

- (4) the United States Naval Reserve;  
 (5) the United States Marine Corps Reserve;  
 (6) the United States Air Force Reserve; and  
 (7) the Coast Guard Reserve; and

(d) "joint utilization" shall mean the occupancy or use of any facility by units of two or more Reserve components of the Armed Forces of the United States.

Appropriation authorized.

SEC. 8. There are hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to carry out the purposes of this Act. When any Act whereby any such appropriation is made so provides, such sum shall remain available until expended.

Approved September 11, 1950.

[CHAPTER 946]

AN ACT

September 12, 1950  
 [H. R. 9038]  
 [Public Law 784]

To authorize the President to determine the form of the national budget and of departmental estimates, to modernize and simplify governmental accounting and auditing methods and procedures, and for other purposes.

Budget and Accounting Procedures Act of 1950.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Budget and Accounting Procedures Act of 1950".*

## TITLE I—BUDGETING AND ACCOUNTING

### PART I—BUDGETING

31 U. S. C. § 2.  
 "Appropriations."

SEC. 101. Section 2 of the Budget and Accounting Act, 1921 (42 Stat. 20), is amended by adding at the end thereof the following:

"The term 'appropriations' includes, in appropriate context, funds and authorizations to create obligations by contract in advance of appropriations, or any other authority making funds available for obligation or expenditure."

42 Stat. 20.  
 31 U. S. C. § 11.  
 Transmittal of Budget to Congress.

SEC. 102. (a) Section 201 of such Act is amended to read as follows:  
 "SEC. 201. The President shall transmit to Congress during the first fifteen days of each regular session, the Budget, which shall set forth his Budget message, summary data and text, and supporting detail. The Budget shall set forth in such form and detail as the President may determine—

"(a) functions and activities of the Government;

"(b) any other desirable classifications of data;

"(c) a reconciliation of the summary data on expenditures with proposed appropriations;

"(d) estimated expenditures and proposed appropriations necessary in his judgment for the support of the Government for the ensuing fiscal year, except that estimated expenditures and proposed appropriations for such year for the legislative branch of the Government and the Supreme Court of the United States shall be transmitted to the President on or before October 15 of each year, and shall be included by him in the Budget without revision;

"(e) estimated receipts of the Government during the ensuing fiscal year, under (1) laws existing at the time the Budget is transmitted and also (2) under the revenue proposals, if any, contained in the Budget;

"(f) actual appropriations, expenditures, and receipts of the Government during the last completed fiscal year;

"(g) estimated expenditures and receipts, and actual or proposed appropriations of the Government during the fiscal year in progress;

“(h) balanced statements of (1) the condition of the Treasury at the end of the last completed fiscal year, (2) the estimated condition of the Treasury at the end of the fiscal year in progress, and (3) the estimated condition of the Treasury at the end of the ensuing fiscal year if the financial proposals contained in the Budget are adopted;

“(i) all essential facts regarding the bonded and other indebtedness of the Government; and

“(j) such other financial statements and data as in his opinion are necessary or desirable in order to make known in all practicable detail the financial condition of the Government.”

(b) Section 203 of such Act is amended to read as follows:

“SEC. 203. (a) The President from time to time may transmit to Congress such proposed supplemental or deficiency appropriations as in his judgment (1) are necessary on account of laws enacted after the transmission of the Budget, or (2) are otherwise in the public interest. He shall accompany such proposals with a statement of the reasons therefor, including the reasons for their omission from the Budget.

“(b) Whenever such proposed supplemental or deficiency appropriations reach an aggregate which, if they had been contained in the Budget, would have required the President to make a recommendation under subsection (a) of section 202, he shall thereupon make such recommendation.”

(c) Section 204 of such Act is amended to read as follows:

“SEC. 204. (a) Except as otherwise provided in this Act, the contents, order, and arrangement of the proposed appropriations and the statements of expenditures and estimated expenditures contained in the Budget or transmitted under section 203, and the notes and other data submitted therewith, shall conform to requirements prescribed by the President.

“(b) The Budget, and statements furnished with any proposed supplemental or deficiency appropriations, shall be accompanied by information as to personal services and other objects of expenditure in the same manner and form as in the Budget for the fiscal year 1950: *Provided*, That this requirement may be waived or modified, either generally or in specific cases, by joint action of the committees of Congress having jurisdiction over appropriation: *And provided further*, That nothing in this Act shall be construed to limit the authority of committees of Congress to request and receive such information in such form as they may desire in consideration of and action upon budget estimates.”

(d) Section 205 of such Act is amended to read as follows:

“SEC. 205. Whenever any basic change is made in the form of the Budget, the President, in addition to the Budget, shall transmit to Congress such explanatory notes and tables as may be necessary to show where the various items embraced in the Budget of the prior year are contained in the new Budget.”

(e) The last sentence of section 207 of such Act is amended to read as follows: “The Bureau, under such rules and regulations as the President may prescribe, shall prepare the Budget, and any proposed supplemental or deficiency appropriations, and to this end shall have authority to assemble, correlate, revise, reduce, or increase the requests for appropriations of the several departments or establishments.”

(f) Section 214 of such Act is amended to read as follows:

“SEC. 214. The head of each department and establishment shall prepare or cause to be prepared in each year his requests for regular, supplemental, or deficiency appropriations.”

42 Stat. 21.  
31 U. S. C. §§ 14, 586.  
Transmittal to Congress of supplemental or deficiency appropriations.

42 Stat. 21.  
31 U. S. C. § 13.

42 Stat. 21.  
31 U. S. C. §§ 581,  
582, 586, 587, 600, 609,  
612, 614, 617, 618, 622-  
624, 683; Sup. III,  
§ 600 note *et seq.*  
*Supra*; *post*, pp. 838-  
843.

