

SECOND DEFICIENCY APPROPRIATION BILL, FISCAL  
YEAR 1926

JUNE 24, 1926.—Committed to the Committee of the Whole House on the state  
of the Union and ordered to be printed

Mr. MADDEN, from the Committee on Appropriations, submitted the  
following

REPORT

[To accompany H. R. 13040]

The Committee on Appropriations, in presenting the accompanying bill making appropriations to supply urgent deficiencies in appropriations for the fiscal year 1926, and prior fiscal years, and to provide supplemental appropriations for the fiscal years 1926 and 1927, and for other purposes, submits the following in explanation thereof:

The estimates upon which the bill is based were submitted by the President in House Documents Nos. 274-278, 282, 283, 285, 286, 290-292, 295-306, 309, 310, 314, 315, 322-334, 336, 340-342, 345-357, 359, 361-365, 367, 368, 370, 372-375, 379, 380, 382-385, 387-395, 399-406, 408, 410-415, 418-427, 430, 433-436, 438-444, and 452 of the present session, aggregating \$46,883,349.72.

The amount recommended to be appropriated in the bill is \$43,372,065.34, of which \$131,642.53 is on account of the legislative branch, leaving \$43,240,422.81 for the executive and judicial branches.

The amount recommended in the bill is \$3,511,284.38 less than the total of the Budget estimates considered by the committee.

The amount recommended to be appropriated in the bill is payable as follows:

From the revenues of the District of Columbia-----	\$1,153,656.87
From the postal revenues-----	2,730,693.05
From the reclamation fund-----	54,640.00
From the military post construction fund-----	2,250,000.00
From the general fund of the Treasury-----	37,183,075.42

43,372,065.34

The division of the amount recommended to be appropriated by fiscal years shows that of the total sum granted, \$43,372,065.34, there is assigned to the fiscal year 1927 the sum of \$34,072,929 and to the fiscal year 1926 and prior fiscal years, including judgments and claims, the sum of \$9,299,136.34.

The \$34,072,929 for the fiscal year 1927 is composed almost entirely of sums brought about by new laws or treaties, the amounts for which could not be included in the regular annual bills. The chief items comprising this total are as follows: Public buildings projects under the act of May 25, 1926, \$13,987,810; military post construction fund, \$2,250,000; refund of automobile and cigar taxes under the revenue act of 1926, \$5,250,000; construction of Coast Guard cutters under the act of June 10, 1926, \$1,000,000; addition to the District of Columbia Jail, \$275,000; acquisition of lands for the parkway connecting Rock Creek and Potomac Parks, \$600,000; carrying into effect the act providing for commercial aviation, \$625,000; continuation of work on the Coolidge Dam, Ariz., \$725,000; completion of the Federal Industrial Institution for Women at Alderson, W. Va., \$1,509,300; for the Foreign Service building fund, \$435,000; for the acquisition of land for a target range in Vermont, \$200,000; for beginning work in connection with the Government exhibit at the exposition to be held in Seville, Spain, \$200,000.

In addition to the foregoing sums, there are included for the fiscal year 1927 supplemental amounts not based upon recent laws, among which are the following principal items: For reconstructing the roof, attic, and ceilings of the second story of the Executive Mansion, \$375,000; for continuation of prosecution of the suits involving the cancellation of oil leases, \$100,000; for additional personnel in the General Accounting Office, \$150,560; for permanent improvements in national forests in southern California to facilitate fire protection and prevention, \$100,000; for maintenance and operation of airplanes heretofore provided for the training of graduates of the Naval Academy, \$260,000; for additional personnel and expenses for the enforcement of the national prohibition act, \$2,686,760; for additional funds to enable the customs service to fill vacancies and keep current with increasing customs business, \$505,055; for subsistence of the Army to provide for increased costs in ration components, \$1,999,390.

Of the amount recommended for the fiscal year 1926 and prior years, \$9,299,136.34, the sum of \$3,169,674.64 covers judgments, audited claims, and damage and other claims, certified under statutes authorizing their adjudication; \$2,724,021.37 represents sums to cover necessary expenses of the postal service for the remainder of the fiscal year 1926 and to care for audited accounts for prior years; \$751,723.98 represents sums for the maintenance of United States courts and penitentiaries for the remainder of the fiscal year 1926 and prior years; \$687,336 is to reimburse the reclamation fund for funds expended during the fiscal year 1926 and prior years for maintenance of the Colorado River front work and levee system adjacent to the Yuma irrigation project under the act of March 3, 1925; and the remainder of the amount for 1926 and prior fiscal years—less than \$2,000,000—represents deficiencies or supplemental sums for all other branches of the Government service.

## HOUSE OF REPRESENTATIVES

For the House of Representatives the bill carries a total of \$64,942.53, which includes \$20,000 for payments of gratuities to widows of deceased Members of the House; \$9,271.38 for payments to contestants and contestees for expenses incurred in contested elections incident to seats in the Sixty-ninth Congress; \$3,270 for additional compensation for employees named in House Resolution No. 202 of the present session; \$28,150 for miscellaneous expenses of the House of Representatives, including expenses of special and select committees; and \$4,251.15 for furniture and material for repairs thereto.

## JOINT COMMITTEE ON PRINTING

An item of \$10,000 is recommended for completion of work on the Biographical Directory of the American Congress now being compiled by the Joint Committee on Printing under concurrent resolution of Congress.

## JOINT COMMITTEE TO INVESTIGATE NORTHERN PACIFIC LAND GRANTS

The unexpended balance of the \$50,000 heretofore appropriated to enable the Joint Committee to Investigate Northern Pacific Land Grants is recommended to be reappropriated and continued during the fiscal year 1927 to enable the committee to complete its investigations and submit its report. The amount reappropriated is approximately \$38,000 and is also made available to enable the committee to pay the secretary and special disbursing agent at a rate not to exceed \$50 a month for services rendered since the creation of the committee.

## ARCHITECT OF THE CAPITOL

The sum of \$18,500 is recommended for the installation of a 6-inch wrought-iron fire line in the basement of the House Office Building to afford better fire protection; and an estimate of \$21,000 for the installation of a sprinkler system in the attic of the House Office Building has been eliminated. The sum of \$30,000 has been included for repairs to the steam transmission line and rebuilding the approach to the northeast corner of the House Office Building. There is also included \$5,000 for special repairs to and rebuilding of the subway cars connecting the Senate Office Building and the Capitol Building.

