regard to civil service and classification laws, not to exceed	

110040

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(05).013	112/50006(05).013	To be expended by the Office of the Coordinator of Inter-American Affairs in connection with emergencies affecting the national security and defense for the payment of subsidies, for the period of September 1, 1942 to November 15, 1942, to shipping companies on account of increase in the shipping rates for newsprint to South America	
112/40006(05).014	112/50006(05).014	To be expended by the Office for Emergency Management for the Office of Economic Stabilization in connection with emergencies affecting the national security and defense for providing for the stabilization of the national economy. The funds allocated shall be available, without regard to Section 3709, Revised Statutes, for all necessary expenses of the Office of Economic Stabilization in carrying out the above-described activities, including the employment of a Director at \$15,000 per annum and two assistants to the Director at \$9,000 per annum each; personal services in the District of Columbia and elsewhere; the acceptance and utilization of voluntary and uncompensated services; printing and binding; and traveling expenses, including (1) actual transportation and other necessary expenses and, not to exceed \$10 per diem in lieu of subsistence, of persons serving while away from their permanent homes or regular places of business without other compensation from the	

11004

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(05).015	112/50006(05).015	United States, in an advisory capacity to the Office of Economic Stabilization, and (2) payments to the Director of actual and necessary transportation, subsistence, and other expenses incidental to the performance of his duties. To be expended by the Office for Emergency Management for the Office of Economic Stabilization in connection with emergencies affecting the national security and defense for providing for the stabilization of the national economy, for the temporary employment of persons by contract or otherwise without regard to civil service and classification laws, not to exceed	
112/40006(05).016	112/50006(05).016	To be expended by the Office for Emergency Management, Office of the Coordinator of Inter-American Affairs in connection with emergencies affecting the national security and defense for special projects designed to improve railway transportation in Mexico, for all the objects and by all the methods authorized in the appropriation to the Office for Emergency Management, Office of the Coordinator of Inter-American Affairs, contained in the First and Second Supplemental National Defense Appropriation Acts, 1943	

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(05),017	112/50006(05),017	To be expended by the Office for Emergency Management for the Committee on Fair Employment Practices in connection with emergencies affecting the national security and defense for insuring the maximum utilization of minority groups and to enforce the national policy of nondiscrimination because of race, creed, color, or national origin, and shall be available without regard to Section 3709, Revised Statutes, for all necessary expenses of the Committee in carrying out the above described activities, including personal services in the District of Columbia and elsewhere; the acceptance and utilization of voluntary and uncompensated services; traveling expenses, including (1) expenses of attendance at meetings of organizations concerned with the work of the Committee, (2) actual transportation and other necessary expenses, and not to exceed \$10 per diem in lieu of subsistence of persons serving while away from their permanent homes or regular places of business without other compensation from the United States, or at \$1 per annum, in an advisory capacity to the Committee and not to exceed \$6 per diem in lieu of subsistence of persons serving while away from their permanent homes or regular places of business as witnesses at Committee hearings; and (3) upon authorization or approval of the Chairman travel expenses to	

00000

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(05).018	112/50006(05).018	<p>and from their homes or regular places of business in accordance with the Standardized Government Travel Regulations, including travel in privately owned automobile (and including per diem in lieu of subsistence at place of employment), of persons employed intermittently away from their homes or regular places of business as consultants and receiving compensation on a per diem when actually employed basis; the purchase of newspapers and periodicals; printing and binding; and transfer of household goods and effects in accordance with the Act of October 10, 1940.</p>	
112/40006(09)	112/50006(09)	<p>To be expended by the Office for Emergency Management for the Committee on Fair Employment Practice in connection with emergencies affecting the national security and defense for insuring the maximum utilization of minority groups and to enforce the national policy of nondiscrimination because of race, creed, color, or national origin and shall be available for the temporary employment of persons or organizations by contract or otherwise without regard to the civil service and classification laws, not to exceed</p>	1942-1945
		<p>Emergency Fund for the President, National Defense (Allotment to Office of Censorship),</p>	