42 Stat. 21.

Basic change in Budget.  
Notes, etc., to Congress.

42 Stat. 22.  
31 U. S. C. §§ 16, 623,  
624; Sup. III, § 16.  
*Post*, p. 843.

42 Stat. 23.  
31 U. S. C. § 22.  
Departmental requests for appropriations.

42 Stat. 23.  
31 U. S. C. §§ 23, 585,  
587, 588, 594, 601, 604.  
*Ante*, p. 833; *post*,  
pp. 840, 841, 986.

(g) Section 215 of such Act is amended to read as follows:

"SEC. 215. The head of each department and establishment shall submit his requests for appropriations to the Bureau on or before a date which the President shall determine. In case of his failure to do so, the President shall cause such requests to be prepared as are necessary to enable him to include such requests with the Budget in respect to the work of such department or establishment."

(h) Section 216 of such Act is amended to read as follows:

"SEC. 216. Requests for regular, supplemental, or deficiency appropriations which are submitted to the Bureau by the head of any department or establishment shall be prepared and submitted as the President may determine in accordance with the provisions of section 201."

42 Stat. 23,  
31 U. S. C. § 24.

*Ante*, p. 832.

#### GOVERNMENT STATISTICAL ACTIVITIES

SEC. 103. The President, through the Director of the Bureau of the Budget, is authorized and directed to develop programs and to issue regulations and orders for the improved gathering, compiling, analyzing, publishing, and disseminating of statistical information for any purpose by the various agencies in the executive branch of the Government. Such regulations and orders shall be adhered to by such agencies.

#### IMPROVED ADMINISTRATION OF EXECUTIVE AGENCIES

SEC. 104. The President, through the Director of the Bureau of the Budget, is authorized and directed to evaluate and develop improved plans for the organization, coordination, and management of the executive branch of the Government with a view to efficient and economical service.

#### BUSINESS-TYPE BUDGETS

SEC. 105. The first two sentences of section 102 of the Government Corporation Control Act of 1945 (59 Stat. 597), are amended to read as follows: "Each wholly owned Government corporation shall cause to be prepared annually a business-type budget which shall be submitted to the Bureau of the Budget, under such rules and regulations as the President may establish as to the date of submission, the form and content, the classifications of data, and the manner in which such budget program shall be prepared and presented."

31 U. S. C. § 847.

### PART II—ACCOUNTING AND AUDITING

#### SHORT TITLE

SEC. 110. This part may be cited as the "Accounting and Auditing Act of 1950".

Accounting and Au-  
diting Act of 1950.

#### DECLARATION OF POLICY

SEC. 111. It is the policy of the Congress in enacting this part that—

(a) The accounting of the Government provide full disclosure of the results of financial operations, adequate financial information needed in the management of operations and the formulation and execution of the Budget, and effective control over income, expenditures, funds, property, and other assets.

(b) Full consideration be given to the needs and responsibilities of both the legislative and executive branches in the establishment of accounting and reporting systems and requirements.

(c) The maintenance of accounting systems and the producing of financial reports with respect to the operations of executive agencies, including central facilities for bringing together and

disclosing information on the results of the financial operations of the Government as a whole, be the responsibility of the executive branch.

(d) The auditing for the Government, conducted by the Comptroller General of the United States as an agent of the Congress be directed at determining the extent to which accounting and related financial reporting fulfill the purposes specified, financial transactions have been consummated in accordance with laws, regulations or other legal requirements, and adequate internal financial control over operations is exercised, and afford an effective basis for the settlement of accounts of accountable officers.

(e) Emphasis be placed on effecting orderly improvements resulting in simplified and more effective accounting, financial reporting, budgeting, and auditing requirements and procedures and on the elimination of those which involve duplication or which do not serve a purpose commensurate with the costs involved.

(f) The Comptroller General of the United States, the Secretary of the Treasury, and the Director of the Bureau of the Budget conduct a continuous program for the improvement of accounting and financial reporting in the Government.

#### ACCOUNTING AND REPORTING PROVISIONS

SEC. 112. (a) The Comptroller General of the United States, after consulting the Secretary of the Treasury and the Director of the Bureau of the Budget concerning their accounting, financial reporting, and budgetary needs, and considering the needs of the other executive agencies, shall prescribe the principles, standards, and related requirements for accounting to be observed by each executive agency, including requirements for suitable integration between the accounting processes of each executive agency and the accounting of the Treasury Department. Requirements prescribed by the Comptroller General shall be designed to permit the executive agencies to carry out their responsibilities under section 113 of this part, while providing a basis for integrated accounting for the Government, full disclosure of the results of the financial operations of each executive agency and the Government as a whole, and financial information and control necessary to enable the Congress and the President to discharge their respective responsibilities. The Comptroller General shall continue to exercise the authority vested in him by section 205 (b) of the Federal Property and Administrative Services Act of 1949 (63 Stat. 389) and, to the extent he deems necessary, the authority vested in him by section 309 of the Budget and Accounting Act, 1921 (42 Stat. 25). Any such exercise of authority shall be consistent with the provisions of this section.

(b) The General Accounting Office shall cooperate with the executive agencies in the development of their accounting systems, including the Treasury Department, in the development and establishment of the system of central accounting and reporting required by section 114 of this part. Such accounting systems shall be approved by the Comptroller General when deemed by him to be adequate and in conformity with the principles, standards, and related requirements prescribed by him.

