

as amended. Title I of the act is that part authorizing the Commission to adjudicate and pay private-property war-damage claims resulting from World War II, for which a total authorization of \$400,000,000 was contained in the 1946 act. In recommending the total estimate of \$40,200,000, the committee has provided the full amount of the \$400,000,000 authorization for this purpose. Approximately \$389,000,000 of the total appropriation will be used for the payment of claims and the remaining \$11,000,000 will have been expended for administrative expenses.

During its operations the Commission received more than 1,250,000 claims valued at \$1,216,000,000. In the fiscal year 1951 the Commission will complete the adjudication of claims, make final payments to 150,000 claimants and liquidate the organization on April 30, 1951, in accordance with the provisions of the 1946 act.

The committee wishes to express its sincere appreciation for the expedition and dispatch with which the agency, headed by Mr. Frank A. Waring, has performed the difficult task of administering title I of the act. Mr. Waring has assured the committee that the entire job will be completed and the organization liquidated within the time provided in the basic act. This is a commendable achievement and the committee expresses the hope that Mr. Waring will continue in Government service, where he has established himself as an able administrator.

SECURITIES AND EXCHANGE COMMISSION

For the salaries and expenses of this Commission the committee recommends an appropriation of \$6,130,000, which is \$295,000 less than the budget estimate and \$380,000 in excess of the current year appropriation. In addition to allowing funds for pay act increases, the amount contained in the bill will provide for a small increase in existing personnel, a major portion of which is provided for an expansion of the field offices of the Commission. The request of the Commission for \$27,057 for eight employees for quarterly financial report work is specifically disallowed by the committee.

SMITHSONIAN INSTITUTION

Salaries and expenses.—An appropriation of \$2,606,490 is provided for salaries and expenses of the Smithsonian Institution. This is a reduction of \$163,510 in the budget estimate and is \$306,490 in excess of current year appropriations. The reduction of \$163,510 in the 1951 estimate has been applied in connection with the research work of the Institution in American ethnology and astrophysics. A reduction of \$33,500 has been applied to the estimate of \$74,035 for research work in American ethnology. The committee has also disallowed a proposed increase of \$77,262 for astrophysical work and has effected a further reduction of \$52,750 in this activity. These two programs have been in progress for some 50 or 60 years and this work should diminish rather than increase in the future. An increase in maintenance and operating funds totaling more than \$218,000 has been allowed by the committee.

National Gallery of Art.—In recommending \$1,158,000 for this activity, the committee has effected a reduction of \$42,000 in the budget

estimate. The recommendation of the committee will require the elimination of a portion of a proposed increase in personnel, but will permit an increase in the guard force necessary to provide protection for 12 new galleries which are to be opened during the next fiscal year.

TARIFF COMMISSION

The committee has allowed a total of \$1,290,700 for the salaries and expenses of this Commission. The amount allowed by the committee will provide funds on the current-year basis, including Pay Act funds authorized by the 1949 act. In disallowing the proposed increase in personnel for this Commission, the committee has taken into consideration the fact that work of this character is also being carried on by other branches of the Federal service, and in this connection it wishes to point out that the Office of International Trade in the State Department has an estimate for the fiscal year 1951 for 110 people and \$669,608 for work of a related nature.

TENNESSEE VALLEY AUTHORITY

The Tennessee Valley Authority is a corporation created by act of Congress on May 18, 1933 (16 U. S. C. 831). It was established—to improve the navigability and to provide for the flood control of the Tennessee River; to provide for reforestation and the proper use of marginal lands in the Tennessee Valley; to provide for the agricultural and industrial development of said valley; to provide for the national defense by the creation of a corporation for the operation of Government properties at and near Muscle Shoals in the State of Alabama, and for other purposes.

Through June 30, 1949, the Congress had appropriated \$766,562,331 for use by the Tennessee Valley Authority. For the fiscal year 1950 the Congress has appropriated \$49,359,150, and a supplemental appropriation in the sum of \$11,682,500 has passed the House, and, when finally enacted will provide a total of \$61,041,650 for the current fiscal year.

The 1950 and 1951 budget programs provide for retirement of \$2,500,000 of bonds in each of these years. In addition to the retirement of bonds, repayments of \$3,000,000 and \$4,000,000 from power proceeds are budgeted in fiscal years 1950 and 1951, respectively.