## EXECUTIVE

The sum of \$100,000 is recommended to enable the President to continue the prosecution of suits to cancel certain leases of oil lands and cancellation of contracts under the act of February 8, 1924. The sum of \$375,000 is included for reconstructing the roof, attic, and ceilings of the second story of the Executive Mansion under the supervision of the Director of Public Buildings and Public Parks of the National Capital. The condition of the roof and attic story of the White House and its need of reconstruction has heretofore been called to the attention of Congress and it is believed that the work should no longer be delayed.

## BOARD OF MEDIATION

The appropriations heretofore made for the Railroad Labor Board, aggregating \$285,220, are made available and transferred to the Board of Mediation for expenses under the new railway labor act, approved May 20, 1926.

## GENERAL ACCOUNTING OFFICE

The sum of \$150,560 is included in the bill for the fiscal year 1927 to enable the General Accounting Office to furnish from its records evidence of financial transactions between the Government and Indian tribes for use of the Department of Justice in defense of suits. Eleven cases are now pending in the Court of Claims involving the furnishing of financial information from Government accounts. The possible amount involved in the claims in these 11 cases, excluding interest, is over \$409,000,000, and the present force of the General Accounting Office is unable to furnish the information as to these claims as rapidly as the Department of Justice needs it.

## DISTRICT OF COLUMBIA

For the District of Columbia there is recommended a total of \$1,153,656.87, which is \$454,765.50 less than the amount of the Budget estimates.

For uniforms for the police and fire departments, under a recent act of Congress, there is recommended \$82,000, instead of the estimate of \$165,520, the amount allowed being on the basis of six-months' requirements instead of the full fiscal year, and is granted in this manner in order that a survey may be made of the needs of the personnel for uniforms and equipment, and such additional sums as may be needed to complete the fiscal year 1927 can be incorporated in the deficiency bill this coming December.

The sum of \$600,000 is included to complete the acquisition of lands connecting Rock Creek Park and Potomac Park, the sum to be paid from the special surplus fund of the District under the act of February 2, 1925.

For additional facilities at the District jail there is recommended \$275,000 in lieu of the estimated amount of \$300,000, the committee being of the opinion that the sum granted will be sufficient to provide the necessary facilities and equipment for the accommodation of 200 additional prisoners.

There is also recommended \$68,425.06 for the settlement of claims under the act of April 13, 1926, in favor of certain retired members of the police and fire departments whose pensions were not paid in full from January 1, 1911, to July 30, 1915, due to the insufficiency, during that period, of the pension fund.

Provision is included in the bill for the acquisition of additional book typewriters in the office of the recorder of deeds to replace machines worn out or unserviceable.

A paragraph is also included in the bill permitting the Commissioners of the District of Columbia in the execution of the provisions of law requiring an increase in water rates of 12½ per cent, to fix the rates at the nearest amount not containing fractional cents wherever they find that the application of the 12½ per cent increase to existing rates would result in rates with fractional cents.



The estimates contained an item of \$345,000 for the construction of bathing beaches in the District of Columbia in accordance with the authority contained in the act approved May 4, 1926. This act provides for two pools to be located and constructed upon land, heretofore or hereafter acquired for park, parkway, or playgrounds purposes, by the Director of Public Buildings and Public Parks of the National Capital subject to the approval of the National Capital Park and Planning Commission and with the advice of the Fine Arts Commission. The definite location of the pools has not been determined. At a recent meeting of the Park and Planning Commission a resolution was adopted favoring a distributed system of bathing pools to be located in proximity to the large centers of population in connection with other recreational facilities rather than the construction of two large municipal pools involving long transportation, and also favoring the location of the pools authorized by the act as the first unit of the distributed system.

In view of the further study required for the location of the pools already authorized, the possible reduction in their cost due to the establishment of a larger number of smaller pools, the possibly net increased cost involved on account of the larger number of pools, and the absence of a completed and comprehensive plan of furnishing bathing facilities on the basis of the distributed system, the committee recommends the postponement of any appropriation for these facilities until the matter has been thoroughly studied, sites recommended, cost and building data prepared, and a definite and complete program worked out to accomplish the purposes sought. The previous history of bathing facilities in the District of Columbia whereby a beach was provided, a second beach started, and both beaches finally removed by act of Congress should be sufficient justification for deliberate, definite, and carefully planned action before any more money is expended for these purposes. The delay involved in postponement of the appropriation will give the proper administrative authorities an opportunity to prepare and recommend a thorough and completely satisfactory course of action.

#### DEPARTMENT OF AGRICULTURE

The sum of \$20,000 is recommended to enable the Secretary of Agriculture to prepare and send a suitable national exhibit to the Third World Poultry Congress to be held at Ottawa, Canada, during 1927, in accordance with the act approved April 21, 1926.

The sum of \$75,000 is recommended for the Weather Bureau to provide additional weather stations and facilities so that the Weather Bureau may provide additional forecasts and other weather information as contemplated by the act recently passed for the encouragement and promotion of commercial aviation.

An unexpended balance of \$10,000 is continued to enable the Bureau of Animal Industry to have an emergency fund for the control and eradication of the European fowl pest and similar diseases in poultry in the event of an outbreak.

For the Forest Service the sum of \$100,000 is recommended for permanent improvements in the four national forests in southern California, to be expended in conjunction with a like amount to be

contributed by local interests in preventing forest fires and the consequent devastation from the burning over of large areas of Government timberland.

The sum of \$10,000 is recommended to be expended in conjunction with the existing allotment of \$7,500 to enable the Bureau of Entomology to investigate the emergency caused by the appearance of the *Thurberia* (wild cotton) weevil in Arizona, and \$35,000 of an existing appropriation is also made available to enable the Federal Horticultural Board to establish a quarantine to prevent the spread of this insect from the present area to other cotton sections in Arizona and adjacent States.

#### DEPARTMENT OF COMMERCE

The sum of \$375,000 is recommended for printing and binding for the Patent Office to care for the increased volume of patents and to catch up in the arrears of Patent Office printing caused by a carry-over of printing from the fiscal year 1925.

An item of \$50,000 is included, instead of the estimated amount of \$60,000, to provide for dwellings for the lighthouse keepers at Cleveland, Ohio, and for the erection of a boathouse, all in accordance with the act of May 22, 1926.

The sum of \$20,000, together with a transferred amount of \$10,000, is recommended for the establishment of a fish-cultural station in Colorado as an auxiliary to the Leadville station. The amount recommended is to cover the construction of buildings and other facilities, the site to be acquired by gift.