(c) The General Accounting Office shall from time to time review the accounting systems of the executive agencies. The results of such reviews shall be available to the heads of the executive agencies concerned, to the Secretary of the Treasury, and to the Director of the Bureau of the Budget, and the Comptroller General shall make such reports thereon to the Congress as he deems proper.

Requirements for accounting.

41 U. S. C., Sup. III, § 235 (b).

31 U. S. C. §§ 49, 50, 80, 152; Sup. III, § 80 note.

Development of accounting systems, etc.

Review by General Accounting Office.

Establishment of accounting systems, etc.,

SEC. 113. (a) The head of each executive agency shall establish and maintain systems of accounting and internal control designed to provide—

(1) full disclosure of the financial results of the agency's activities;

(2) adequate financial information needed for the agency's management purposes;

(3) effective control over and accountability for all funds, property, and other assets for which the agency is responsible, including appropriate internal audit;

(4) reliable accounting results to serve as the basis for preparation and support of the agency's budget requests, for controlling the execution of its budget, and for providing financial information required by the Bureau of the Budget under section 213 of the Budget and Accounting Act, 1921 (42 Stat. 23);

(5) suitable integration of the accounting of the agency with the accounting of the Treasury Department in connection with the central accounting and reporting responsibilities imposed on the Secretary of the Treasury by section 114 of this part.

(b) The accounting systems of executive agencies shall conform to the principles, standards, and related requirements prescribed by the Comptroller General pursuant to section 112 (a) of this part.

31 U. S. C. § 21.

Reports by Secretary of Treasury.

SEC. 114. (a) The Secretary of the Treasury shall prepare such reports for the information of the President, the Congress, and the public as will present the results of the financial operations of the Government: *Provided*, That there shall be included such financial data as the Director of the Bureau of the Budget may require in connection with the preparation of the Budget or for other purposes of the Bureau. Each executive agency shall furnish the Secretary of the Treasury such reports and information relating to its financial condition and operations as the Secretary, by rules and regulations, may require for the effective performance of his responsibilities under this section.

(b) The Secretary of the Treasury is authorized to establish the facilities necessary to produce the financial reports required by subsection (a) of this section. The Secretary is further authorized to reorganize the accounting functions and install, revise, or eliminate accounting procedures and financial reports of the Treasury Department in order to develop effective and coordinated systems of accounting and financial reporting in the several bureaus and offices of the Department with such concentration of accounting and reporting as is necessary to accomplish integration of accounting results for the activities of the Department and provide the operating center for the consolidation of accounting results of other executive agencies with those of the Department. The authority vested in and the duties imposed upon the Department by sections 10, 15, and 22 of the Act entitled "An Act making appropriations for the legislative, executive, and judicial branches of the Government for the fiscal year ending June thirtieth, eighteen hundred ninety-five, and for other purposes", approved July 31, 1894 (28 Stat. 162, 208-210), may be exercised and performed by the Secretary of the Treasury as a part of his broader authority and duties under this section and in such a manner as to provide a unified system of central accounting and reporting on the most efficient and useful basis.

5 U. S. C. §§ 255, 264.

(c) The system of central accounting and reporting provided for herein shall be consistent with the principles, standards, and related requirements prescribed by the Comptroller General pursuant to section 112 of this part.

SEC. 115. (a) When the Secretary of the Treasury and the Comptroller General determine that existing procedures can be modified in the interest of simplification, improvement, or economy, with sufficient safeguards over the control and accounting for the public funds, they may issue joint regulations providing for the waiving, in whole or in part, of the requirements of existing law that—

Joint regulations.

(1) warrants be issued and countersigned in connection with the receipt, retention, and disbursement of public moneys and trust funds; and

(2) funds be requisitioned, and advanced to accountable officers under each separate appropriation head or otherwise.

(b) Such regulations may further provide for the payment of vouchers by authorized disbursing officers by means of checks issued against the general account of the Treasurer of the United States: *Provided*, That in such case the regulations shall provide for appropriate action in the event of delinquency by disbursing officers in the rendition of their accounts or for other reasons arising out of the condition of the officers' accounts, including under necessary circumstances, the suspension or withdrawal of authority to disburse.

SEC. 116. The Comptroller General is authorized to discontinue the maintenance in the General Accounting Office of appropriation, expenditure, limitation, receipt, and personal ledger accounts when in his opinion the accounting systems and internal control of the executive, legislative, and judicial agencies are sufficient to enable him to perform properly the functions to which such accounts relate.

Discontinuance of accounts in General Accounting Office.

#### AUDITING PROVISIONS

SEC. 117. (a) Except as otherwise specifically provided by law, the financial transactions of each executive, legislative, and judicial agency, including but not limited to the accounts of accountable officers, shall be audited by the General Accounting Office in accordance with such principles and procedures and under such rules and regulations as may be prescribed by the Comptroller General of the United States. In the determination of auditing procedures to be followed and the extent of examination of vouchers and other documents, the Comptroller General shall give due regard to generally accepted principles of auditing, including consideration of the effectiveness of accounting organizations and systems, internal audit and control, and related administrative practices of the respective agencies.

Audits by General Accounting Office.

(b) Whenever the Comptroller General determines that the audit shall be conducted at the place or places where the accounts and other records of an executive agency are normally kept, he may require any executive agency to retain in whole or in part accounts of accountable officers, contracts, vouchers, and other documents, which are required under existing law to be submitted to the General Accounting Office, under such conditions and for such period not exceeding ten years as he may specify, unless a longer period is agreed upon with the executive agency: *Provided*, That under agreements between the Comptroller General and legislative and judicial agencies the provisions of this sentence may be extended to the accounts and records of such agencies.

