the Appendix to Title 5, Government Organization and Employees.

''Government Accountability Office'' substituted in text for ''General Accounting Office'' pursuant to section 8(b) of Pub. L. 108–271, set out as a note under section 702 of Title 31, Money and Finance, which redesignated the General Accounting Office and any references thereto as the Government Accountability Office. Previously, ''General Accounting Office'' substituted in text for ''proper auditor of the Treasury Department'' pursuant to act June 10, 1921, which transferred all powers and duties of the Comptroller, six auditors, and certain other employees of the Treasury to the General Accounting Office. See section 701 et seq. of Title 31.

§ 146. Report of Indians present and receiving food

Whenever the issue of food, clothing, or supplies of any kind to Indians is provided for, it shall be the duty of the agent or commissioner issuing the same, at such issue thereof, whether it be both of food and clothing, or either of them, or of any kind of supplies, to report to the Commissioner of Indian Affairs the number of Indians present and actually receiving the same.

(R.S. § 2109.)

CODIFICATION

R.S. § 2109 derived from act Feb. 14, 1873, ch. 138, § 7, 17 Stat. 463, 464.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of Department of the Interior, with certain exceptions, to Secretary of the Interior, with power to delegate, see Reorg. Plan No. 3 of 1950, §§ 1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1262, set out in the Appendix to Title 5, Government Organization and Employees.

INDIAN AGENTS

The services of Indian agents have been dispensed with. See note set out under section 64 of this title.

§ 147. Appropriations for specified buildings; use for transportation of materials

Appropriations for specified buildings in the Indian Service shall be used for the transportation of materials purchased therefrom.

(Jan. 12, 1927, ch. 27, § 1, 44 Stat. 939.)

§ 148. Appropriations for supplies; transfer to Indian Service supply fund; expenditure

From time to time there is authorized to be transferred from each or any appropriation or fund available for the purchase of supplies for the Indian Service, to a fund to be set up and carried on the books of the Treasury as an Indian Service supply fund, such amounts as the Secretary of the Interior may estimate to be required to pay for supplies purchased through Indian warehouses for the Indian field service; and the expenditure of the said Indian Service supply fund for the purpose stated is hereby authorized, necessary adjustments to be made thereafter to the end that each appropriation and fund ultimately will be charged only with the cost of the supplies legally chargeable thereto.

(Jan. 12, 1927, ch. 27, § 1, 44 Stat. 939.)

SUBCHAPTER III—DEPOSIT, CARE, AND INVESTMENT OF INDIAN MONEYS

§ 151. Deposits in bank by disbursing agents

Any United States Indian agent, superintendent, or other disbursing agent of the Indian Service may deposit Indian moneys, individual or tribal, coming into his hands as custodian, in such national bank or banks as he may select: *Provided*, That the bank or banks so selected by him shall first execute to said disbursing agent a bond, with approved surety, in such an amount as will properly safeguard the funds to be deposited. Such bond shall be subject to the approval of the Secretary of the Interior.

(Apr. 30, 1908, ch. 153, 35 Stat. 73; June 25, 1910, ch. 431, § 1, 36 Stat. 855; Mar. 3, 1928, ch. 122, 45 Stat. 161; Apr. 30, 1934, ch. 169, 48 Stat. 648.)

CODIFICATION

This section is also set out in the last two provisos of section 372 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of Department of the Interior, with certain exceptions, to Secretary of the Interior, with power to delegate, see Reorg. Plan No. 3 of 1950, §§ 1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1262, set out in the Appendix to Title 5, Government Organization and Employees.

Transfer of disbursement functions of all Government agencies with certain exceptions to the Fiscal Service, Treasury Department, see note set out under section 53 of this title.

INDIAN AGENTS

The services of Indian agents have been dispensed with. See note set out under section 64 of this title.

§ 152. Proceeds of sales of Indian lands

All moneys received from the sales of lands that have been, or may be, ceded to the United States by Indian tribes, by treaties providing for the investment or payment to the Indians, parties thereto, of the proceeds of the lands ceded by them, respectively, after deducting the expenses of survey and sale, any sums stipulated to be advanced, and the expenses of fulfilling any engagements contained therein, shall be paid into the Treasury in the same manner that moneys received from the sales of public lands are paid into the Treasury.

(R.S. § 2093.)

CODIFICATION

R.S. § 2093 derived from act Jan. 9, 1837, ch. 1, § 1, 5 Stat. 135.

§ 153. Appropriation to carry out treaties

All sums that are or may be required to be paid, and all moneys that are or may be required to be invested by the treaties mentioned in section 152 of this title are appropriated in conformity to them, and shall be drawn from the Treasury as other public moneys are drawn therefrom, under such instructions as may from time to time be given by the President.

(R.S. § 2094.)

CODIFICATION

R.S. § 2094 derived from act Jan. 9, 1837, ch. 1, § 2, 5 Stat. 135.