For carrying into effect the act of May 20, 1926, to encourage and regulate the use of aircraft in commerce, there is recommended the sum of \$550,000, of which \$250,000 is for general expenses of administration, inspection, licensing, etc., under the act, and \$300,000 is for the establishment of aids to air navigation, the equipment of additional air mail routes for day and night flying, and the construction and operation of the necessary lighting, radio, and other signaling and communicating structures and apparatus. In addition to this amount, there will be transferred to the Department of Commerce the personnel and appropriations heretofore granted to the Post Office Department for the maintenance and lighting of existing air ways used by the air mail.

For the Bureau of Standards the sum of \$50,000 is appropriated for the acquisition of a site by gift, the erection of a building, and the installation of the master track scale now owned by the Government and stored at the Washington Navy Yard. The scale will be placed in the railroad freight yard district of Chicago and will serve as a master scale to test the scale-testing cars belonging to the Government, the States, and the railroads.

#### DEPARTMENT OF THE INTERIOR

A paragraph constituting the chief clerk of the department as the chief executive officer of the department, heretofore carried for many years annually in the Interior Department appropriation act, and dropped therefrom this year in the belief that it was permanent law, is recommended in order that there may not be a discontinuance of that phase of the administration of the Interior Department.

The item of \$20,000, requested for the purpose of holding a conference on education, reclamation, and recreation in Hawaii has been eliminated, there being no permanent law to support the appropriation.

For the Bureau of Indian Affairs there is recommended \$917,385.16, of which \$725,000 is included for the continuance of the work on the Coolidge Dam on the Gila River, near San Carlos, Ariz. The sum of \$450,000 was requested for this purpose in the 1927 Budget to be included in the regular Interior Department bill, but was eliminated from that bill pending the conclusion of negotiations between the Government and the Southern Pacific Railroad Co. over the removal of the tracks from the reservoir site. The successful conclusion of negotiations with the railroad company in the interim warrants the appropriation of the \$450,000, together with an additional sum of \$275,000 at this time, to continue the work on the dam.

Additional sums are recommended for the Indian Service, including \$40,000 for repairs and improvements to the Seneca Indian school, Wyandotte, Okla., to increase the capacity by a hundred pupils; \$65,000 for reclaiming approximately 4,000 acres of land within or adjacent to the Lumme Indian Reservation, Wash., and other smaller items authorized by recent acts of Congress and for the payment of claims properly adjusted and audited.

For the Bureau of Reclamation the sum of \$50,000 is recommended to enable the bureau to continue construction incidental to the removal of slides and canal relocation on the Riverside Canal, Riverside irrigation district, Boise project, Idaho.

An item of \$687,336 is recommended to reimburse the reclamation fund for all costs incurred prior to June 30, 1926, and paid from the reclamation fund, for the operation and maintenance of the Colorado River front work and levee system adjacent to the Yuma project in accordance with section 16 of the rivers and harbors act, approved March 3, 1925.

The sum of \$25,000 is recommended for completing investigations of the feasibility of irrigation and related problems on the Columbia River and its tributaries in accordance with the act approved April 13, 1926.

#### DEPARTMENT OF JUSTICE

For the Department of Justice a total of \$2,717,947.63 is recommended. Of this sum, \$1,148,647.63 is composed of numerous items of routine maintenance and operation of the United States courts, penitentiaries, and support of prisoners in institutions other than United States penitentiaries. Two unusual items are included in the remainder of the sum for the department. The sum of \$60,000 is granted for carrying into effect the provisions of the act of February 21, 1924, directing the institution of suits to determine the title to lands in former naval oil reserve No. 1 in California and to arrest the exhaustion of the oil within that area.

For the Federal Industrial Institution for Women at Alderson, W. Va., authorized under the act of June 7, 1924, there is recommended the sum of \$1,509,300 to provide for the completion of the construction and the complete equipment for the accommodation of not less than 500 inmates. An initial appropriation for commencing work was granted in the deficiency act approved March 4, 1925,

in the sum of \$909,100 and in addition a contract authorization of \$172,000. The amount granted in the bill is \$225,100 less than the amount requested in the Budget estimates. The total cost of the institution, including the sums herein and heretofore appropriated, will aggregate \$2,418,400, or a per capita outlay of \$4,836 exclusive of the larger part of the site. The committee in eliminating the \$225,100 from the Budget estimates, has specified the purposes for which the money is to be expended and reduced the estimated amounts for certain of the buildings, the construction of roads and walks, and a number of minor items of equipment, etc. The amounts recommended should provide a modern and model institution entirely within the purposes contemplated in the act of June 7, 1924, and even with the sums recommended the per capita outlay will be in excess of that expended per capita for many of the finest hospitals erected for the care of war veterans.

Provision is made in the appropriation for a 10 per cent exchange of amounts, a reappropriation of the unexpended balance of the \$909,100 heretofore granted, and a direction to the Attorney General that the amount in the bill, plus the previous appropriation, shall provide an institution complete in every respect for the accommodation of not less than 500 women in accordance with the purposes of the act. It is the opinion of the committee that this can and should be done and that the total sum of \$2,418,400 is the very maximum that should be expended for an institution of the size and character contemplated by the act.

#### NAVY DEPARTMENT

In addition to minor items of claims authorized by law, the sum of \$260,000 is recommended for naval aviation. This is allowed to provide for the maintenance and operation of 16 planes carried in the deficiency act of March 3, 1926, to provide aviation training to graduates of the Naval Academy in accordance with the new policy of the Navy Department to provide aviation training for Naval Academy graduates upon leaving the academy.

#### POST OFFICE DEPARTMENT

For the Post Office Department a total of \$2,724,021.37 is recommended. The amount is composed entirely of items of routine maintenance and operation of the Postal Service, due to varying conditions of increased business or increased cost of supplies and services at the time they were furnished or rendered over and above the cost estimated at the time the appropriations were granted. The outstanding items are \$960,453.24 to cover audited accounts for special delivery fees during the fiscal year 1925, \$940,000 to cover increased cost of supplies and materials for the motor-vehicle service, \$75,000 for increased maintenance and operation costs for the air mail service, and \$330,712.83 for the payment of balances to foreign countries in the adjudication of amounts due foreign countries under postal convention agreements.



## DEPARTMENT OF STATE

A total of \$872,727.37 is recommended for the Department of State, practically all of which is due to new laws passed at this session of Congress, or new treaties recently entered into with other countries. The outstanding amounts in this total include \$92,029.41 for refunding to the Government of China in accordance with the act of May 21, 1924, the balance of the indemnities required by such act to be returned to that Government. These sums would have been refunded without appropriation had it not been for the fact that they were erroneously covered into the Treasury and could not be paid without action by Congress.