11004

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
Limitations: 112/40006(09),001 112/40006(09),002	Limitations: 112/50006(09),001 112/50006(09),002	All other expenditures Temporary employment of persons or organisations without regard to R. S. 3709 and classification laws, not to exceed To be expended by the Director of Censorship, or such officer or employee as he may designate for the purpose, in connec- tion with emergencies affect- ing the national security and defense, for the payment of salaries to employees of the Office of Censorship for the period July 1 to July 15, 1942, inclusive	
112/40006(09),003	112/50006(09),003		
112/40006(11)	* 112/50006(11)	Emergency Fund for the President, National Defense (Allotment to President's Committee for Education of Men Demobilized from the Armed Forces).	1942-1945
	Limitations: No subdivisions		
112/40006(14)	112/50006(14)	Emergency Fund for the President, National Defense (Allotment to Petroleum Administration for War).	1942-1945
Limitations: 112/40006(14),001	Limitations: 112/50006(14),001	For all necessary expenses of the Petroleum Adminis- tration for War, including the employment of personnel in the District of Columbia and elsewhere without regard to the Civil Service and classification laws, printing and binding, travel expenses, including attendance at meet- ings and conferences, and the purchase, without regard to the provisions of Section 3709 of the Revised Statutes, of books and periodicals, office supplies, furniture and equipment, and passenger- carrying automobiles	

112009

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(14).002	112/40006(14).002	For the purchase of a passenger-carrying automobile, not to exceed	
112/40006(14).003	112/50006(14).003	For all necessary expenses of the Petroleum Administration for War, including the employment of personnel in the District of Columbia, printing and binding, travel expenses, including attendance at meetings of societies or associations, and the purchase, without regard to Section 3709 of the Revised Statutes, of books and periodicals, office supplies, furniture and equipment, and passenger-carrying automobiles	
112/40006(16)	112/50006(16)	Emergency Fund for the President, National Defense (Allotment to Executive Office of the President, Committee for Congested Production Areas),	1942-1945
Limitations: 112/40006(16).001	Limitations: 112/50006(16).001	To be expended by the Committee for Congested Production Areas in connection with emergencies affecting the national security and defense and for carrying out the purposes of Executive Order 9327 of April 7, 1943, and shall be available without regard to Section 3709, Revised Statutes, for all necessary expenses of the Committee, including personal services in the District of Columbia and elsewhere; the employment of persons or organizations by contract or otherwise, without regard to Civil Service and classification laws prior to	

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		<p>December 3, 1943; the employment of persons, including State, county, or municipal officers and employees, with or without compensation; and traveling expenses, including (1) expenses of attendance at meetings of organizations concerned with the work of the Committee, (2) actual transportation and other necessary expenses, and not to exceed \$10 per diem in lieu of subsistence, or persons serving while away from their permanent homes or regular places of business in an advisory capacity to or employed by the Committee without other compensation from the United States, or at \$1 per annum, (3) upon authorization or approval of the Director of the Committee, travel expenses to and from their homes or regular places of business in accordance with the Standardized Government Travel Regulations, including travel in privately owned automobiles (and including per diem in lieu of subsistence at place of employment), of persons employed intermittently away from their homes or regular places of business as consultants and receiving compensation on a per diem when actually employed basis, (4) reimbursement at not to exceed 3 cents per mile, for travel performed by employees in privately owned automobiles within the limits of their official station; purchase of lawbooks, books of reference, periodicals, and newspapers; and maintenance, repair, and operation of eight motor-propelled passenger-carrying vehicles</p>	

110004

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(16).002	112/50006(16).002	To be expended by the Committee for Congested Production Areas in connection with emergencies affecting the national security and defense and for carrying out the purposes of Executive Order 9327 of April 7, 1943, and shall be available from December 3, 1943, for the temporary employment of persons or organizations by contract or otherwise, without regard to the Civil Service and classification laws, not to exceed	
112/40006(16).003	112/50006(16).003	Purchase of eight motor-propelled passenger-carrying vehicles, subject to section 202(a) of Public Law 90, approved June 26, 1943, not to exceed	

Note: The National War Agency Appropriation Act, Public Law 372, approved June 28, 1944, under the heading "Committee for Congested Production Areas," reads in part as follows:

"Salaries and expenses: For all expenses necessary to enable the Committee for Congested Production Areas to carry out the functions vested in it by Executive Order 9327 * * * to remain available to and including December 31, 1944 * * *."

