

February 28, 1927.
[H. R. 16462.]
[Public, No. 660.]

CHAP. 226.—An Act Making appropriations to supply urgent deficiencies in certain appropriations for the fiscal year ending June 30, 1927, and prior fiscal years, and to provide urgent supplemental appropriations for the fiscal year ending June 30, 1927, and for other purposes.

First Deficiency Act,
1927.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, to supply urgent deficiencies in certain appropriations for the fiscal year ending June 30, 1927, and prior fiscal years, and to provide urgent supplemental appropriations for the fiscal year ending June 30, 1927, and for other purposes, namely:

LEGISLATIVE

Legislative.

SENATE

Senate.

Albert B. Cummins.
Pay to daughter.

To pay Kate C. Rawson, daughter and sole heir at law of Honorable Albert B. Cummins, late a Senator from the State of Iowa, \$10,000.

Bert N. Fernald.
Pay to widow.

To pay Annie K. Fernald, widow of Honorable Bert M. Fernald, late a Senator from the State of Maine, \$10,000.

HOUSE OF REPRESENTATIVES

House of Represent-
atives.

Lawrence J. Fla-
herty.
Pay to widow.

To pay the widow of Lawrence J. Flaherty, late a Representative from the State of California, \$10,000.

Charles E. Fuller.
Pay to widow.

To pay the widow of Charles E. Fuller, late a Representative from the State of Illinois, \$10,000.

The foregoing appropriations shall be disbursed by the Sergeant at Arms of the House.

ARCHITECT OF THE CAPITOL

Architect of the Cap-
itol.

Senate Office Build-
ing.
Additional three-
room suite.

Senate Office Building: For necessary labor and material required to construct an additional three-room suite in the Senate Office Building with all necessary equipment of electrical and plumbing fixtures, and for all personal services connected therewith, fiscal year 1927, \$5,000.

EXECUTIVE OFFICE

Executive Mansion.

EXECUTIVE MANSION

Extraordinary re-
pairs.
Appropriation con-
tinued available.
Vol. 43, p. 1199.

The appropriation for the fiscal year 1926 for extraordinary repairs to and refurnishing of the Executive Mansion contained in the Act approved March 3, 1925, is continued available during the fiscal year 1927.

Commission of Fine
Arts.

COMMISSION ON FINE ARTS

Expenses.

For expenses of the Commission on Fine Arts, including the same objects specified under this caption in the Independent Offices Appropriation Act for the fiscal year 1927, \$1,300, of which not to exceed \$300 may be expended for personal services in the District of Columbia.

District of Columbia.

DISTRICT OF COLUMBIA

ASSESSOR'S OFFICE

Assessor's office.

For personal services in accordance with the Classification Act of 1923, fiscal year 1927, \$7,425.

PUBLIC SCHOOLS

Public schools.

Furniture: For furniture and equipment, including pianos and window shades, for the addition to the Macfarland Junior High School, fiscal year 1927, \$6,200.

Furniture, etc., Macfarland Junior High addition.

METROPOLITAN POLICE

Police.

Uniforms: For furnishing uniforms and other official equipment prescribed by department regulations as necessary and requisite in the performance of duty to officers and members of the Metropolitan police, fiscal year 1927, \$39,320.

Uniforms, etc. *Ante*, p. 635.

FIRE DEPARTMENT

Fire Department.

Uniforms: For furnishing uniforms and other official equipment prescribed by department regulations as necessary and requisite in the performance of duty to officers and members of the fire department, fiscal year 1927, \$30,000.

Uniforms, etc. *Ante*, p. 635.

PUBLIC UTILITIES COMMISSION

Public Utilities Commission.

For two commissioners, at the rate of \$7,500 each, and for other personal services in accordance with the Classification Act of 1923, fiscal year 1927, \$8,800: *Provided*, That the unexpended balance of the appropriation of \$5,500 for an attorney at law for the Public Utilities Commission, contained in the District of Columbia Appropriation Act for the fiscal year 1927, is hereby made available to pay the salary, until June 30, 1927, of the people's counsel provided for in the Act entitled "An Act to alter the personnel of the Public Utilities Commission of the District of Columbia, and for other purposes," approved December 15, 1926.