An item of \$50,000 is included to enable the War Department to make the necessary surveys of Rainy Lake and contiguous waters for report to the International Joint Commission in order that they may make recommendations to the United States Government and the Government of Canada for the adjustment of problems confronting the two Governments in connection with those waters.

The sum of \$30,000 is included for the International Fisheries Commission to carry into effect article 11 of the treaty of December 23, 1925, between the United States and Mexico for the conservation and development of the marine life resources off the coasts of both countries. The amount estimated for the United States' share was \$100,000 which included the sum of \$75,000 for the purchase of a patrol boat. This sum was eliminated and in its stead \$5,000 is carried for boat hire pending a more accurate determination of the exact needs of the United States members to carry on their duties under the treaty.

The sum of \$2,000,000 was included in the Budget estimates for commencing work under the Foreign Service building program. The committee has included in the bill an item of \$435,000, in general terms, to cover the known and definite wants at this time which include \$315,000 for property at Brussels, Belgium, and \$120,000 for the complete furnishing and equipment of the embassy building at London. No meeting of the Foreign Service Building Commission has been held thus far and the committee was of the opinion that when definite conclusions and recommendations had been reached requiring additional funds, the money could be provided at the forthcoming session of Congress.

The sum of \$200,000 is recommended for preliminary expenses of the participation of the United States at the International Exposition to be held at Seville, Spain. Under the act of March 3, 1925, an authorization of \$700,000 was provided for such participation. The date set for the opening was April, 1927, and this has been postponed. The amount granted will provide for the site and permanent building by way of preparation for the exhibits which will be housed there.

A number of smaller items, both of appropriation and reappropriation, for purposes authorized by law are included, as follows: A reappropriation of existing funds for the International Radio Telegraphic Convention to be held in Washington; an appropriation of \$10,000 for expenses of delegates to the general assembly of the International Institute of Agriculture at Rome; an additional appropriation to complete the share of the United States in maintaining during 1926 the Pan American Sanitary Bureau; an appropriation

of \$5,000 for the participation of the United States in the Seventh International Dental Congress to be held at Philadelphia; funds for the completion of the work of revision of the Chinese customs tariff and the inquiry into the extraterritoriality in China; an appropriation of \$15,000 for delegates to the Pan American Congress to be held in Panama; and reappropriations for the Commission on Equitable Use of Waters of the Rio Grande River, the Conference on Oil Pollution of Navigable Waters, and the completion of the consular building at Amoy, China.

Provision is also included for payment for printing incurred in connection with the twenty-third conference of the Interparliamentary Union held in Washington last year.

Provision is also included to make certain appropriations heretofore granted and available for actual expenses of subsistence available to pay per diem rates of subsistence in lieu of actual expenses not to exceed the rates fixed when the appropriations were granted for actual expenses.

#### TREASURY DEPARTMENT

A total of \$23,821,056.10 is recommended for the Treasury Department, of which \$14,156,466 is on account of public buildings. Aside from the amounts for the payment of claims and ordinary expenses of the Treasury Department, the principal items in the bill are as follows:

There is recommended \$48,852.83 for refunds to railroad companies of the amount of interest erroneously collected by the United States under the partial payment provisions of the guaranty sections of the transportation act. In making partial payment of the six-months' guaranty to carriers, the Government in certain cases overpaid the railroads and required from them the payment of interest on such overpayments. The Attorney General has ruled that the Government was not entitled to collect interest on any overpayment under the partial-payment authority and the Government must therefore refund the amounts.

The sum of \$82,500 is recommended for printing and binding for the Treasury Department to cover the unusual costs incurred in getting out the forms, regulations, etc., in putting into effect the revenue act of 1926. The total cost was \$102,500, the difference between that sum and the amount granted being absorbed by existing appropriations.

The sum of \$15,000 is included for additional clerical force in the office of the Treasurer of the United States to handle balances and accounts of the Post Office Department which under a new arrangement will be transferred from the credit of the different postmasters in the banks to the credit of the Treasurer of the United States in Government depositaries, thereby effecting a saving in interest and postal clerical hire approximating \$100,000 a year.

Budget estimates of \$755,055 were recommended for the customs service to be added to the appropriation of \$16,993,000 heretofore granted for the fiscal year 1927, for the collection of customs revenues. Included in the new estimate was an item for the increase of salaries amounting to \$250,000, and this sum the committee has eliminated recommending \$505,055 to provide funds for the filling of vacancies in personnel urgently needed in the collection of customs revenue,

and to provide additional operating expenses to handle the greatly increased volume of customs business. The customs business and receipts have been constantly increasing since the enactment of the tariff act, and it is now estimated that the revenue receipts for the fiscal year 1926 will approximate \$580,000,000, the largest collections from customs revenues in any year in the history of our Government.

The sum of \$2,686,760 is recommended for the enforcement of the national prohibition act, to be added to the appropriation of \$10,635,685 heretofore made for that purpose. At the time the regular appropriation for the fiscal year 1927 was made the reorganization of the prohibition forces under the direction of Assistant Secretary Andrews had not been completed. The redistricting of the country and the reorganization have now been definitely determined, and it is believed by administrative authorities that the additional force which this appropriation provides will make the organization more complete and secure better and more expeditious enforcement of the law. The estimate contemplates the addition of 906 persons to the present force of 3,697, making a total of 4,603, inclusive of the 300 engaged on narcotic work and paid from this appropriation. Included in the new appropriation for their salaries and expenses are special squads for work in connection with the beer and industrial alcohol traffic, additional forces for the border patrol; additional investigators for the headquarters forces, additional personnel in the administrators' offices for bringing current the work on assessment of excise taxes; additional undercover agents; and a number of clerks to be distributed throughout the various enforcement districts. The estimate is reduced by \$244,250, representing one-twelfth of the total amount requested, due to the fact that the item was submitted for the full fiscal year 1927 and it will not be possible to get the complete force contemplated for an average period of more than 11 months of the fiscal year.

The sum of \$5,250,000 is included to enable the Bureau of Internal Revenue to refund automobile and cigar taxes in accordance with sections 1204 and 1205 of the revenue act of 1926. Of this sum, it is estimated that \$4,250,000 will be required for the refund of cigar taxes and \$1,000,000 will be required for the refund of automobile taxes. The total refund involved for automobile taxes is estimated at \$3,000,000 and \$2,000,000 of this amount will be refunded to dealers by adjustments of credits taken by manufacturers on their monthly tax returns, and \$1,000,000 of the amount will be refunded in cash by this appropriation.