In view of the foregoing provision of law the transfer appropriation account and limitation accounts for the Committee for Congested Production Areas hereinabove prescribed shall not be available for obligation subsequent to December 31, 1944.

112/40006(17)	112/50006(38)	Emergency Fund for the President, National Defense (Allotment to War Production Board),	1942-1945
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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
Limitations: 112/40006(17).001	Limitations: 112/50006(38).001	For all expenses of the War Production Board for the purpose, in connection with emergencies affecting the national security and defense, of carrying out the functions and duties imposed upon the Board by Executive Order No. 9024, dated January 16, 1942, including compensation of the Chairman of the Board at a rate of \$15,000 per annum; travel expenses without regard to the Standardized Government Travel Regulations and the Subsistence Expense Act of 1926, as amended	
112/40006(17).002	112/50006(38).002	To be expended by the War Production Board for the purchase of one automobile at not to exceed \$1,500 without regard to section 3709 of the Revised Statutes	
112/40006(17).003	112/50006(38).003	To be expended by the War Production Board in connection with emergencies affecting the national security and defense, for the removal of the Construction Bureau of the Production Division from Washington, D. C., to New York City. The funds allocated shall be used (1) for payment of travel expenses incurred on transfer from Washington to their new location by employees of the agency, including employees who, at their own request and primarily for their own convenience or benefit, have been or in process of being transferred to such agency as of the date its removal from Washington is begun, and (2) for payment, notwithstanding the provisions of any existing law or regulation	

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(17).004	112/50006(38).004	of a per diem allowance of \$5.00 for not to exceed 15 days following the arrival at their new location of transferred employees. The funds allocated may be used to reimburse transferred employees in accordance with the Standardized Government Travel Regulations for travel performed on a mileage basis in a privately owned automobile in connection with their change of station.	
112/40006(17).005	112/50006(38).005	For the salary of the Chairman of the War Production Board at a rate of not to exceed \$15,000 per annum. To be expended by the War Production Board in connection with emergencies affecting the national security and defense for all expenses of a special mission to England, including advance of money without regard to Section 3648, Revised Statutes; traveling expenses outside the United States without regard to the Standardized Travel Regulations and the Subsistence Expense Act of 1926, as amended, and any limitation of law or regulation governing the payment of transportation and subsistence to military personnel; and exchange of funds without regard to Section 3651, Revised Statutes.	

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(17).006	112/50006(38).006	To be expended by the War Production Board in connection with emergencies affecting the national security and defense for a special mission to Russia; and shall be available for all expenses of said mission, including advance of moneys without regard to Section 3648, Revised Statutes; traveling expenses outside the United States without regard to the Standardized Government Travel Regulations and the Subsistence Expense Act of 1926, as amended, and any limitation governing the payment of transportation and subsistence to military personnel; and exchange of funds without regard to Section 3651, Revised Statutes	
112/40006(17).007	112/50006(38).007	To be expended by the War Production Board in connection with emergencies affecting the national security and defense for the purpose of awarding "Citations of Individual Production Merits" to selected individuals, and shall be available for all necessary expenses of the War Production Board in carrying out the above-described activities, including payment of travel expenses to and from Washington and subsistence and entertainment expenses while in Washington	

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(17).008	112/50006(38).008	To be expended by the Office for Emergency Management for the War Production Board in connection with emergencies affecting the national security and defense for scientific research on materials, material substitutes, and other subjects related to the functions of the Board; and shall be available for all necessary expenses of the War Production Board, including the objects and under the conditions specified for the Office for Emergency Management, War Production Board, in the "First Supplemental National Defense Appropriation Act, 1943"	
112/40006(17).009	112/50006(38).009	To be expended by the Office for Emergency Management for the Office of the Rubber Director, War Production Board in connection with emergencies affecting the national security and defense; and shall be available for all necessary expenses of the War Production Board, including the employment of persons by contract or otherwise without regard to civil service or classification laws or citizenship	