Commissioners, and office personnel. *Proviso*. Balance available for people's counsel. *Ante*, p. 420.

Ante, p. 921.

For incidental and all other general expenses authorized by law, fiscal year 1927, \$2,000.

Other expenses.

JUVENILE COURT

Juvenile Court.

For compensation of jurors, fiscal year 1927, \$1,500.

Jurors.

The foregoing sums for the District of Columbia shall be paid out of the revenues of the District of Columbia and the Treasury of the United States in the manner prescribed for defraying the expenses of the District of Columbia by the District of Columbia Appropriation Act for the fiscal year 1927.

Proportional payments from the Treasury and District revenues.

DEPARTMENT OF AGRICULTURE

Department of Agriculture.

OFFICE OF THE SECRETARY

Secretary's Office.

The action taken by the Secretary of Agriculture in using not exceeding \$253,000 of the unexpended balance of the appropriation of \$3,500,000 contained in the Second Deficiency Appropriation Act, fiscal year 1924, approved December 5, 1924 (Forty-third Statutes, page 682), for the eradication of foot-and-mouth and other contagious diseases of animals, for the purpose of making loans, under rules and regulations of the Secretary, to owners of crops and livestock damaged or destroyed by hurricanes in the State of Florida during September, 1926, and for traveling and other expenses incurred incidental thereto, is hereby approved and credit for funds so disbursed shall be allowed in the settlement of the accounts of the disbursing officers of the Department of Agriculture: *Provided*, That a further sum of \$12,000 from the same appropriation is hereby made available until June 30, 1928, for necessary expenses in handling such loans and making collections thereon.

Contagious diseases of animals.

Use of appropriation for, in making loans to owners of crops, etc., damaged by Florida hurricanes, approved.

Credits allowed.

Proviso. Additional for expenses of loans.

Forest Service.

FOREST SERVICE

Fighting forest fires, etc.

Revested Oregon-California Railroad lands, etc.
Vol. 39, p. 219.

General expenses: For an additional amount for fighting and preventing forest fires on or threatening the national forests and for the establishment and maintenance of a patrol to prevent trespass and to guard against and check fires on the lands revested in the United States by the Act approved June 9, 1916, and the lands known as the Coos Bay Wagon Road lands involved in the case of the Southern Oregon Company against the United States (Numbered 2771), in the Circuit Court of Appeals of the Ninth Circuit, fiscal year 1927, \$2,155,000.

Federal Highway Act.

FOREST ROADS AND TRAILS

Roads and trails in forests.
Vol. 42, pp. 218, 660.
Vol. 43, p. 889.

Apportionment.
Vol. 43, p. 1326.
Ante, p. 530.

For an additional amount for carrying out the provisions of section 23 of the Federal Highway Act, approved November 9, 1921, \$1,400,000, to remain available until expended, being the remainder of the sum of \$7,500,000 authorized to be appropriated for the fiscal year 1927 by section 2 of the Act approved February 12, 1925, and authorized to be apportioned and prorated among the States and obligated by contracts and otherwise by the Act of May 11, 1926.

Department of Commerce.

DEPARTMENT OF COMMERCE

Lighthouses Bureau.

BUREAU OF LIGHTHOUSES

Rebuilding, etc., aids to navigation damaged by hurricanes, 1926.

For rebuilding, repairing, and reestablishing such aids to navigation and structures connected therewith as were damaged or destroyed by the hurricanes of July, August, September, and October, 1926, \$182,150.

Coast and Geodetic Survey.

COAST AND GEODETIC SURVEY

Tide gauges, Daytona, Fla., and Presidio, San Francisco.

For replacement of primary tide gauge stations on Ocean Pier at Daytona Beach, Florida, and at Presidio, San Francisco, fiscal year 1927, to remain available until June 30, 1928, \$2,300.

Interior Department.

DEPARTMENT OF THE INTERIOR

Secretary's Office.

OFFICE OF THE SECRETARY

Honolulu, Hawaii. Expenses of Conference on Education at.
Ante, p. 915.