The proposed 1951 program as presented in the budget contemplates the use of \$111,595,000 of appropriated funds and \$78,637,000 in corporate funds, or a total of \$190,232,000.

Of the total request for appropriated funds of \$101,403,000 contained in the estimates for the acquisition of assets, the committee has allowed \$96,403,000, or a reduction of \$5,000,000. In connection with the request for \$6,869,000 for other expenses the committee has allowed \$6,319,000, or a reduction of \$550,000. The reductions recommended will not result in seriously slowing down any essential part of the TVA program, including the construction program, which makes up a major portion of the budget request. A substantial portion of the funds provided are essential to TVA in connection with its obligation to meet a large increase in power requirements of the Atomic Energy Commission at Oak Ridge.

The committee has approved the proposal of the budget to make available for administrative expenses \$4,026,000 of the funds at the disposal of TVA during the fiscal year 1951.

CHAPTER XI

CENTRAL SUBCOMMITTEE

LOUIS C. RABAUT, Michigan, Chairman

W. F. NORRELL, Arkansas
ALBERT GORE, Tennessee
E. H. HEDRICK, West Virginia
OTTO E. PASSMAN, Louisiana

JOHN TABER, New York
RICHARD B. WIGGLESWORTH, Massachusetts
KARL STEFAN, Nebraska

Alternates

HENRY M. JACKSON, Washington
WILLIAM G. STIGLER, Oklahoma
SIDNEY R. YATES, Illinois

ALBERT J. ENGEL, Michigan
FRANK B. KEEFE, Wisconsin

GENERAL PROVISIONS

The last chapter of the appropriation bill is entitled "General Provisions" and carries those provisions which have been made applicable to all appropriations carried in the bill. Other general provisions are carried in each chapter of the bill and are applicable only to the chapter in which they appear. The structure of the appropriation bill can be greatly simplified by consolidation of many of these general provisions in a single chapter relating to the entire bill inasmuch as many of the provisions in the separate chapters are similar in character. This consolidation will require a great deal of study so no attempt has been made to effect it in presenting the accompanying bill. However, the Bureau of the Budget is requested to review the whole matter and propose a draft of general provisions in the 1952 budget which will avoid the necessity of repetition in the several chapters of the bill.

In addition to the usual formal sections which are included each year, the committee recommends enactment of an amendment to the Antideficiency Act and a provision relating to transfer of appropriations which are explained in further detail on pages 8 and 9 of this report.

LIMITATIONS AND LEGISLATIVE PROVISIONS

The following limitation not heretofore included in any appropriation bill is recommended:

On page 425, in connection with general provisions:

SEC. 112. No part of the funds of, or available for expenditure by, any corporation or agency included in this Act shall be available to pay for annual leave accumulated by any officer or employee during the calendar year 1950 and unused at the close of business on December 31, 1950.

COMPLIANCE WITH RULE XIII—CLAUSE 2A

The following is submitted in compliance with rule XIII, clause 2A:

IN PENDING BILL

On page 418, beginning on line 5:

No funds made available by this or any other Act shall be withdrawn from one appropriation account for credit to another, or to a working fund, except as authorized by law: Provided, That, except as otherwise specifically provided by law, any funds so withdrawn and credited shall be available for the same purposes, and subject to the same limitations, conditions, and restrictions, as provided by the Act appropriating such funds: Provided further, That any such withdrawal

EXISTING LAW

(c) Orders placed as provided in subsection (a) shall be considered as obligations upon appropriations in the same manner as orders or contracts placed with private contractors. Advance payments credited to special working funds shall remain available to the procuring agency for entering into contracts and other uses during the fiscal year or years for which the appropriation involved was made and thereafter until said appropriation lapses under the law to the surplus fund of the Treasury (31 U. S. C. 686).

IN PENDING BILL

and credit shall be made, without warrant action, by check: Provided further, That no funds withdrawn and credited pursuant to section 601 of the Act of June 30, 1932, as amended (47 Stat. 417, 31 U. S. C. 686), shall be available for any period beyond that provided by the Act appropriating such funds.

Section 3679 of the Revised Statutes, as amended (31 U. S. C. 665), is hereby further amended to read as follows:

"SEC. 3679. (a) No officer or employee of the United States shall make or authorize an expenditure from or create or authorize an obligation under any appropriation or fund in excess of the amount available therein; nor shall any such officer or employee involve the Government in any contract or other obligation, for the payment of money for any purpose, in advance of appropriations made for such purpose, unless such contract or obligation is authorized by law.