The act of June 10, 1926, authorized a construction program for the Coast Guard of 10 cruising cutters to make replacements of old vessels or of vessels heretofore destroyed. There is recommended in the bill the sum of \$1,000,000 to commence the construction of three of the authorized vessels at an estimated cost of not to exceed \$900,000 each. The limit of cost is established in the bill at \$2,700,000 and the Secretary of the Treasury is authorized to enter into contracts for their construction and equipment in sums not to exceed this aggregate amount.

For public buildings a total of \$14,156,466 is recommended. Of this sum, \$168,656 is included for miscellaneous items of construction, repair, and equipment of public buildings already in existence,

and not involved in the construction program under the new public buildings act. The amount recommended under the public buildings act of May 25, 1926, is \$13,987,810.

Of this latter sum \$3,196,000 is recommended for the commencement of work on projects under section 3 of the act; \$4,031,000 for projects under section 5 of the act outside the District of Columbia; \$5,575,000 for projects under section 5 in the District of Columbia; and \$1,185,810 is recommended for administrative expenses.

Under section 3 of the act the limit of cost on 69 projects authorized in the 1913 act is increased by \$15,000,000. The total limit of cost under the 1913 act aggregated \$7,743,921. The additional limit of cost of \$15,000,000 authorized in section 3 provides a new total limit of cost for the 69 projects of \$22,743,921. Due to ambiguity in section 3, which says that the \$15,000,000 additional authorization should be in addition to the total appropriations heretofore made (\$5,020,421) the committee recommends a paragraph making the \$15,000,000 authorization an addition to the total limit of cost heretofore fixed (\$7,743,921). This will make it clear that the estimated limit of cost for the entire 69 buildings as raised by the act should be \$22,743,921, as clearly contemplated by section 3, instead of \$20,020,421, as the wording of the act would seem to require unless amended.

There is included in the bill specific recommendations for contract authority, new limits of cost, and appropriations for 22 of the 69 projects as follows:

City	New limit of cost and contract authority	Approximate balance under previous appropriations now available	New appropriation recommended in this bill	Total appropriations to be available
Athens, Tenn.....	\$90,000	\$45,000	\$15,000	\$60,000
Bayonne, N. J.....	230,000	100,000	30,000	130,000
Chicago, Ill.....	233,000	71,000	30,000	101,000
Coeur d'Alene, Idaho.....	250,000	71,800	30,000	101,800
Des Moines, Iowa.....	665,000	125,500	40,000	165,500
Detroit, Mich.....	600,000		250,000	250,000
Durango, Colo.....	200,000	80,000	20,000	100,000
Jamestown, N. Dak.....	200,000	60,000	15,000	75,000
Lancaster, S. C.....	75,000	42,000	8,000	50,000
Madison, Wis.....	635,552	78,552	75,000	153,552
Missoula, Mont.....	400,000	65,000	60,000	125,000
Montclair, N. J.....	295,000	100,000	35,000	135,000
Mount Carmel, Ill.....	100,000	55,000	20,000	75,000
Newark, N. J.....	3,875,000		1,600,000	1,600,000
Newburyport, Mass.....	102,000	70,000	5,000	75,000
Prescott, Ark.....	60,000		10,000	10,000
St. Louis, Mo.....	1,600,000		500,000	500,000
Savannah, Ga.....	18,000	10,000	8,000	18,000
Syracuse, N. Y.....	1,500,000	550,000	250,000	800,000
Williamson, W. Va.....	195,000	1,000	95,000	96,000
Wilson, N. C.....	235,000	50,000	60,000	110,000
Yonkers, N. Y.....	500,000	162,000	40,000	202,000
Total.....	12,058,552	1,736,852	3,196,000	4,932,852

There is also recommended under section 3 of the public buildings act specific estimated maximum limits of cost for 43 more of the 69 projects authorized therein. Appropriations for these 43 projects are now available in sufficient amounts to start work under the new limits of cost and authority is given the Secretary of the Treasury



to enter into contracts for the full amount. The projects and the new limit of cost together with the appropriations now available are as follows:

City	New limit of cost and contract authority	Appropriations previously made and now available	City	New limit of cost and contract authority	Appropriations previously made and now available
Globe, Ariz.....	\$165,000	\$100,000	Millville, N. J.....	\$90,300	\$30,300
Red Bluff, Calif.....	95,200	50,200	East Las Vegas, N. Mex.....	151,000	116,000
Branford, Conn.....	65,400	45,400	Fort Plain, N. Y.....	75,000	65,000
Putnam, Conn.....	81,500	56,500	Long Island City, N. Y.....	300,000	180,000
Marianna, Fla.....	116,000	66,000	Utica, N. Y.....	800,000	180,000
West Point, Ga.....	65,000	44,000	Akron, Ohio.....	565,000	198,720
Sand Point, Idaho.....	80,000	70,000	Fremont, Ohio.....	175,000	100,000
Batavia, Ill.....	80,000	72,000	Wilmington, Ohio.....	130,000	75,000
Metropolis, Ill.....	90,000	50,000	Donora, Pa.....	95,000	75,000
Paxton, Ill.....	95,000	60,000	Lewiston, Pa.....	108,500	58,500
Shelbyville, Ky.....	70,000	50,000	McKees Rocks, Pa.....	70,000	65,000
Caribou, Me.....	70,000	50,000	Olyphant, Pa.....	100,000	80,000
Fort Fairfield, Me.....	70,000	62,000	Sayre, Pa.....	112,000	75,000
Leominster, Mass.....	125,000	70,000	Tamaqua, Pa.....	70,000	50,000
Southbridge, Mass.....	80,000	62,000	Tarentum, Pa.....	100,000	26,000
Waltham, Mass.....	120,000	58,949	Waynesburg Pa.....	54,000	54,000
Winchester, Mass.....	75,000	55,500	Chamberlain, S. Dak.....	72,000	47,000
Wyandotte, Mich.....	140,000	75,000	Tomah, Wis.....	85,000	62,500
Montevideo, Minn.....	75,000	50,000	Buffalo, Wyo.....	90,000	50,000
Central City, Nebr.....	55,000	55,000			
Fallon, Nev.....	69,500	53,500			
Goldfield, Nev.....	75,000	75,000			
East Orange, N. J.....	285,000	125,000	Total.....	5,570,400	3,089,569

The limits of cost recommended on the 22 projects, namely, \$12,058,552, plus the limits of cost fixed on the 43 projects, namely, \$5,570,400, makes an aggregate limit of cost on the 65 of the 69 projects of not to exceed \$17,628,952. This latter sum deducted from the \$22,743,921, the aggregate maximum limit of cost as estimated under section 3, leaves an unallotted limit of cost of \$5,114,969.