112 10 10

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(18)	• 112/50006(18)	Emergency Fund for the President, National Defense (Allotment to War Refugee Board),	1942-1945
<u>Limitations:</u> 112/40006(18),001	<u>Limitations:</u> 112/50006(18),001	To be expended by the War Refugee Board in connection with emergencies affecting the national security and defense for carrying out the functions of the Board as prescribed by Executive Order 9417, dated January 22, 1944 and shall be available, without regard to Section 3709 of the Revised Statutes (41 U.S.C. 5), for all necessary expenses of the War Refugee Board in carrying out Executive Order 9417, including employment of persons (including aliens) or organizations, by contract or otherwise, in the District of Columbia and elsewhere without regard to the civil service and classification laws; acceptance and utilization of voluntary and uncompensated services; transportation expenses outside the United States without regard to the Standardized Government Travel Regulations; actual transportation and other necessary expenses, and not to exceed \$10 per diem in lieu of subsistence, of persons serving while away from their permanent homes or regular places of business in an advisory capacity to or employed by the Board without other compensation from the United States; purchase and exchange of law books and books of reference; purchase of or subscription to newspapers and	

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		periodicals; purchase of food, clothing, and medical supplies within or outside the United States; cash payments to and for the benefit of victims of war, without the necessity for cash receipts where receipts are not obtainable; purchase, without regard to statutory limitations as to price, maintenance, operation, repair, and hire of motor-propelled or horse-drawn trucks and passenger-carrying vehicles; payment of premiums on fidelity or other bonds for employees or others engaged in carrying out the purposes hereof; advances of monies without regard to Section 3648 of the Revised Statutes (31 U.S.C. 522); exchange of funds without regard to Section 3651 of the Revised Statutes (31 U.S.C. 543); printing and binding without regard to Section 11 of the Act of March 1, 1919 (44 U.S.C. 111); and the reimbursement of other appropriations from which payment may have been made for the purposes hereof.	
112/40006(18).002	112/50006(18).002	To be expended by the War Refugee Board in connection with emergencies affecting the national security and defense for carrying out the functions of the Board as prescribed by Executive Order 9417, dated January 22, 1944 and shall be available for objects of a confidential nature and shall be accounted for solely on the certificate of the Executive Director of the Board, not to exceed	

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(25)	112/50006(12)	Emergency Fund for the President, National Defense (Allotment to Office for Emergency Management, Office of Price Administration), 1942-1945 Limitations: No subdivisions	
112/40006(30)	112/50006(13)	Emergency Fund for the President, National Defense (Allotment to Office of Strategic Services), Limitations:	1942-1945
112/40006(30).001	112/50006(13).001	All other expenditures	
112/40006(30).002	112/50006(13).002	For temporary employment of persons or organizations without regard to R.S. 3709 or civil service and classification laws, not to exceed	
112/40006(30).003	112/50006(13).003	Authorization for unvouchered expenditures, not to exceed	
112/40006(30).004	112/50006(13).004	Purchase, subject to sec. 302 (a) of Public Law 495, approved March 10, 1942, sec. 6 of Public Law 527, approved April 28, 1942, sec. 405 of Public Law 528, approved April 28, 1942, and sec. 201 of Public Law 763, approved October 26, 1942, of twelve passenger-carrying automobiles, not to exceed	
112/40006(30).005	112/50006(13).005	Purchase, subject to sec. 201 of Public Law 763, approved October 26, 1942, but without regard to sec. 6 of Public Law 527, approved April 28, 1942, and sec. 405 of Public Law 528, approved April 28, 1942, or exchange outside the United States of not to exceed three automobiles, not to exceed	