"(b) No officer or employee of the United States shall accept voluntary service for the United States or employ personal service in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property.

"(c) (1) Except as otherwise provided in this section, all appropriations or funds available for obligation for a definite period of time shall be so apportioned as to prevent obligation thereof in a manner which would indicate a necessity for deficiency or supplemental appropriations for such period; and all appropriations or funds not limited to a definite period of time, and all authorizations to create obligations by contract in advance of appropriations, shall be so apportioned as to achieve the most effective and economical use thereof. As used hereafter in this section, the term 'appropriation' means appropriations, funds, and authorizations to create obligations by contract in advance of appropriations.

"(2) In apportioning any appropriation, reserves may be established to provide for contingencies, or to effect savings whenever savings are made possible by or through changes in requirements, greater efficiency of operations, or other developments subsequent to the date on which such appropriation was made available. Whenever it is determined by an officer designated in subsection (d) of this section to make apportionments and reapportionments that any amount so reserved will not be required to carry out the purposes of the appropriation concerned, he shall recommend the rescission of such amount in the manner provided in the

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§ 665. Expenditures in excess of appropriations; voluntary service forbidden; apportionment of appropriations for contingent expenses or other general purposes.

No executive department or other Government establishment of the United States shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or obligation is authored by law. Nor shall any department or any officer of the Government accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life or the destruction of property. All appropriations made for contingent expenses or other general purposes, except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law without reference to the amounts annually appropriated therefor, shall, on or before the beginning of each fiscal year, be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for which said appropriations are made; and all such apportionments shall be adhered to and shall not be waived or modified except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment, but this provision shall not apply to the contingent appropriations of the Senate or House of Representatives; and in case said apportionments are waived or modified as herein provided, the same shall be waived or modified in writing by the head of such executive department or other Government establishment having control of the expenditure, and the reasons therefor shall be fully set forth in each particular case and communicated to Congress in connection with estimates for any additional appropriations required on account thereof. Any person violating any provision of this section shall be summarily removed from office and may also be punished by a fine of not less than \$100 or by imprisonment

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Budget and Accounting Act, 1921, for estimates of appropriations.

"(3) Any appropriation subject to apportionment shall be distributed by months, calendar quarters, operating seasons, or other time periods, or by activities, functions, projects, or objects, or by a combination thereof, as may be deemed appropriate by the officers designated in subsection (d) of this section to make apportionments and reapportionments. Except as otherwise specified by the officer making the apportionment, amounts so apportioned shall remain available for obligation, in accordance with the terms of the appropriation, on a cumulative basis unless reapportioned.

"(4) Apportionments shall be reviewed at least four times each year by the officers designated in subsection (d) of this section to make apportionments and reapportionments, and such reapportionments made or such reserves established, modified, or released as may be necessary to further the effective use of the appropriation concerned, in accordance with the purposes stated in paragraph (1) of this subsection.

"(d) (1) Any appropriation available to the legislative branch, the Judiciary, or the District of Columbia, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the officer having administrative control of such appropriation. Each such appropriation shall be apportioned not later than thirty days before the beginning of the fiscal year for which the appropriation is available, or not more than thirty days after approval of the act by which the appropriation is made available, whichever is later.

"(2) Any appropriation available to an agency, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the Director of the Bureau of the Budget. The head of each agency to which any such appropriation is available shall submit to the Bureau of the Budget information, in such form and manner and at such time or times as the Director may prescribe, as may be required for the apportionment of such appropriation. Such information shall be submitted not later than forty days before the beginning of any fiscal year for which the appropriation is available, or not more than fifteen days after approval of the Act by which such appropriation is made available, whichever is later. The Director of the Bureau of the Budget shall apportion each such appropriation and shall notify the agency concerned of his action not later than twenty days before the beginning of

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for not less than one month (R. S. § 3679; Mar. 3, 1905, ch. 1484, §4, 33 Stat. 1257; Feb. 27, 1906, ch. 510, § 3, 34 Stat. 48).

the fiscal year for which the appropriation is available, or not more than thirty days after the approval of the Act by which such appropriation is made available, whichever is later. When used in this section, the term 'agency' means any executive department, agency, commission, authority, administration, board, or other independent establishment in the executive branch of the Government, including any corporation wholly or partly owned by the United States which is an instrumentality of the United States.