Retention of accounts, etc.

#### GENERAL PROVISIONS

SEC. 118. As used in this part, the term "executive agency" means any executive department or independent establishment in the executive branch of the Government but (a) except for the purposes of sections 114, 116, and 119 shall not include any Government corporation or agency subject to the Government Corporation Control Act

"Executive agency."

31 U. S. C. §§ 841-869,  
Sup. III, § 846 *et seq.*  
*Ante*, p. 834.  
Administrative ex-  
amination of accounts.

(59 Stat. 597), and (b) except for the purposes of sections 111, 114, and 116 shall not include the Post Office Department.

SEC. 119. The head of each executive agency is authorized to designate the place or places, at the seat of government or elsewhere, at which the administrative examination of fiscal officers' accounts will be performed, and with the concurrence of the Comptroller General to waive the administrative examination in whole or in part: *Provided*, That the same authority is hereby conferred upon the officers responsible for the administrative examination of accounts for legislative and judicial agencies.

## TITLE II—APPROPRIATIONS

### AUTHORIZATIONS FOR APPROPRIATIONS

SEC. 201. No requests for legislation, which, if enacted, would authorize subsequent appropriations for a department or establishment in the executive branch of the Government, shall be transmitted to the Bureau of the Budget, to the President, or to the Congress by such department or establishment, or by any organization unit thereof, without the prior approval of the head of such department or establishment.

### ADJUSTMENT OF APPROPRIATIONS FOR REORGANIZATION

SEC. 202. (a) When under authority of law a function or an activity is transferred or assigned from one agency within any department or establishment to another agency in the same department or establishment, the balance of appropriations which are determined by the head of such department or establishment to be available and necessary to finance or discharge the function or activity so transferred or assigned may, with the approval of the President, be transferred to, and be available for use by, the agency to which said function or activity is transferred or assigned for any purpose for which said funds were originally available. Balances so transferred shall be credited to any applicable existing appropriation account or accounts, or to any new appropriation account or accounts, which are hereby authorized to be established, and shall be merged with funds in the applicable existing or newly established appropriation account or accounts and thereafter accounted for as one fund.

(b) When under authority of law a function or activity is transferred or assigned from one department or establishment to another department or establishment, the balance of appropriations which are determined by the President to be available and necessary to finance or discharge the function or activity so transferred or assigned, shall be transferred to and be available for use by the department or establishment to which said function or activity is transferred or assigned for any purpose for which said funds were originally available. Balances so transferred shall be credited to any applicable existing appropriation account or accounts, or to any new appropriation account or accounts, which are hereby authorized to be established, and shall be merged with funds in the applicable existing or newly established appropriation account or accounts and thereafter accounted for as one fund.

## TITLE III—REPEALS AND SAVING PROVISIONS

### REPEALS

SEC. 301. The following Acts and parts of Acts are hereby repealed:  
(1) Section 10 of the Act of August 1, 1914 (38 Stat. 680; U. S. C., title 31, sec. 582).

(2) So much of section 4 of the Act of June 20, 1874 (18 Stat. 109; U. S. C., title 31, sec. 583 (1)), as reads: “; and hereafter the Secretary of the Treasury shall annually submit to Congress detailed estimates of appropriations required for said expenses;”.

(3) The last proviso in the first paragraph under the heading “Judgments: United States Courts” of the Act of April 27, 1904 (33 Stat. 422; U. S. C., title 31, sec. 583 (2)).

(4) The last sentence of section 5 of the Act of August 5, 1882 (22 Stat. 256; U. S. C., title 31, sec. 583 (3)).

(5) So much of the matter appearing under the heading “Mints and Assay Offices” of the Act of March 4, 1911 (36 Stat. 1292; U. S. C., title 31, sec. 583 (4)), as reads: “, and the Secretary of the Treasury shall, for the fiscal year nineteen hundred and thirteen, and annually thereafter, submit to Congress in the regular book of estimates, detailed estimates for the expenses of this Service”.

(6) So much of the matter appearing under the heading “Treasury Department” in the Act of August 26, 1912 (37 Stat. 596; U. S. C., title 31, sec. 583 (5)), as reads: “*Provided further*, That estimates hereunder shall be submitted in detail for the fiscal year 1914, and annually thereafter”.

(7) The last sentence of the paragraph under the heading “Federal Farm Loan Board” of the Act of September 8, 1916 (U. S. C., title 31, sec. 583 (7)), appearing on page 803 of volume 39 of the Statutes at Large; and the third and last paragraph under the heading “Federal Farm Loan Bureau” of the Act of March 3, 1917 (U. S. C., title 31, sec. 583 (7)), appearing on page 1084 of volume 39 of the Statutes at Large.

(8) The last sentence on page 48 of volume 30 of the Statutes at Large, in the Act of June 4, 1897 (U. S. C., title 31, sec. 583 (8)).

(9) The first sentence of section 6 of the Act of March 3, 1919 (40 Stat. 1309; U. S. C., title 31, sec. 583 (10)).

(10) The last proviso under the heading “Office of the Chief Signal Officer” of the Act of March 2, 1907 (34 Stat. 1159; U. S. C., title 31, sec. 583 (11)).

(11) The sixth full paragraph appearing on page 648 of volume 29 of the Statutes at Large in the Act of March 3, 1897 (U. S. C., title 31, sec. 583 (13)).