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(35)	* 112/50006(50)	Emergency Fund for the President, National Defense (Allotment to Office for Emergency Management, Office of Alien Property Custodian),	1942-1945
Limitations: 112/40006(35).001	Limitations: 112/50006(50).001	To be expended by the Office of Alien Property Custodian in connection with emergencies affecting the national security and defense for printing, for sale to the public, the specifications and drawings of the applications for patents which the Alien Property Custodian has vested; and shall be available for all necessary expenses of the Office of Alien Property Custodian in carrying out the above-described activities	
112/40006(44)	112/50006(44)	Emergency Fund for the President, National Defense (Allotment to Foreign Economic Administration),	1942-1945
Limitations: 112/40006(44).001	Limitations: 112/50006(44).001	All other administrative expenditures	
112/40006(44).002	112/50006(44).002	Purchase of four automobiles (not exceeding \$1,200 each), not to exceed	
112/40006(44).003	112/50006(44).003	Payment for articles, materials, and other property requisitioned pursuant to acts of October 10, 1940, 54 Stat. 1090, and October 16, 1941, 55 Stat. 742	
112/40006(44).004	112/50006(44).004	For temporary employment of persons or organizations without regard to R.S. 3709 or civil service and classification laws, not to exceed	

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(44).005	112/50006(44).005	For unvouchered expenditures only, in connection with emergencies affecting the national security and defense, for purposes which, in the opinion of the Executive Director, are of such a confidential nature as may not in the public interest be itemized, not to exceed	
112/40006(44).006	112/50006(44).006	To be expended by the Director of the Foreign Economic Administration or such officer or employee of the Office as may be designated for the purpose, in connection with emergencies affecting the national security and defense, for the payment of salaries to employees of the Office for the period July 1 to July 15, 1942, inclusive	
112/40006(44).007	112/50006(44).007	To be expended by the Foreign Economic Administration in connection with emergencies affecting the national security and defense for the purpose of providing traveling and incident expenses of employees of the Foreign Economic Administration and the dependents, going to, remaining in, and returning from foreign countries. The funds allocated shall be available, when specifically authorized or approved by the Executive Director of the Administration or such other official as he may designate for the purpose, for the payment of traveling expenses of employees of the Foreign Economic Administration and the cost of transporting the dependents, including their household goods and effects in accordance with the Act of October 10, 1940, to their first	

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		post of duty in a foreign country, or when transferred from one official station in the United States or elsewhere to another foreign country and return; and the payment of living allowances, at rates not in excess of the maximum amounts specified below, to employees with official headquarters in foreign countries, in accordance with the Act of June 26, 1950 (5 U.S.C. 118a) and regulations promulgated thereunder by the Executive Director of the Administration and approved by the President	

Schedule of maximum per annum living allowances which may be granted to employees of the Foreign Economic Administration who are stationed in foreign countries

<u>Foreign Post of Duty</u>		<u>Maximum per annum living allowances</u>
Argentina	Bahia Blanca	\$ 1490
	Buenos Aires	2225
Bolivia	La Paz	2225
Brazil	Manaus	1253
	Belem (Para)	1858
	Porto Alegre	1512
	Rio de Janeiro	2258
	San Paulo	1966
Chile	Antofagasta	1858
	Santiago	2225
	Valparaiso	1814

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<u>Foreign Post of Duty</u>		<u>Maximum per annum living allowance</u>
Colombia	Barranquilla	1901
	Bogota	2398
	Cartagena	1706
	Medellin	1728
Costa Rica	San Jose	2009
Cuba	Havana	2119
	Santiago de Cuba	1814
Dominican Republic	Ciudad Trujillo	2052
Ecuador	Guayaquil	1793
	Quito	1490
Guatemala	Guatemala	2117
Haiti	Port-au-Prince	2117
Honduras	Tegucigalpa	1944
Honduras (Dr.)	Belize	1490
Mexico	Guadaluajara	1512
	Merida	1296
	Mexico City	1987
	Salina Cruz	1231
	Vera Cruz	1447
Nicaragua	Managua	1901
Panama	Panama City	2182
Paraguay	Asuncion	1836
Peru	Callao	2268
	Lima	2268
Salvador	San Salvador	2052
Guiana (Fr.) (Noth.)	Cayenne	1922
	Paramaribo	1512
Uruguay	Montevideo	2052
Venezuela	Caracas	3067
	Maracaibo	2009