Conference on education, and so forth, at Honolulu, Hawaii: To enable the Secretary of the Interior to carry out the provisions of the joint resolution entitled "Joint resolution authorizing the call of a conference on education, rehabilitation, reclamation, and recreation at Honolulu, Hawaii," approved July 3, 1926, including printing and binding, \$20,000, to remain available until December 31, 1927.

Indian Affairs Bureau.

BUREAU OF INDIAN AFFAIRS

Fort Peck Indians, Mont. Visits of tribal delegates to Washington, D. C.
Ante, p. 498.

Vol. 35, p. 563.

For carrying out the provisions of the public resolution entitled "Joint resolution authorizing expenditures from the Fort Peck 4 per centum fund for visits of tribal delegates to Washington," approved May 10, 1926, \$5,000, to remain available until June 30, 1928, and to be paid from the Fort Peck 4 per centum fund created under the Act of May 30, 1908 (Thirty-fifth Statutes, page 558).

Timber preservation on reservations.

For an additional amount for the purposes of preserving living and growing timber on Indian reservations and allotments, including the same objects specified under this head in the Interior Department appropriation Act for the fiscal year ending June 30, 1927, \$35,000.

For support and civilization of Indians under the Klamath Agency in Oregon, \$6,342.53; the Colville Agency in Washington, \$44,946.35; and the Yakima Agency in Washington, \$4,000; in all, \$55,288.88, to be paid from the funds held by the United States in trust for the respective tribes, the same being in addition to the tribal funds allowed for expenditure at the agencies named by the Interior Department appropriation Act for the fiscal year ending June 30, 1927 (Forty-fourth Statutes, page 475); and credit shall be allowed in the settlement of accounts of disbursing officers of the Department of the Interior for emergency expenditures already made from tribal funds for suppression of forest fires on the Klamath, Colville, and the Yakima Reservations.

Support, etc., of specified Agency Indians in Oregon and Washington.

Additional, from trust funds.

Ante, pp. 474, 475.

Credit allowed for suppressing forest fires.

RECLAMATION SERVICE

Reclamation Service.

The last paragraph under the caption "Bureau of Reclamation" in the Interior Department Appropriation Act for the fiscal year 1928 is amended by striking out the words "second paragraph" where they occur therein and inserting in lieu thereof the words "fourth paragraph."

Text corrections.
Ante, p. 961.

NATIONAL PARK SERVICE

National parks.

For emergency reconstruction and fighting forest fires in national parks, fiscal year 1927, \$235,000.

Fighting forest fires.

NAVY DEPARTMENT

Navy Department.

BUREAU OF ORDNANCE

Bureau of Ordnance.

Ordnance and ordnance stores: For procuring, producing, preserving and handling ordnance material, including the same objects specified under this head in the naval appropriation Act for the fiscal year 1927, \$347,000.

Ordnance and ordnance stores.
Preserving, etc.

For purchase and manufacture of smokeless powder, fiscal year 1927, \$100,000.

Smokeless powder.

BUREAU OF YARDS AND DOCKS

Bureau of Yards and Docks.

Not to exceed an aggregate of \$20,000 is made available from appropriations in this Act for "Public Works, Bureau of Yards and Docks" and "Aviation, Navy," to provide for the employment of assistant engineers to be engaged upon such work and to be in addition to employees otherwise provided for.

Assistant engineers on public work of, and aviation.

PUBLIC WORKS, BUREAU OF YARDS AND DOCKS

San Diego, California, Naval Station: For reconstruction of marine railway, \$200,000.

San Diego, Calif.

Yorktown, Virginia, Mine Depot: For additional storage and incidental improvements, \$580,000.

Yorktown, Va.

BUREAU OF AERONAUTICS

Bureau of Aeronautics.

Aviation, Navy: For the purposes specified under this heading in the naval appropriation Act for the fiscal year 1927, to provide for the repair and replacement of public property, including buildings and structures damaged or destroyed by the hurricane of September 20, 1926, at the naval air station, Pensacola, Florida, and including reimbursement to the appropriation "Aviation, Navy, 1927," for expenditures and obligations heretofore incurred for these purposes, \$800,000, to be available until June 30, 1928.

Pensacola, Fla.
Repairs to air station hurricane damages.

Treasury Department.

Internal Revenue Bureau.