(12) So much of the matter following the heading “Bureau of Mines” in the Act of March 3, 1915 (38 Stat. 858; U. S. C., title 31, sec. 583 (14)) as reads: “, estimates shall be submitted specifically for all personal services required permanently and entirely in the Bureau of Mines at Washington, District of Columbia, and previously paid from lump-sum or general appropriations;”.

(13) The proviso at the end of the fourth paragraph on page 312 of volume 37 of the Statutes at Large, in the Act of August 17, 1912 (U. S. C., title 31, sec. 583 (15)).

(14) The third paragraph appearing on page 1082 of volume 32 of the Statutes at Large, in the Act of March 3, 1903 (U. S. C., title 31, sec. 583 (16)).

(15) So much of section 12 of the Act of June 26, 1906 (34 Stat. 480; U. S. C., title 31, sec. 583 (18)), as reads: “and he shall annually submit to Congress estimates to cover the cost of the establishment and maintenance of fish hatcheries in Alaska, the salaries and actual traveling expenses of such officials, and for such other expenditures as may be necessary to carry out the provisions of this Act”.

(16) The proviso at the end of the first full paragraph on page 456 of volume 32 of the Statutes at Large, in the Act of June 28, 1902 (U. S. C., title 31, sec. 583 (20)).



(17) The second full paragraph on page 841 of volume 38 of the Statutes at Large, in the Act of March 3, 1915 (U. S. C., title 31, sec. 583 (21)).

(18) The fourth full paragraph on page 2 of volume 38 of the Statutes at Large, in the Act of May 1, 1913 (U. S. C., title 31, sec. 583 (22)).

(19) The proviso at the end of the second paragraph under the heading "Bureau of Immigration and Naturalization" of the Act of March 4, 1907 (34 Stat. 1329, 1330; U. S. C., title 31, sec. 583 (23)).

(20) The second full paragraph on page 374 of volume 35 of the Statutes at Large, in the Act of May 27, 1908 (U. S. C., title 31, sec. 583 (25)).

(21) So much of the last paragraph on page 396 of volume 37 of the Statutes at Large, in the Act of August 23, 1912 (U. S. C., title 31, sec. 583 (26)), as reads: "For the fiscal year nineteen hundred and fourteen and annually thereafter estimates in detail shall be submitted for all personal services required in the Indian Office,".

(22) The proviso at the end of the first full paragraph on page 646 of volume 41 of the Statutes at Large, in the Act of May 29, 1920 (U. S. C., title 31, sec. 584).

(23) Section 3660 of the Revised Statutes (U. S. C., title 31, sec. 585).

(24) Section 4 of the Act of June 22, 1906 (34 Stat. 448; U. S. C., title 31, sec. 586).

(25) Section 4 of the Act of March 4, 1909 (35 Stat. 907; U. S. C., title 31, sec. 587).

(26) Section 2 of the Act of June 30, 1906 (34 Stat. 762; U. S. C., title 31, sec. 588); and the proviso in the first paragraph on page 1367 of volume 34 of the Statutes at Large, in the Act of March 4, 1907 (U. S. C., title 31, sec. 588).

(27) Section 3661, as amended, of the Revised Statutes (U. S. C., title 31, sec. 589).

(28) So much of the first paragraph on page 255 of volume 24 of the Statutes at Large, in the Act of August 4, 1886 (U. S. C., title 31, sec. 590), as reads: "*Provided further*, That all printing and engraving for the Geological Survey, the Coast and Geodetic Survey, the Hydrographic Office of the Navy Department, and the Signal Service shall hereafter be estimated for separately and in detail, and appropriated for separately for each of said bureaus".

(29) Section 3662 of the Revised Statutes (U. S. C., title 31, sec. 591).

(30) Section 3663 of the Revised Statutes, as amended (U. S. C., title 31, sec. 594).

(31) Section 3664 of the Revised Statutes (U. S. C. title 31, sec. 597).

(32) Section 3665 of the Revised Statutes (U. S. C., title 31, sec. 598).

(33) The second paragraph under the heading "Revenue-Cutter Service" in the Act of March 2, 1889 (25 Stat. 907; U. S. C., title 31, sec. 600).

(34) So much of the second full paragraph on page 512 of volume 24 of the Statutes at Large, in the Act of March 3, 1887 (U. S. C., title 31, sec. 601), as reads: "That the Secretary of the Treasury shall for the fiscal year eighteen hundred and eighty-seven, and for each fiscal year thereafter in the annual estimates, report to Congress the number of persons employed outside of the District of Columbia, as superintendents, clerks, watchmen and otherwise, and paid from appropriations for the construction of public buildings showing where said persons are employed, in what capacity, the length of time and at what rate of compensation,".

31 U. S. C., Sup. III,  
§ 588 note.  
*Ante*, p. 986.

*Ante*, p. 986.

31 U. S. C., Sup. III,  
§ 600 notes.

(35) So much of the sixth full paragraph on page 374 of volume 26 of the Statutes at Large, in the Act of August 30, 1890 (U. S. C., title 31, sec. 601) as reads: “; and hereafter the Secretary of the Treasury shall annually report to Congress in the book of estimates a statement of the expenditure of the appropriation for ‘repairs and preservation of public buildings’ which shall show the amount expended on each public building and the number of persons employed and paid salaries from such appropriation”.

(36) So much of section 1317 of the Revenue Act of 1921 (42 Stat. 314; U. S. C., title 31, sec. 602) as reads: “; and the Secretary of the Treasury shall submit for the fiscal year 1921, and annually thereafter, an estimate of appropriations to refund and pay back duties or taxes erroneously or illegally assessed or collected under the internal-revenue laws, and to pay judgments, including interests and costs, rendered for taxes or penalties erroneously or illegally assessed or collected under the internal-revenue laws”.