Four projects of the 69 are not included in the bill, either for new appropriations or fixing the limit of cost. They are as follows: Seattle, Wash.; Juneau, Alaska; Malden, Mass.; and San Pedro, Calif. Seattle was recommended for an appropriation of \$500,000 and a new limit of cost of \$3,200,000. Juneau has available now \$133,500 and was recommended for an additional appropriation of \$75,000 and a new limit of cost of \$727,500. The committee has eliminated these two items. In the case of Seattle no determination has been reached as to what should be done in that city, and in the case of Juneau, the committee believed that the limit of cost suggested was excessive considering the Government needs in that Territory. In the cases of Malden and San Pedro for which appropriations of \$500 and \$60,000, respectively, are now available, new limits of cost of \$175,000 and \$740,000, respectively, were suggested, but these the committee has eliminated until a determination could be made and definite recommendations submitted to care for the needs at those points.

In order to protect these four cities a provision has been incorporated in the bill directing the Secretary of the Treasury to allocate and set aside from the total limits of cost under section 3, sufficient sums to provide for the projects in these four places and to cause surveys to be made of the existing conditions, and recommendations to

be submitted to Congress therefor. The aggregate limit of cost recommended tentatively for these four places is \$4,842,500, so it will be seen that in the unallotted amount of \$5,114,969, together with such margins in limits of cost as may not be utilized in the cases of the other 65 buildings, ample margin has been left to provide suitably and in accordance with the intent of the public buildings act for these four projects.

Aside from the four projects just enumerated, no changes are recommended in the limits of cost on the suggested appropriations for the projects under section 3, except the limit of cost of the marine hospital at Detroit, Mich. The estimates suggested a limit of cost of \$850,000 for a 150-bed hospital, which was in excess of \$5,000 per bed. This limit of cost the committee has reduced to \$600,000, a limit of \$4,000 per bed. It is believed by the committee that a suitable hospital at not to exceed \$4,000 per bed can be provided within the limit fixed, inasmuch as the finest hospitals which are being constructed by the Veterans' Bureau are running in some cases less than \$4,000 per bed.

The estimates submitted for buildings outside of the District of Columbia under the \$100,000,000 program contemplated nine projects, with estimates of appropriation to commence work on them aggregating \$4,051,000. Of this sum the committee recommends \$4,031,000 for eight of the projects. The only entirely new project unauthorized by law prior to the act of May 25, 1926, was the sum of \$20,000 for the purchase of the building now occupied by the assay office at Seattle, Wash. This item was included in the estimates because an option, expiring in December next, was held on the building for \$20,000. Since the estimates were submitted the option has been renewed for another year at the same rate and the urgency of making this exception to the projects under section 5 has been eliminated, and the committee therefore dropped the item from the bill, leaving no new projects under the \$100,000,000 limit of cost not heretofore authorized. The eight projects under the \$100,000,000 limit of cost, all of which have been heretofore authorized, are as follows:

Birmingham, Ala., post office and courthouse, additional story; limit of cost, \$425,000; appropriation, \$325,000.

Chicago, Ill., marine hospital, mechanical plant; limit of cost, \$184,000; appropriation, \$100,000.

Chicago, Ill., post-office site; limit of cost, \$5,000,000; appropriation, \$2,225,000.

Memphis, Tenn., subpost office, remodeling; limit of cost, \$325,000; appropriation, \$100,000.

New Orleans, La., quarantine station; limit of cost, and appropriation, \$30,000.

Paris, Tex., post office and courthouse, additional story, limit of cost and appropriation, \$84,000.

Pittsburgh, Pa., post-office site; limit of cost, \$2,077,000; appropriation, \$1,127,000.

Sandusky, Ohio, post office and courthouse, additional story; limit of cost and appropriation, \$40,000.

For the New Orleans, La., quarantine station, the \$30,000 recommended is a new item under section 5 and specifically authorized by section 8 and is the only de novo project under the act of May 25, 1926.

On all of these eight buildings the limits of cost are recommended as submitted by the Treasury Department with the exception of the post-office site at Chicago, Ill., where the estimated limit of cost is reduced from \$6,000,000 to \$5,000,000. This will have the effect of procuring a more compact site at a lessened cost and will reduce the ultimate amount required for the construction of the post-office building by several million dollars.

For public buildings within the District of Columbia to provide space urgently needed by the Government departments to eliminate the payment of rentals and the elimination at the earliest practicable date of the temporary war offices, estimates of limits of cost under the \$50,000,000 authorized were submitted aggregating \$34,875,000, with estimated appropriations to commence work on the projects of \$5,825,000. The committee recommends a limit of cost of \$34,550,000 and appropriations of \$5,575,000. The only change recommended in the building program for the District of Columbia is a reduction of \$325,000 in the limit of cost for the Liberty loan building and \$250,000 in the amount of the appropriation for that project, which leaves the limit of cost for this building at \$375,000 and the recommended appropriation of \$250,000. The estimate as submitted contemplated two additional stories on the building, enlargement of all windows, and facing the entire building with stone. The amount included in the bill eliminates the facing of the structure with stone, but provides for the two additional stories as requested. In the opinion of the committee no additional strength would be provided by facing the building with stone, and the expenditure of the additional \$325,000 to heighten the appearance of the building was not justified.

In the case of the purchase of the economics building for the Department of Agriculture, the estimate of \$325,000 is included as recommended, with a proviso that no greater amount should be expended for the purchase of such building than a sum which in the judgment of the Secretary of the Treasury would procure an equally advantageous site and the erection of a duplicate of the building. This building was especially constructed for the cotton testing work of the Department of Agriculture and is now leased under a 10-year lease.

The eight projects for the District of Columbia, together with their limits of cost and the recommended appropriations, are as follows:

Building	Limit of cost	Appropriation
Agriculture Department:		
Economics building.....	\$325,000	\$325,000
Central portion of main building.....	2,000,000	400,000
Administration building.....	5,750,000	1,200,000
Archives building.....	6,900,000	1,000,000
Department of Commerce.....	10,000,000	600,000
Government Printing Office.....	1,250,000	100,000
Internal Revenue building.....	7,950,000	1,700,000
Liberty loan building.....	375,000	250,000
Total.....	34,550,000	5,575,000

In the cases of the archives building and the general office building for the Department of Agriculture, provision is inserted to require these buildings to be constructed so that they may be extended later if necessary.