TREASURY DEPARTMENT

BUREAU OF INTERNAL REVENUE

Refunding taxes.
Vol. 40, p. 1145; Vol. 42, p. 314; Vol. 43, pp. 301, 312.

Provisos.
Restriction on claims exceeding \$75,000.

Detailed report to Congress of disbursements.

Refunding excise tax on automobile accessories, etc.
Vol. 42, p. 291; Vol. 40, p. 1122.

Bond required from manufacturer to repay amount not distributed to purchaser, etc.

Refunding taxes illegally collected: For refunding taxes illegally collected under the provisions of sections 3220 and 3689, Revised Statutes, as amended by the Revenue Acts of 1918, 1921, 1924, and 1926, including the payment of claims for the fiscal year 1928 and prior years, \$175,000,000, to remain available until June 30, 1928: *Provided*, That no part of this appropriation shall be available for paying any claim allowed in excess of \$75,000 until after the expiration of sixty days from the date upon which a report giving the name of the person to whom the refund is to be made, the amount of the refund, and a summary of the facts and the decision of the Commissioner of Internal Revenue is submitted to the Joint Committee on Internal Revenue Taxation: *Provided further*, That a report shall be made to Congress of the disbursements hereunder as required by such Acts, including the names of all persons and corporations to whom payments are made together with the amount paid to each: *Provided further*, That no part of this appropriation shall be available to refund any amount paid by or collected from any manufacturer, producer, or importer in respect of the tax imposed by subdivision (3) of section 600 of the Revenue Act of 1924, or subdivision (3) of section 900 of the Revenue Act of 1921 or of the Revenue Act of 1918, unless the Commissioner of Internal Revenue certifies to the proper disbursing officer that such manufacturer, producer, or importer has filed with the Commissioner, under regulations prescribed by the Commissioner with the approval of the Secretary of the Treasury, a bond in such sum and with such sureties as the Commissioner deems necessary, conditioned upon the immediate repayment to the United States of such portion of the amount refunded as is not distributed by such manufacturer, producer, or importer, within six months after the date of the payment of the refund, to the persons who purchased for purposes of consumption (whether from such manufacturer, producer, importer, or from any other person) the articles in respect of which the refund is made, as evidenced by the affidavits (in such form and containing such statements as the Commissioner may prescribe) of such purchasers, and that such bond, in the case of a claim allowed after the passage of this Act, was filed before the allowance of the claim by the Commissioner.

PUBLIC BUILDINGS

Supreme Court.
Acquiring site for building.
Ante, p. 631.

For the acquisition of site for a building for the Supreme Court of the United States, in Washington, District of Columbia, as authorized in the Act approved May 25, 1926, \$1,500,000.

War Department.

WAR DEPARTMENT

Inland Waterways Corporation.

INLAND WATERWAYS CORPORATION

Purchase of remainder of capital stock.
Vol. 43, p. 360.
Vol. 41, pp. 458, 499.

For the purchase of the remainder of the capital stock authorized by section 2 of the Act entitled "An Act to create the Inland Waterways Corporation for the purpose of carrying out the mandate and purpose of Congress as expressed in sections 201 and 500 of the Transportation Act, and for other purposes," approved June 3, 1924, \$2,000,000, to remain available until expended.

FINANCE DEPARTMENT

Finance Department.

For amount required to make monthly payments to Clyde L. West, late of Company B, Eighth Infantry, and Hospital Corps, United States Army, in accordance with the Act approved July 3, 1926, fiscal year 1927, \$1,193.33.

Clyde L. West.
Monthly payments to.
Post, p. 1753.

JUDGMENTS, UNITED STATES COURTS

Judgments, United States Courts.

For payment of the final judgments and decrees, including costs of suits, which have been rendered under the provisions of the Act of March 3, 1887, entitled "An Act to provide for the bringing of suits against the Government of the United States," as amended by the Judicial Code, approved March 3, 1911, certified to the Sixty-ninth Congress in House Document Numbered 617, namely: Under the Department of Commerce, \$984.64; under the War Department, \$8,445.10; in all, \$9,429.74, together with such additional sum as may be necessary to pay interest on the respective judgments at the rate of 4 per centum from the date thereof until the time this appropriation is made.