(37) The first paragraph on page 133 of volume 22 of the Statutes at Large, in the Act of July 1, 1882 (U. S. C., title 31, sec. 603).

(38) The eighth paragraph under the heading “Foreign Inter-course” of the Act of May 3, 1905 (33 Stat. 1214; U. S. C., title 31, sec. 603).

(39) The last paragraph on page 48 of volume 30 of the Statutes at Large, in the Act of June 4, 1897 (U. S. C., title 31, sec. 604).

(40) The eighth paragraph under the heading “Under the Engineer Department” of the Act of February 13, 1913 (37 Stat. 671; U. S. C., title 31, sec. 605).

(41) The sixth paragraph under the heading “Fortifications in Insular Possessions” of the Act of March 3, 1905 (33 Stat. 847; U. S. C., title 31, sec. 606).

(42) So much of the first section of the Act of August 4, 1886 (24 Stat. 246; U. S. C., title 31, sec. 607), as reads: “the estimates for the Army and Navy hospital service shall be submitted as a part of the military establishment”.

(43) The first full paragraph on page 117 of volume 31 of the Statutes at Large, in the Act of April 17, 1900 (U. S. C., title 31, sec. 609).

(44) Section 3668 of the Revised Statutes (U. S. C., title 31, sec. 610).

(45) So much of the first paragraph on page 357 of volume 20 of the Statutes at Large, in the Act of March 3, 1879 (U. S. C., title 31, sec. 611), as reads: “: *Provided*, That hereafter, in making his estimates for railway mail service the Postmaster General shall separate the estimate for postal-car service from the general estimates; and in case any increase or diminution of service by postal cars shall be made by him, the reasons therefor shall be given in his annual report next succeeding such increase or diminution”.

(46) So much of the first paragraph under the heading “United States Geological Survey” in the Act of March 3, 1887 (24 Stat. 527; U. S. C., title 31, sec. 612), as reads: “; and hereafter the estimates for the Geological Survey shall be itemized”.

(47) The first paragraph on page 455 of volume 32 of the Statutes at Large, in the Act of June 28, 1902 (U. S. C., title 31, sec. 612).

(48) Section 4 of the Act of August 15, 1876 (19 Stat. 200; U. S. C., title 31, sec. 613).

(49) The fourth paragraph of section 26 of the Act of June 30, 1913 (38 Stat. 103; U. S. C., title 31, sec. 613).

(50) The eighth full paragraph on page 1421 of volume 36 of the Statutes at Large, in the Act of March 4, 1911 (U. S. C., title 31, sec. 614).

31 U. S. C., Sup. III,  
§ 604 note.

(51) The eighth full paragraph on page 1206 of volume 33 of the Statutes at Large, in the Act of March 3, 1905 (U. S. C., title 31, sec. 615).

(52) The fourth full paragraph under the heading "Government in the Territories" of the Act of July 16, 1914 (38 Stat. 479; U. S. C., title 31, sec. 616).

(53) The first full paragraph on page 492 of volume 39 of the Statutes at Large, in the Act of August 11, 1916 (U. S. C., title 31, sec. 617).

(54) The proviso in the first paragraph under the heading "Rent in the District of Columbia" of the Act of March 4, 1915 (38 Stat. 1108; U. S. C., title 31, sec. 617).

31 U. S. C., Sup. III,  
§ 618 note.

(55) The seventh paragraph on page 433 of volume 32 of the Statutes at Large, in the Act of June 28, 1902 (U. S. C., title 31, sec. 618).

31 U. S. C., Sup. III,  
§ 618 note.

(56) The ninth full paragraph on page 755 of volume 36 of the Statutes at Large, in the Act of June 25, 1910 (U. S. C., title 31, sec. 618).

(57) The fourth full paragraph on page 362 of volume 27 of the Statutes at Large, in the Act of August 5, 1892 (U. S. C., title 31, sec. 619).

Post, p. 1043.

(58) The first full paragraph on page 764 of volume 36 of the Statutes at Large, in the Act of June 25, 1910 (U. S. C., title 31, sec. 620).

(59) Section 6 of the Act of August 1, 1914 (38 Stat. 679; U. S. C., title 31, sec. 621).

(60) The last full sentence in the first paragraph on page 254 of volume 23 of the Statutes at Large, in the Act of July 7, 1884 (U. S. C., title 31, sec. 622).

(61) Section 5 of the Act of June 30, 1906 (34 Stat. 763; U. S. C., title 31, sec. 626).

(62) The proviso at the end of the first paragraph on page 579 of volume 37 of the Statutes at Large, in the Act of August 24, 1912 (U. S. C., title 31, sec. 626).

31 U. S. C., Sup. III,  
§ 629 note.

(63) Section 7, as amended, of the Act of August 26, 1912 (37 Stat. 626; 37 Stat. 790; U. S. C., title 31, sec. 629).

(64) The fourth full paragraph on page 854 of volume 37 of the Statutes at Large, in the Act of March 4, 1913 (U. S. C., title 31, sec. 630).

(65) The proviso at the end of the seventh paragraph on page 1030 of volume 31 of the Statutes at Large, in the Act of March 3, 1901 (U. S. C., title 31, sec. 633).

(66) The second paragraph under the heading "Contingent, Bureau of Ordnance" of the Act of July 12, 1921 (42 Stat. 128; U. S. C., title 31, sec. 636), down through the first proviso therein.