For administrative expenses under the public buildings act of May 25, 1926, there is recommended the sum of \$1,185,810. This sum includes \$175,000 for the rental of temporary quarters pending construction at Utica and Yonkers, N. Y., and Birmingham, Ala.; \$150,000 to enable the Secretary of the Treasury to obtain outside architectural service and the purchase of plans in accordance with section 2 of the act; and \$860,810 for the employment of approximately 245 additional persons in the office of the Supervising Architect in the District of Columbia and in the field to expedite preparation of plans and the making of surveys in conjunction with the Post Office and other departments as a basis for the submission of recommendations to Congress for new projects under the law.

The total amount eliminated from the public building appropriations aggregates \$945,000, which includes, in addition to the eliminations heretofore enumerated, \$100,000 for the payment of claims for the relief of contractors in connection with the construction of public buildings during the war period. The claims for which this money was intended have not been adjudicated, and the amount has been eliminated pending a definite settlement of the claims and their submission for appropriation after adjudication has taken place.

#### WAR DEPARTMENT

For the War Department there is recommended a total of \$4,777,248.13. Aside from damage claims and rivers and harbors claims submitted for payment after adjudication under existing statutes, the principal items for the War Department are as follows:

For the expenses of commissions and engineer officers of the War Department in the inspection of Civil War battle fields and surveys in accordance with recent acts of Congress there are recommended as follows: For Appomattox Courthouse, Va., \$1,500; Pea Ridge, Ark., \$1,000; and Georgia battle fields, \$2,000. These amounts are somewhat less than the maximum established for the work under the several acts of authorizations, but the committee believes that after conference with representatives of the War Department that the surveys can be conducted satisfactorily and completely with the amounts recommended.

From the military post construction fund there is recommended an appropriation of \$2,250,000, together with an additional contract authorization of \$3,520,000, making a total of \$5,770,000 of potential contract authority to enable the Secretary of War to enter into contracts and commence construction on the following War Department projects at the following places and not exceed the following amounts:



Fort Benning, Ga., continuing of barracks construction-----	\$725, 000
Fort Monmouth, N. J.:	
Barracks for enlisted personnel-----	555, 000
Hospital-----	100, 000
Camp Lewis, Wash., beginning construction of post hospital-----	125, 000
Fort Sam Houston, Tex., barracks-----	500, 000
Selfridge Field, Mich.:	
Barracks-----	570, 000
Noncommissioned officers' quarters-----	180, 000
Camp Meade, Md., barracks-----	410, 000
Fort Bragg, N. C., barracks-----	360, 000
Fort Humphreys, Va., barracks-----	500, 000
Camp Devens, Mass., barracks-----	500, 000
Erie Proving Ground, Ohio, barracks-----	47, 000
Edgewood Arsenal, Md., officers' quarters-----	90, 000
United States disciplinary barracks, Fort Leavenworth, Kans., hos- pital-----	125, 000
Mitchel Field, N. Y., barracks-----	287, 000
France Field, Panama, officers' quarters and noncommissioned officers' quarters-----	139, 000
Schofield Barracks, Hawaii, noncommissioned officers' quarters-----	72, 000
Fort Wadsworth, N. Y., barracks-----	285, 000
Maxwell Field, Montgomery, Ala., barracks-----	130, 000
Noncommissioned officers' quarters-----	70, 000
Total-----	5, 770, 000

The amounts hereinbefore set forth are for the projects and in the amounts specifically enumerated in the act approved May 4, 1926. It is estimated that on June 30, 1926, there will be in the military post construction fund approximately \$5,840,000, and that by June 30, 1927, the total of the fund will have reached \$7,250,000. The amount authorized by this bill, either by appropriation or contract authorization, aggregates \$5,770,000, to which should be added charges against the fund made by the War Department appropriation act of \$800,000, for barracks at Camp Lewis, Wash., and \$450,000 for the hospital at Schofield Barracks, Hawaii. These sums, together with the \$5,770,000, make a total charge against the fund of \$7,020,000, which should be safely within the anticipated total of receipts in the fund to June 30, 1927. The contract authorization granted in the bill carries a stipulation that the total amount of obligations to be entered into should not at any time exceed the resources of the fund.

An item of \$200,000 is recommended for the purchase of land adjacent to Fort Ethan Allen, Vt., for use as an artillery target range for the First Corps Area. The total tract to be acquired is approximately 6,000 acres and will replace the present rented tract of 3,300 acres which is deemed by the War Department to be too small and inadequate for proper artillery practice.

In accordance with recent authorizations under special acts of Congress, \$1,500 is recommended for a tablet in memory of Virginia Dare at Sir Walter Raleigh Fort in North Carolina, and \$2,000 for tablets or markers on the Revolutionary battle fields at White Plains, N. Y.

The sum of \$16,500 is recommended for the repair and rehabilitation of the historical fortifications at San Juan, P. R.; and \$19,000 is recommended to continue the distribution to the various States of the captured war cannon and other trophies.

For the repair of the roof of the Arlington Memorial Amphitheater there is recommended \$15,000, to be expended under the direction, in accordance with plans approved by, the Secretary of War.

An item of \$20,000 is recommended to provide suitable radio equipment in order that the Signal Corps may rearrange the Washington-Alaska military cable system and abandon the telegraph line leading from Valdez to Fairbanks, Alaska.

The sum of \$50,000 is recommended for the resurfacing and paving of the approach road now owned by the United States extending from the northern limits of the city of Vicksburg, Miss., north to the entrance of Vicksburg National Cemetery, with the stipulation that the sum shall not be expended unless the State of Mississippi or Warren County accept title and thereafter maintain the road after the improvements contemplated under this appropriation shall have been made.

The sum of \$4,984 is recommended for rebuilding and repairing the plank road on the military reservation at Fort Canby, Wash., and the committee has eliminated from the estimate that portion of the sum contemplating the repairing and rebuilding of the part of the road not on the military reservation, believing that such duty devolves upon the local authorities.

For subsistence of the Army there is recommended \$1,999,390. This shortage is due to the fact that at the time subsistence appropriations were made the cost for subsistence was on the basis of \$0.30 per ration, the average cost of the ration has been 35½ cents, which has resulted in a deficiency of \$2,490,000, due to the 5½ cents increase in cost. The difference has been met by reducing the working stock, normally carried at \$5,000,000, to less than \$3,000,000. It is believed by the committee that the approximately \$2,000,000 recommended herein should be approved in order that the working stock of subsistence supplies may be restored to somewhat near normal and safe proportions.