Payment of.
Vol. 24, p. 505.

Vol. 36, p. 1137.
Classification.

For payment of judgments, including costs of suits, rendered against the Government of the United States by the United States district courts under the provisions of the Act of August 10, 1917 (Fortieth Statutes, pages 276-279), certified to the Sixty-ninth Congress in House Document Numbered 618, as follows: Under the United States Railroad Administration, \$94,272.22; under Navy Department, \$2,637.28; in all, \$96,909.50, together with such additional sum as may be necessary to pay interest as and where specified in such judgments.

Judgments in Lever Act suits.
Vol. 40, pp. 276-279.

Interest.

For the payment of judgments, including costs of suits, rendered against the Government of the United States by United States district courts under the provisions of an Act entitled "An Act authorizing suits against the United States in admiralty for damage caused by and salvage services rendered to public vessels belonging to the United States, and for other purposes," approved March 3, 1925 (Forty-third Statutes, page 1112), certified to the Sixty-ninth Congress in House Document Numbered 619, as follows: Under the Navy Department, \$900; under the Treasury Department, \$980; in all, \$1,880, together with such additional sum as may be necessary to pay interest as and where specified in such judgments.

Collision damages suits.
Vol. 43, p. 1112.

Interest.

For the payment of judgments rendered against the Government of the United States by United States district courts under the provisions of the Act entitled "An Act to authorize condemnation proceedings of lands for military purposes," approved July 2, 1917 (Fortieth Statutes, page 241), as amended by the Act approved April 11, 1918 (Fortieth Statutes, page 518), certified to the Sixty-ninth Congress in House Document Numbered 620, as follows: Under the War Department, \$37,023.21.

Lands condemned for military purposes.

Vol. 40, pp. 241, 518.

For payment of the judgment rendered against the Government of the United States by the United States District Court for the Southern District of Florida under the provisions of the Act entitled "An Act for the relief of the owners of the dredge Maryland," approved August 24, 1921 (Fortieth Statutes, part 2, page 1567), certified to the Sixty-ninth Congress in House Document Numbered 621, as follows: Under the Navy Department, \$1,000.

Owners of dredge "Maryland."

Vol. 42, p. 1567.

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.

Right of appeal.

Judgments, Court of
Claims.

JUDGMENTS, COURT OF CLAIMS

Payment of.

For payment of the judgments rendered by the Court of Claims and reported to the Sixty-ninth Congress in House Document Numbered 622, namely: Under the Department of the Interior, \$10,547.14; under the Navy Department, \$98,602.29; under the Treasury Department, \$395; under the War Department, \$119,159.41; in all, \$228,703.84.

Classification.

None of the judgments contained under this caption which have not been affirmed by the Supreme Court or otherwise become final and conclusive against the United States shall be paid until the expiration of the time within which application may be made for a writ of certiorari under subdivision (b), section 3, of the Act entitled "An Act to amend the Judicial Code, and to further define the jurisdiction of the circuit courts of appeals and of the Supreme Court, and for other purposes," approved February 13, 1925.

Right of appeal, etc.

None of the judgments contained under this caption which have not been affirmed by the Supreme Court or otherwise become final and conclusive against the United States shall be paid until the expiration of the time within which application may be made for a writ of certiorari under subdivision (b), section 3, of the Act entitled "An Act to amend the Judicial Code, and to further define the jurisdiction of the circuit courts of appeals and of the Supreme Court, and for other purposes," approved February 13, 1925.

Vol. 43, p. 939.

Audited claims.

AUDITED CLAIMS

Payment of, certified
by General Account-
ing Office.

SEC. 2. That for the payment of the following claims, certified to be due by the General Accounting Office under appropriations the balances of which have been exhausted or carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874, and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1924 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884, as fully set forth in House Document Numbered 611, Sixty-ninth Congress, there is appropriated as follows:

Vol. 18, p. 110.

Vol. 23, p. 254.

INDEPENDENT OFFICES

Independent offices.