(67) So much of the third paragraph under the heading "Contingent Expenses, Navy Department" of the Act of June 22, 1906 (34 Stat. 427; U. S. C., title 31, sec. 637), as reads: "and hereafter it shall not be lawful to expend, for any of the offices or bureaus of the Navy Department at Washington, any sum out of appropriations made for the naval establishment for any of the purposes mentioned or authorized in the said foregoing paragraph".

(68) So much of the paragraph under the heading "Increase of the Navy, Equipment" of the Act of March 3, 1915 (38 Stat. 952; U. S. C., title 31, sec. 648), as reads: "and beginning with July first, nineteen hundred and fifteen, equipment outfits shall be charged to appropriation 'Increase of the Navy, Construction and Machinery'".

(69) The two provisos in the paragraph under the heading "Fuel and Transportation" of the Act of March 3, 1915 (38 Stat. 944; U. S. C., title 31, sec. 649).

(70) The proviso in the tenth paragraph on page 236 of volume 28 of the Statutes at Large, in the Act of August 6, 1894 (U. S. C., title 31, sec. 650).

(71) The fourth full paragraph on page 1175 of volume 34 of the Statutes at Large, in the Act of March 2, 1907 (U. S. C., title 31, sec. 655).

(72) So much of the first full paragraph on page 1391 of volume 42 of the Statutes at Large, in the Act of March 2, 1923 (U. S. C., title 31, sec. 656), as reads: "and the Budget estimates for each of such appropriations shall hereafter carry separately the amounts required for such transportation costs".

(73) The proviso in the seventh full paragraph on page 520 of volume 32 of the Statutes at Large, in the Act of June 30, 1902 (U. S. C., title 31, sec. 657).

(74) The proviso in lines 2 through 8 on page 710 of volume 36 of the Statutes at Large, in the Act of June 25, 1910 (U. S. C., title 31, sec. 664).

(75) Section 3682 of the Revised Statutes (U. S. C., title 31, sec. 674).

(76) Section 3683 of the Revised Statutes (U. S. C., title 31, sec. 675).

(77) The second full paragraph on page 1303 of volume 41 of the Statutes at Large, in the Act of March 3, 1921 (U. S. C., title 31, sec. 676).

(78) The proviso in lines 7 through 17 on page 203 of volume 20 of the Statutes at Large, in the Act of June 19, 1878 (U. S. C., title 31, sec. 677).

(79) Section 3684 of the Revised Statutes (U. S. C., title 31, sec. 681).

(80) Section 6 of the Act of May 30, 1908 (U. S. C., title 31, sec. 683).

(81) So much of the paragraph under the heading "Pay of Assistant Custodians and Janitors" on pages 1153 and 1154 of volume 31 of the Statutes at Large, in the Act of March 3, 1901 (U. S. C., title 31, sec. 684), as reads: "and hereafter no other fund appropriated shall be used for this service".

(82) The second paragraph under the heading "United States Commerce Court" of the Act of March 4, 1911 (36 Stat. 1234; U. S. C., title 31, sec. 687).

(83) Section 26 of the Act of June 30, 1913 (38 Stat. 103; U. S. C., title 31, sec. 688).

(84) Section 400 of the Second Deficiency Appropriation Act, 1947 (U. S. C., title 31, sec. 694).

(85) Section 607 of the Act of June 30, 1945, as amended (59 Stat. 304; U. S. C., title 5, sec. 947).

(86) Section 3 of the Act of March 3, 1875, as amended (18 Stat. 370; U. S. C., title 31, sec. 624).

(87) So much of the Act of March 26, 1934, as amended (48 Stat. 466; U. S. C., title 5, sec. 118c), as reads: "with the Budget estimates".

(88) So much of the paragraph under the heading "Department of State" in the Act of August 5, 1909 (36 Stat. 119; U. S. C., title 5, sec. 157), as reads: "and estimates for further appropriations hereunder shall include in detail salaries for all persons to be employed and paid in the Department of State at Washington, District of Columbia".

(89) The last proviso under the heading "Working Capital Fund" in the Act of July 12, 1943 (57 Stat. 393; U. S. C., title 5, sec. 558a).

(90) So much of section 17 of the Act of May 22, 1920, as amended (41 Stat. 620; U. S. C., title 5, sec. 730), as reads: "annually to the Bureau of the Budget".

(91) Section 31 of the Act of September 7, 1916, as amended (39 Stat. 749; U. S. C., title 5, sec. 782).

35 Stat. 537.

61 Stat. 118.  
31 U. S. C., Sup. III,  
§ 694.  
5 U. S. C., Sup. III,  
§ 947 notes.

5 U. S. C., Sup. III,  
§ 730 note.

5 U. S. C., Sup. III,  
§ 782 note.

5 U. S. C., Sup. III,  
§ 785 note.

(92) The last sentence of section 35 of the Act of September 7, 1916, as amended (39 Stat. 749; U. S. C., title 5, sec. 785).

(93) So much of section 1 of the Act of October 1, 1890 (26 Stat. 653; U. S. C., title 10, sec. 214), as reads: "and the Signal Corps of the Army shall remain a part of the Military Establishment under the direction of the Secretary of War, and all estimates for its support shall be included with other estimates for the support of the Military Establishment".

16 U. S. C., Sup. III,  
§ 1597 note.

(94) The last proviso of section 4 of the Act of March 12, 1926 (44 Stat. 206; U. S. C., title 10, sec. 1597).

(95) So much of section 1 of the Act of June 12, 1917, as amended (40 Stat. 153; U. S. C., title 16, sec. 452), as reads: "and the Secretary of the Interior is directed to submit, for the fiscal year nineteen hundred and nineteen and annually thereafter, estimates of the amounts required for the care, maintenance, and development of the said parks."