§ 154. Proceeds of sales of lands not subject to certain deductions

No part of the expenses of the public lands service shall be deducted from the proceeds of Indian lands sold through the Bureau of Land Management, except as authorized by the treaty or agreement providing for the disposition of the lands.

(July 4, 1884, ch. 180, § 10, 23 Stat. 98; 1946 Reorg. Plan No. 3, § 403, eff. July 16, 1946, 11 F.R. 7876, 60 Stat. 1100.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of Department of the Interior, with certain exceptions, to Secretary of the Interior, with power to delegate, see Reorg. Plan No. 3 of 1950, §§ 1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1262, set out in the Appendix to Title 5, Government Organization and Employees.

''Bureau of Land Management'' substituted in text for ''General Land Office'' pursuant to section 403 of Reorg. Plan No. 3 of 1946, set out in the Appendix to Title 5, which established the Bureau and transferred thereto the functions of the General Land Office.

§ 155. Disposal of miscellaneous revenues from Indian reservations, etc.

All miscellaneous revenues derived from Indian reservations, agencies, and schools, except those of the Five Civilized Tribes and not the result of the labor of any member of such tribe, which are not required by existing law to be otherwise disposed of, shall be covered into the Treasury of the United States under the caption ''Indian moneys, proceeds of labor'', and are made available for expenditure, in the discretion of the Secretary of the Interior, for the benefit of the Indian tribes, agencies, and schools on whose behalf they are collected, subject, however, to the limitations as to tribal funds, imposed by sections 123 and 142[1] of this title.

(Mar. 3, 1883, ch. 141, § 2, 22 Stat. 590; Mar. 2, 1887, ch. 320, 24 Stat. 463; May 17, 1926, ch. 309, § 1, 44 Stat. 560; May 29, 1928, ch. 901, § 1(68), 45 Stat. 991.)

REFERENCES IN TEXT

Section 142 of this title, referred to in text, was repealed by act May 29, 1928, ch. 901, § 1(87), 45 Stat. 992.

REPEALS

Act May 29, 1928, repealed the provisions of acts Mar. 3, 1883 and Mar. 2, 1887, which related to Indian moneys, proceeds of labor.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of Department of the Interior, with certain exceptions, to Secretary of the Interior, with power to delegate, see Reorg. Plan No. 3 of 1950, §§ 1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1262, set out in the Appendix to Title 5, Government Organization and Employees.

§ 155a. Transferred

CODIFICATION

Section, act May 17, 1926, ch. 309, § 1, 44 Stat. 560, which related to disposal of miscellaneous revenues from Indian reservations, was merged into section 155 of this title.

§ 155b. Proceeds of labor accounts; deposits limited to funds held in trust for Indian tribes or individuals

Except in the case of funds held in trust for Indian tribes or individuals, the funds available for expenditure under the ''Indian moneys, proceeds of labor'' accounts authorized by section 155 of this title may be expended until September 30, 1982 for any purpose for which funds are appropriated under the subheading ''Operation of Indian Programs''.

No funds shall be deposited in such ''Indian money, proceeds of labor'' (IMPL) accounts after September 30, 1982. The unobligated balance in IMPL accounts as of the close of business on September 30, 1982, including the income resulting from the investment of funds from such accounts prior to such date, shall be transferred to and held in escrow accounts at the locations of the IMPL accounts from which they are transferred. Funds in such escrow accounts may be invested as provided in section 162a of this title and the investment income added to such accounts. The Secretary shall determine no later than September 30, 1985 (after consultation with appropriate tribes and individual Indians) the extent to which the funds held in such escrow accounts represent income from the investment of special deposits relating to specific tribes or individual Indians. Upon such a determination by the Secretary and express acceptance of the determination by the beneficiary, the Secretary shall transfer such funds to trust accounts for such tribes or individual Indians. Not more than ten percent of the funds transferred to trust accounts for any tribe or individual Indian under this provision may be utilized to pay for legal or other representation relating to claims for such funds. Not to exceed two percent of the funds transferred from the IMPL accounts shall be available to reimburse the Bureau of Indian Affairs for administrative expenses incurred in determining ownership of the funds. Acceptance of a determination by the Secretary and the transfer of funds under this provision shall constitute a complete release and waiver of any and all claims by the beneficiary against the United States relating to the unobligated balance of IMPL accounts as of the close of business on September 30, 1982. During the period of October 1, 1985 through September 30, 1987, or earlier if a Secretarial determination on ownership and appropriate fund transfers has been completed, the funds remaining in such escrow accounts because they have not been transferred to trust accounts, may be expended subject to the approval of the Secretary for any purpose authorized under section 13 of this title and requested by the respective governing bodies of the tribes at the locations where such accounts are maintained. The unobligated balances of such escrow accounts as of the close of business on September 30, 1987, shall be deposited into miscellaneous receipts of the Treasury.

(Pub. L. 97–100, title I, § 100, Dec. 23, 1981, 95 Stat. 1400; Pub. L. 97–257, title I, § 100, Sept. 10, 1982, 96 Stat. 839.)

[1] See References in Text note below.