For contingent expenses, Civil Service Commission, \$4.25.
For Federal Power Commission, \$57.22.
For Interstate Commerce Commission, 99 cents.
For preservation of collections, National Museum, \$28.90.
For Advisory Committee for Aeronautics, \$1,018.59.
For fuel, lights, and so forth, State, War, and Navy Departments Buildings, \$6,491.19.
For United States Tariff Commission, \$1.17.
For medical and hospital services, Veterans' Bureau, \$5,462.29.
For salaries and expenses, Veterans' Bureau, \$137.24.
For vocational rehabilitation, Veterans' Bureau, \$10,454.24.

DISTRICT OF COLUMBIA

District of Columbia.

For fees of witnesses, Supreme Court, District of Columbia, \$43.55.
For miscellaneous expenses, Supreme Court, District of Columbia, \$187.38.

Proportion from Dis-
trict revenues.

The preceding audited claims under the caption "District of Columbia" shall be paid in the proportions of 60 per centum out of the revenues of the District of Columbia and 40 per centum out of the Treasury of the United States.

DEPARTMENT OF AGRICULTURE

Department of Agri-
culture.

For increase of compensation, Department of Agriculture, \$14.
For miscellaneous expenses, Department of Agriculture, \$31.20.
For general expenses, Extension Service, \$2.03.
For general expenses, Bureau of Animal Industry, \$628.68.
For meat inspection, Bureau of Animal Industry, \$47.11.

For general expenses, Bureau of Plant Industry, \$64.72.
 For general expenses, Weather Bureau, 50 cents.
 For general expenses, Forest Service, \$516.26.
 For general expenses, Bureau of Entomology, \$4.40.
 For general expenses, Bureau of Biological Survey, \$79.63.
 For general expenses, Bureau of Public Roads, \$2.25.
 For administration of the United States Warehouse Act, \$21.45.
 For stimulating agriculture and facilitating distribution of products, 45 cents.

DEPARTMENT OF COMMERCE

For collecting statistics, Bureau of Census, \$3.80.
 For aviation, Navy (Navy transfer to Commerce, Bureau of Department of Commerce. Mines, Act May 21, 1920), \$9.17.
 For investigating mine accidents, \$15.
 For pay and allowances, commissioned officers, Coast and Geodetic Survey, \$355.05.
 For party expenses, Coast and Geodetic Survey, \$9.25.
 For general expenses, Lighthouse Service, \$95.79.
 For miscellaneous expenses, Bureau of Fisheries, \$16.99.

DEPARTMENT OF THE INTERIOR

For Geological Survey, \$77.73. Interior Department.
 For Saint Elizabeths Hospital, \$2.35.
 For engineering, Bureau of Engineering (Navy transfer to Interior-Geological Survey, Act May 21, 1920), \$31.50.
 For reindeer for Alaska, \$63.20.
 For Army pensions, \$127.50.
 For general expenses, Indian Service, \$66.
 For purchase and transportation of Indian supplies, \$11.46.
 For suppressing liquor traffic among Indians, \$180.36.
 For lands and improvements for Choctaws in Mississippi, \$480.
 For industrial work and care of timber, \$45.
 For maintenance and operation, waterworks, Papago Indian villages, Arizona, \$38.22.
 For maintenance and operation, pumping plants, San Xavier Reservation, Arizona (reimbursable), \$5.60.
 For irrigation system, Fort Hall Reservation and ceded lands, Idaho, \$45.25.
 For Indian schools: Support, \$3,186.49.
 For Indian school, Greenville, California: Repairs and improvements, \$149.54.
 For Indian school, Riverside, California, \$1.53.
 For Indian school, Tomah, Wisconsin, \$4.50.
 For Indian school, Wahpeton, North Dakota, \$5.50.
 For relieving distress and prevention, and so forth, of diseases among Indians, \$85.97.
 For support of Indians in Arizona, \$479.45.
 For support of Sioux of different tribes; subsistence and civilization, South Dakota, \$3.50.

DEPARTMENT OF JUSTICE

For protecting interests of the United States in customs matters, Department of Justice. 84 cents.
 For salaries, fees, and expenses of marshals, United States courts, \$1,352.35.
 For salaries and expenses of district attorneys, United States courts, \$182.26.