(96) So much of section 1 of the Act of July 24, 1876, as amended (19 Stat. 99; U. S. C., title 24, sec. 278), as requires estimates for the care and maintenance of the national military cemeteries to be submitted annually by the Director of the National Park Service.

(97) So much of section 1 of the Act of January 24, 1923 (42 Stat. 1208; U. S. C., title 31, sec. 12), as reads: "The aggregate of all estimates of appropriations from the 'reclamation fund' contained in the Budget for any fiscal year shall be included in the totals of the Budget for that year."

(98) The second paragraph under the heading "Pay, Miscellaneous" of the Act of March 3, 1909 (35 Stat. 754; U. S. C., title 31, sec. 609a).

(99) The third paragraph under the heading "Office of the Fourth Assistant Postmaster General" of the Act of June 9, 1896 (29 Stat. 316; U. S. C., title 31, sec. 610a).

(100) The last proviso under the heading "National Home for Disabled Volunteer Soldiers" of the Act of October 2, 1888, as amended (25 Stat. 543; U. S. C., title 31, sec. 719).

32 U. S. C., Sup. III,  
§ 25 note.

(101) Section 119 of the Act of June 3, 1916 (39 Stat. 213; U. S. C., title 32, sec. 25).

(102) So much of the fourth full paragraph on page 558 of volume 39 of the Statutes at Large in the Act of August 29, 1916 (U. S. C., title 34, sec. 504), as reads: "and the Secretary of the Navy shall each year, in the annual estimates, report to Congress the number of persons so employed, their duties, and the amount paid to each".

(103) The last proviso in the third paragraph on page 377 of volume 37 of the Statutes at Large in the Act of August 23, 1912 (U. S. C., title 39, sec. 769).

(104) Section 27 of the Act of January 12, 1895, as amended (28 Stat. 604; U. S. C., title 44, sec. 37).

(105) The eighth full paragraph on page 382 of volume 35 of the Statutes at Large in the Act of May 27, 1908 (U. S. C., title 44, sec. 37).

(106) The last paragraph under the heading "Government in the Territories" in the Act of June 20, 1874 (18 Stat. 99; U. S. C., title 48, sec. 1456).

#### SAVING PROVISIONS

SEC. 302. (a) The omission of any provision of law from the provisions of law repealed under section 301 shall not be construed as limiting the application of section 201 or 216 of the Budget and Accounting Act, 1921, as amended, or the powers of the President thereunder, or as evidencing an intent that such provision was not to be superseded by such sections.

(b) Whenever any law authorizes expenditures for a particular object or purpose to be made from an appropriation item referred to

*Ante*, pp. 832, 834.

Expenditures from  
corresponding appro-  
priation item.

in such law by the specific title theretofore used for that appropriation item in the appropriation Act concerned, and thereafter such title is changed or is eliminated from such appropriation Act, expenditures for such object or purpose thereafter may be made from any corresponding appropriation item.

(c) Except where authority for performance of a function is specifically repealed in section 301, none of the provisions of such section shall be construed as affecting the jurisdiction or responsibility of any agency or officer of the Government over any function or organizational unit referred to in such section.

(d) Existing laws, policies, procedures, and directives pertaining to functions covered by this Act, and not inconsistent herewith or repealed hereby, shall remain in full force and effect unless and until superseded, or except as they may be amended, under the authority of this Act or under other appropriate authority.

Approved September 12, 1950.

## [CHAPTER 947]

## AN ACT

To confer jurisdiction on the courts of the State of New York with respect to civil actions between Indians or to which Indians are parties.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the courts of the State of New York under the laws of such State shall have jurisdiction in civil actions and proceedings between Indians or between one or more Indians and any other person or persons to the same extent as the courts of the State shall have jurisdiction in other civil actions and proceedings, as now or hereafter defined by the laws of such State: *Provided*, That the governing body of any recognized tribe of Indians in the State of New York shall have the right to declare, by appropriate enactment prior to the effective date of this Act, those tribal laws and customs which they desire to preserve, which, on certification to the Secretary of the Interior by the governing body of such tribe shall be published in the Federal Register and thereafter shall govern in all civil cases involving reservation Indians when the subject matter of such tribal laws and customs is involved or at issue, but nothing herein contained shall be construed to prevent such courts from recognizing and giving effect to any tribal law or custom which may be proven to the satisfaction of such courts: *Provided further*, That nothing in this Act shall be construed to require any such tribe or the members thereof to obtain fish and game licenses from the State of New York for the exercise of any hunting and fishing rights provided for such Indians under any agreement, treaty, or custom: *Provided further*, That nothing herein contained shall be construed as subjecting the lands within any Indian reservation in the State of New York to taxation for State or local purposes, nor as subjecting any such lands, or any Federal or State annuity in favor of Indians or Indian tribes, to execution on any judgment rendered in the State courts, except in the enforcement of a judgment in a suit by one tribal member against another in the matter of the use or possession of land: *And provided further*, That nothing herein contained shall be construed as authorizing the alienation from any Indian nation, tribe, or band of Indians of any lands within any Indian reservation in the State of New York: *Provided further*, That nothing herein contained shall be construed as conferring jurisdiction on the courts of the State of New York or making applicable the laws of the State of New York in civil actions involving Indian lands or claims with

September 13, 1950  
[S. 192]  
[Public Law 785]

Civil actions, etc.,  
between Indians.  
Jurisdiction of  
N. Y. Courts.

Preservation of tri-  
bal laws, etc.

Fish and game li-  
censes.

Nontaxability of  
lands within reserva-  
tion, etc.