000111

<u>Foreign Post of Duty</u>		<u>Maximum per annum living allowances</u>
Australia	Canberra	* 1987
	Melbourne	1901
	Sydney	1922
Belgian Congo	Leopoldville	2030
Ceylon	Colombo	1987
China	Chungking	3262
England	London	2041
Egypt	Cairo	2527
India	Bombay	2527
	Calcutta	2592
	New Delhi	2592
Union of South Africa	Capetown	1922
	Durban	1944
	Johannesburg	2376
	Port Elizabeth	1858

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(44).014	112/50006(44).014	To be expended by the Foreign Economic Administration in connection with emergencies affecting the national security and defense for activities of a confidential nature, and shall be accounted for solely on the certificate of the Administrator, Foreign Economic Administration, as authorized by the appropriation.	
112/40006(44).022	112/50006(44).022	To be expended by the Foreign Economic Administration in connection with emergencies affecting the national security and defense for relief, reconstruction and rehabilitation in territories liberated from Axis occupation by the Armed Forces of the United Nations and for relief abroad of refugees from territories occupied or controlled by the Axis, and shall be	

112 112

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		available, without regard to Section 3709 of the Revised Statutes (41 U.S.C. 5), for all necessary expenses of the Foreign Economic Administration in carrying out the above-described activities, including employment of persons (including aliens) or organizations, by contract or otherwise, in the District of Columbia and elsewhere without regard to the Civil Service and Classification laws; purchase and exchange of law books and books of reference; purchase of or subscription to newspapers and periodicals; purchase of food, clothing, and medical supplies; cash payments to and for the benefit of victims of war without the necessity for cash receipts where receipts are not obtainable; travel expenses without regard to the Standardized Government Travel Regulations and the Subsistence Expense Act of 1926, as amended, and Section 901 of the Act of June 29, 1936, as amended (46 U.S.C. 1241); purchase, without regard to statutory limitations as to price, maintenance, operation, repair and hire of motor-propelled or horse-drawn trucks and passenger-carrying vehicles; advance of monies without regard to Section 3648 of the Revised Statutes; printing and binding without regard to Section 11 of the Act of March 1, 1919 (44 U.S.C. 111); and the reimbursement of other appropriations from which payment may have been made for the purpose hereof.	

000113

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(44).023	112/50006(44).023	To be expended by the Foreign Economic Administration in connection with emergencies affecting the national security and defense for reconstruction and rehabilitation of territories occupied by the Armed Forces of the United Nations for objects of a confidential nature,	
112/40006(44).029	112/50006(44).029	To be expended by the Foreign Economic Administration, in connection with emergencies affecting the national security and defense, for coordination of economic operations of United States civilian agencies in areas liberated from enemy control, as directed in letter of the President to the Secretary of State, dated June 3, 1943 and shall be available during the fiscal year 1944 for all necessary salaries and expenses in carrying out the above described activities without regard to Section 3709 of the Revised Statutes (41 U.S.C. 5) including the employment of persons (including aliens) by contract in the District of Columbia and elsewhere; personal services in the District of Columbia and elsewhere without regard to the civil service classification laws until December 31, 1943, such laws to apply thereafter; fees for professional or expert services at rates to be determined by the Administrator, Foreign Economic Administration; travel expenses without regard to the Standardized Government Travel Regulations and the Subsistence Expense Act of	