"(e) (1) No apportionment or reapportionment which, in the judgment of the officer making such apportionment or reapportionment would indicate a necessity for a deficiency or supplemental estimate shall be made except upon a determination by such officer that such action is required because of (A) any laws enacted subsequent to the transmission to the Congress of the estimates for an appropriation which require expenditures beyond administrative control; or (B) emergencies involving the safety of human life, the protection of property, or the immediate welfare of individuals in cases where an appropriation has been made to enable the United States to make payment of, or contributions towards, sums which are required to be paid to individuals either in specific amounts fixed by law or in accordance with formulae prescribed by law.

"(2) In each case of an apportionment or a reapportionment which, in the judgment of the officer making such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate, such officer shall immediately submit a detailed report of the facts of the case to the Congress. In transmitting any deficiency or supplemental estimates required on account of any such apportionment or reapportionment, reference shall be made to such report.

"(f) The officers designated in subsection (d) of this section to make apportionments and reapportionments may exempt from apportionments any appropriation made specifically for—

"(1) Interest on, or retirement of, the public debt;

"(2) Payment of claims, judgments, refunds, and draw-backs;

"(3) Payment under private relief Acts or other laws requiring payments to designated payees in the total amount of such appropriation;

"(4) Contingent expenses of the Senate or of the House of Representatives.

"(g) Any appropriation which is apportioned or reapportioned pursuant to this section may be divided and subdivided

administratively within the limits of such apportionments or reapportionments. The officer having administrative control of any such appropriation available to the legislative branch, the Judiciary, or the District of Columbia, and subject to the approval of the Director of the Bureau of the Budget, the head of each agency shall prescribe, by regulation, a system of administrative control (not inconsistent with any other accounting procedures prescribed by or pursuant to law) which shall be designed to (A) restrict obligations against each appropriation to the amount of apportionments of reapportionments made for each such appropriation, and (B) enable such officer or agency head to fix responsibility for the creation of any obligation in excess of an apportionment or reapportionment.

“(h) No officer or employee of the United States shall authorize or create any obligation (A) in excess of an apportionment or reapportionment, or (B) in excess of the amount permitted by regulations prescribed pursuant to subsection (g) of this section.

“(i) (1) In addition to any penalty or liability under other law, any officer or employee of the United States who shall violate subsection (a), (b), or (h) of this section shall be subjected to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office; and any officer or employee of the United States who shall knowingly and wilfully violate subsection (a), (b), or (h) of this section shall, upon conviction, be fined not more than \$5,000 or imprisoned for not more than two years or both.

“(2) In the case of a violation of subsection (a), (b), or (h) of this section by an officer or employee of an agency, or of the District of Columbia, the head of the agency concerned or the Commissioners of the District of Columbia, shall immediately report to the President, through the Director of the Bureau of the Budget, and to the Congress all pertinent facts together with a statement of the action taken thereon.”

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administratively within the limits of such appointments or reappointments. It is clear that having administrative control of any such appointment available to the District of Columbia, and subject to the approval of the Director of the Bureau of the Budget, the head of each agency shall prescribe, by regulation, a system of administrative control (not inconsistent with any other existing procedures provided by or pursuant to law) which shall be designed to (A) restrict obligations against such appointment to the amount of appropriations of reappointments made for each such appointment, and (B) enable such officer or agency head to be responsible for the creation of any obligation in excess of an appointment or reappointment.

(b) No officer or employee of the United States shall authorize or create any obligation (A) in excess of an appointment or reappointment, or (B) in excess of the amount permitted by regulations prescribed pursuant to subsection (a) of this section.

(c) (1) In addition to any penalty or fine under other law, any officer or employee of the United States who shall violate subsection (a), (b), or (c) of this section shall be subjected to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office; and any officer or employee of the United States who shall knowingly and willfully violate subsection (a), (b), or (c) of this section shall, upon conviction, be fined not more than \$5,000 or imprisoned for not more than two years or both.

(2) In the case of a violation of subsection (a), (b), or (c) of this section by an officer or employee of an officer or of the District of Columbia, the head of the agency concerned or the Commissioner of the District of Columbia shall immediately report to the Director of the Bureau of the Budget, and to the Comptroller of the Treasury, such a statement of the action taken thereon.

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