For salaries and expenses of clerks, United States courts, \$8.67.
 For fees of commissioners, United States courts, \$4,787.70.
 For fees of jurors, United States courts, \$11.10.
 For fees of witnesses, United States courts, \$37.70.
 For miscellaneous expenses, United States courts, \$572.82.

DEPARTMENT OF LABOR

Department of Labor.

For contingent expenses, Department of Labor, \$7.81.
 For miscellaneous expenses, Bureau of Naturalization, \$8.54.
 For expenses of regulating immigration, \$488.65.
 For immigrant station, Ellis Island, New York, \$375.

NAVY DEPARTMENT

Navy Department.

For organizing the Naval Reserve Force, \$93.76.
 For pay of the Navy, \$42,546.42.
 For provisions, Navy, Bureau of Supplies and Accounts, \$24.05.
 For engineering, Bureau of Engineering, \$9,607.13.
 For pay, Marine Corps, \$18,104.67.
 For pay, miscellaneous, \$3,090.32.
 For aviation, Navy, \$1,062.24.
 For maintenance, quartermaster's department, Marine Corps, \$231.25.
 For transportation, Bureau of Navigation, \$1,076.86.
 For freight, Bureau of Supplies and Accounts, \$1,639.54.
 For maintenance, Bureau of Supplies and Accounts, \$80.97.
 For instruments and supplies, Bureau of Navigation, \$7,705.77.
 For ordnance and ordnance stores, Bureau of Ordnance, \$56,099.59.
 For construction and repair, Bureau of Construction and Repair, \$140.
 For bringing home remains of officers, and so forth, Navy Department, \$98.08.
 For maintenance, Bureau of Yards and Docks, \$4.
 For gunnery and engineering exercises, Bureau of Navigation, \$10.
 For fuel and transportation, Bureau of Supplies and Accounts, \$36.
 For care of hospital patients, Bureau of Medicine and Surgery, \$685.
 For medical and hospital services, Veterans' Bureau (transfer to Navy, Act of February 13, 1923), \$1.10.

DEPARTMENT OF STATE

State Department.

For salaries, Consular Service, \$971.91.
 For contingent expenses, United States consulates, \$56.19.
 For relief and protection of American seamen, \$348.28.
 For transportation of diplomatic and consular officers, \$55.

TREASURY DEPARTMENT

Treasury Department.

For increase of compensation, Treasury Department, \$36.93.
 For collecting the revenue from customs, \$470.09.
 For collecting the internal revenue, \$395.01.
 For salaries and expenses of collectors, and so forth, of internal revenue, \$153.16.
 For enforcement of Narcotic and National Prohibition Acts, internal revenue, \$4,311.96.
 For enforcement of National Prohibition Act, internal revenue, \$995.30.
 For refunding taxes illegally collected, \$13,012.77.
 For refunding internal-revenue collections, \$1,337.23.

For payment of judgments against internal-revenue officers, \$448.08.

For Coast Guard, \$1,583.11.

For plate printing, Bureau of Engraving and Printing, \$1.38.

For suppressing counterfeiting and other crimes, \$4.75.

For pay of personnel and maintenance of hospitals, Public Health Service, \$1,114.58.

For medical and hospital services, Public Health Service, \$746.21.

For quarantine service, \$2.03.

For field investigations of public health, \$2.07.

For freight, transportation, and so forth, Public Health Service, \$23.91.

For maintenance, marine hospitals, Public Health Service, \$217.91.

For salaries and expenses, Veterans' Bureau (transfer to Public Health Service, Act February 13, 1923), \$82.67.

For repairs and preservation of public buildings, \$183.60.

For general expenses of public buildings, \$7.92.

For furniture and repairs of same for public buildings, \$65.73.

For vaults and safes for public buildings, \$2.50.

For operating supplies for public buildings, \$325.29.

WAR DEPARTMENT

War Department.

For contingent expenses, War Department, \$2.50.

For printing and binding, War Department, \$2,982.28.

For registration and selection for military service, \$8.64.

For pay, and so forth, of the Army, \$158,253.90.

For pay of the Army, \$17,143.86.

For increase of compensation, Military Establishment, \$16,396.38.

For increase of compensation, War Department, \$1.53.

For increase of compensation, War Department proper, \$97.66.

For pay, and so forth, of the Army, war with Spain, \$145.45.