000114

<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		1926, as amended, Section 901 of the Act of June 29, 1936, as amended (46 U.S.C. 1241), and the Act of June 10, 1922, as amended (42 Stat. 625, 56 Stat. 365); transportation of families and effects as authorized by the Administrator, Foreign Economic Administration; living quarters and allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U.S.C. 118a); rent, heat, fuel, and light for offices and grounds, including payment of rent in advance; cost of living and representation allowances as authorized by the Act approved February 23, 1931, as amended, to American citizens employed hereunder; allowances for special instruction, education and training of personnel at home and abroad; purchase of or subscription to newspapers and periodicals; purchase and exchange of law books and books of reference; purchase of uniforms; purchase, without regard to statutory limitations as to price, maintenance, operation, repair and hire of motor-propelled or horse-drawn trucks and passenger-carrying vehicles; advance of monies without regard to Section 3648 of the Revised Statutes; exchange of funds without regard to Section 3651 of the Revised Statutes; printing and binding without regard to section 11 of the Act of March 1, 1919 (44 U.S.C. 111); and the reimbursement of other appropriations from which payments may have been made for the purposes hereof	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(45)	112/50006(42)	Emergency Fund for the President, National Defense (Allotment to Office of War Mobilization),	1942-1945
Limitations: 112/40006(45).001	Limitations: 112/50006(42).001	To be expended by the Office for Emergency Management in connection with emergencies affecting the national security and defense, for carrying out the functions of the Office of War Mobilization, and shall be available, without regard to section 3709, Revised Statutes, for all necessary expenses of the Office of War Mobilization, including the employment of a Director at \$15,000 per annum and two assistants to the Director at \$9,000 per annum each; personal services in the District of Columbia and elsewhere; the acceptance and utilization of voluntary and uncompensated services; printing and binding; and traveling expenses, including actual transportation and other necessary expenses, and not to exceed \$10 per diem in lieu of subsistence, of persons serving while away from their permanent homes or regular places of business in an advisory capacity to the Office of War Mobilization without other compensation from the United States	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
112/40006(45).002	112/50006(42).002	To be expended by the Office for Emergency Management in connection with emergencies affecting the national security and defense, for carrying out the functions of the Office of War Mobilization, and shall be available for the temporary employment of persons by contract or otherwise without regard to civil service and classification laws, not to exceed	
112/40006(45).003	112/50006(42).003	To be expended by the Office for Emergency Management, in connection with emergencies affecting the national security and defense for carrying out the functions of the Office of War Mobilization, and shall be available for the same objects of expenditure as funds heretofore allocated, but the limitation (112/40006(42).002) on the previous allocation with respect to the civil service and classification laws shall not apply	
112/40006(55)	112/50006(41)	Emergency Fund for the President, National Defense (Allotment to War Manpower Commission),	1942-1945
Limitations: 112/40006(55).001	Limitations: 112/50006(41).001	To be expended by the War Manpower Commission to cover all expenses necessary to provide for the temporary migration of workers from Mexico, pursuant to agreements between the United States and Mexico, for employment in the continental United States with railroads and with companies engaged in	

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<u>Old Symbol</u>	<u>Amended Symbol</u>	<u>Title</u>	<u>Amended Fiscal Year Limitation</u>
		non-ferrous metal mining, milling, smelting, refining, and fabricating activities, including the transportation of such workers and their dependents and household effects (not in excess of 5,000 pounds gross) to places of employment and return, and reasonable subsistence and emergency medical care enroute, under regulations prescribed by the Chairman of the War Manpower Commission; and for all necessary administrative expenses in connection with the foregoing; provided, that no transportation shall be allowed hereunder unless the employer and the worker have entered into a contract for employment in accordance with regulations prescribed by the Chairman of the War Manpower Commission, and unless reasonable adequate use is being made of the local labor supply in the area where such workers are to be employed.	

* The Independent Offices Appropriation Act, 1945, Public Law 358, approved June 27, 1944, provides in part as follows:

"Sec. 213. After January 1, 1945, no part of any appropriation or fund made available by this or any other Act shall be allotted or made available to, or used to pay the expenses of, any agency or instrumentality including those established by Executive order after such agency or instrumentality has been in existence for more than one year, if the Congress has not appropriated any money specifically for such agency or instrumentality or specifically authorized the expenditure

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of funds by it. For the purposes of this section, any agency or instrumentality including those established by Executive order shall be deemed to have been in existence during the existence of any other agency or instrumentality, established by a prior Executive order, if the principal functions of both of such agencies or instrumentalities are substantially the same or similar. When any agency or instrumentality is or has been prevented from using appropriations by reason of this section, no part of any appropriation or fund made available by this or any other Act shall be used to pay the expenses of the performance by any other agency or instrumentality of functions which are substantially the same as or similar to the principal functions of the agency or instrumentality so prevented from using appropriations, unless the Congress has specifically authorized the expenditure of funds for performing such functions."

LINDSAY G. WARREN

Comptroller General
of the United States

By: J. D. Denit
Chief, Accounting and
Bookkeeping Division.

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