For mileage to officers and contract surgeons, \$539.99.

For mileage of the Army, \$125.72.

For subsistence of the Army, \$224.95.

For regular supplies of the Army, \$3,839.24.

For clothing and equipage, \$170.37.

For clothing and camp and garrison equipage, \$26.

For Army transportation, \$9,210.93.

For incidental expenses, Quartermaster's Department, \$6.65.

For incidental expenses of the Army, \$9.60.

For general appropriations, Quartermaster Corps, \$23,389.06.

For horses for Cavalry, Artillery, Engineers, and so forth, \$10.

For construction and repair of hospitals, \$29.90.

For replacing clothing and equipage, \$5.

For supplies, services and transportation, Quartermaster Corps, \$11,369.68.

For barracks and quarters, \$77.55.

For acquisition of land, Camp Knox, Kentucky, \$291.91.

For Signal Service of the Army, \$29.78.

For Air Service, production, \$587.78.

For Air Service, Army, \$748.27.

For Medical and Hospital Department, \$173.23.

For library, Surgeon General's office, \$31.90.

For engineer equipment of troops, \$1,124.98.

For maintenance of fire-control installations, \$1,175.

For maintenance of fire-control installations, insular possessions, \$145.

For maintenance of fire control, Panama Canal, \$65.

For fire control, Panama Canal, 3 cents.

For armament of fortifications, Panama Canal, \$190.62.
 For armament of fortifications, \$35,249.47.
 For armament of fortifications, insular possessions, \$6.21.
 For Field Artillery armament, \$413.22.
 For manufacture of arms, \$2.50.
 For Ordnance Service, \$45.50.
 For ordnance stores and supplies, \$261.66.
 For replacing ordnance and ordnance stores, \$4.
 For proving-ground facilities, \$366.19.
 For repairs of arsenals, \$753.19.
 For quartermaster supplies, equipment, and so forth, Reserve Officers' Training Corps, \$17.
 For Organized Reserves, \$455.33.
 For arming, equipping, and training the National Guard, \$14,781.31.
 For artificial limbs, \$525.
 For headstones for graves of soldiers, \$12.09.
 For disposition of remains of officers, soldiers, and civil employees, \$14.50.
 For payment of claims for loss of firearms, and so forth, taken by United States troops during labor strikes in 1914 in Colorado, \$6.78.
 For National Home for Disabled Volunteer Soldiers, Eastern Branch, \$25.41.
 For National Home for Disabled Volunteer Soldiers, Southern Branch, \$190.20.
 For National Home for Disabled Volunteer Soldiers, Pacific Branch, \$99.67.
 For National Home for Disabled Volunteer Soldiers, Western Branch, \$153.76.
 For construction and repair, Bureau of Construction and Repair (Navy transfer to War, Act May 21, 1920), \$3.58.

POST OFFICE DEPARTMENT—POSTAL SERVICE

(Out of the postal revenues)

Post Office Department.

For balances due foreign countries, \$9,339.78.
 For city delivery carriers, \$262.63.
 For clerks, first and second class post offices, \$42.74.
 For clerks, third-class post offices, \$142.
 For compensation to postmasters, \$59.50.
 For compensation to assistant postmasters, \$85.32.
 For electric and cable car service, \$1,033.43.
 For indemnities, domestic mail, \$12,043.41.
 For indemnities, international mail, \$1,312.17.
 For mail messenger service, \$40.
 For post-office equipment and supplies, \$28.40.
 For railroad transportation, \$471.74.
 For rent, light, and fuel, \$1,323.94.
 For rural delivery service, \$318.81.
 For temporary city delivery carriers, \$535.
 For temporary clerk hire, \$769.03.
 For unusual conditions at post offices, \$230.
 For vehicle service, \$123.43.

Additional to meet increases in rates of exchange.

Total, audited claims, section 2, \$538,199.39, together with such additional sum due to increases in rates of exchange as may be necessary to pay claims in the foreign currency as specified in certain of the settlements of the General Accounting Office.

Title of Act.

SEC. 3. This Act hereafter may be referred to as the "First Deficiency Act, fiscal year 1927."

Approved, February 28, 1927.