The sum of \$173,000 is recommended to cover subsistence and other expenses of current operation at the Eastern, Southern, Western, Pacific, Marion, Danville, and Battle Mountain branches of the National Home for Disabled Volunteer Soldiers. Practically all of this sum is due to increase of cost in subsistence and fuel supplies for the operation of these homes over and above the prices recommended or estimated when the appropriations were originally granted.

Included in the bill is a provision extending until June 30, 1927, existing funds for the settlement of claims of foreign governments and their nationals for supplies or services furnished for use of American forces abroad. There was a balance on hand as of May 31, 1926, of 2,537 claims with a present rate of exchange value of \$842,642.19. The unexpended balance in the fund to be extended will be sufficient to cover all settlements which will be made during the next fiscal year.

Provision is also made in the bill to enable the Secretary of War to adjust with certain Chilean banks amounts honorably due from the Government of the United States on account of the defalcation of a former military attaché at Santiago, Chile.

Provision is also included for the expenditure of \$6,130 for the purchase of approximately 75 acres of land near Sanders Springs, Ky., for the construction of a water supply for Camp Knox.

JUDGMENTS AND AUDITED CLAIMS

For the payment of judgments against the United States rendered by the United States courts and the Court of Claims, the bill carries \$2,892,679.41, and the customary provision under the Court of Claims that the judgments shall not be paid until the right of appeal shall have expired has been modified to conform to the act approved February 13, 1925, under which judgments can not reach the Supreme Court of the United States except by writ of certiorari.

For the payment of audited claims allowed by the General Accounting Office and certified to Congress as provided by law, the bill carries a total of \$152,530.48.

The following tabulation shows the document numbers from which the Budget estimates were taken, the amount of the Budget estimates, the recommendations of the committee contained in the accompanying bill, and the increases or decreases of the committee's action compared to the Budget estimates:

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326	Cabinet budget, 1931	20,000
327	House Office building, 1931	20,000
328	General tabulation, Senate, 1931	2,000
329	Cabinet building, 1931	4,000
330	Vice-president of the Cabinet	10,000
331	Government Printing Office, 1931	32,000
332	1931, House of Representatives, 1931 and Bibliography, Library of Congress, 1931 and Joint Committee on Printing	33,401.12
333	Confident expenses, 1931	33
334	Law of employees, 1931	23,215.21
335	Court of appeals, 1931	
336	Library of Congress, 1931	
337	House of Representatives	
338	House of Representatives	
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SECOND DEFICIENCY APPROPRIATION BILL, 1926

# SECOND DEFICIENCY APPROPRIATION BILL, FISCAL YEAR 1926

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[NOTE.—The year designated after each item indicates the fiscal year]

SECOND DEFICIENCY APPROPRIATION BILL, 1926

House document No.	Object	Budget estimates	Amount recommended in the accompanying bill	Increase (+) or decrease (—), bill compared with estimates
	LEGISLATIVE			
	House of Representatives:			
	Widows of deceased Members, 1926.....		\$20, 000. 00	+\$20, 000. 00
	Contested election cases, 1926.....		9, 271. 38	+9, 271. 38
388	Pay of employees, 1927.....	\$3, 542. 51	3, 270. 00	—272. 51
438	Contingent expenses, 1926.....	32, 401. 15	32, 401. 15	-----
	Total, House of Representatives.....	35, 943. 66	64, 942. 53	+28, 998. 87
	Joint Committee on Printing:			
384	Biographical Directory of American Congress, 1926 and 1927.....	10, 000. 00	10, 000. 00	-----
	Government Printing Office, 1926.....		3, 200. 00	+3, 200. 00
	Architect of the Capitol:			
336	Capitol buildings, 1927.....	4, 600. 00	-----	—4, 600. 00
336	Subway transportation, Senate, 1927.....	5, 000. 00	5, 000. 00	-----
356	House Office Building, 1927.....	39, 500. 00	18, 500. 00	—21, 000. 00
356	Capitol power plant, 1927.....	30, 000. 00	30, 000. 00	-----



442	Capitol Building, completion of historical frieze, 1927-----	40,000.00	-----	-40,000.00
	Total, Architect of the Capitol-----	119,100.00	53,500.00	-65,600.00
	Total, legislative-----	165,043.66	131,642.53	-33,401.13
EXECUTIVE OFFICE				
427	Executive Mansion, extraordinary repairs, 1927 and 1928-----	375,000.00	375,000.00	-----
282	Oil-lease prosecutions, 1927-----	100,000.00	100,000.00	-----
	Total, Executive Office-----	475,000.00	475,000.00	-----
INDEPENDENT OFFICES				
392	Civil Service Commission, 1927-----	30,000.00	-----	-30,000.00
	Employees' Compensation Commission:			
278	Employees' compensation fund, 1926-----	225,000.00	225,000.00	-----
278	Contingent expenses, 1926-----	1,900.00	1,900.00	-----
	General Accounting Office:			
303	Salaries, 1927-----	150,560.00	150,560.00	-----
296	Damage claims, 1926-----	78.85	78.85	-----
399	Railroad Labor Board, 1927-----	( <sup>1</sup> )	( <sup>1</sup> )	-----
383	United States Geographic Board, 1927-----	3,850.00	-----	-3,850.00
305 394	} Tariff Commission, printing and binding, 1926-----	6,820.76	6,820.76	-----
299	Veterans' Bureau, damage claims, 1926-----	1,064.45	1,064.45	-----
426	Vermont Sesquicentennial Commission, 1927-----	1,000.00	1,000.00	-----
	Total, independent offices-----	420,274.06	386,424.06	-33,850.00

<sup>1</sup> Reappropriation.

Second deficiency appropriation bill, fiscal year 1926—Continued

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SECOND DEFICIENCY APPROPRIATION BILL, 1926

House document No.	Object	Budget estimates	Amount recommended in the accompanying bill	Increase (+) or decrease (—), bill compared with estimates
	DISTRICT OF COLUMBIA			
326	Corporation counsel, salaries, 1926-----	\$1,465.00	\$1,465.00	-----
326	Coroner's office, general expenses, 1926-----	1,000.00	1,000.00	-----
	Contingent and miscellaneous expenses:			
326	Judicial expenses, 1926-----	1,000.00	500.00	—\$500.00
326	Advertising tax arrears, 1926-----	966.81	966.81	-----
326	Refund of erroneous collections, 1926-----	1,500.00	1,500.00	-----
326	Collection and disposal of refuse, 1926-----	25,000.00	25,000.00	-----
326	Public playgrounds, site, 1926 and 1927-----	8,000.00	8,000.00	-----
	Metropolitan police:			
326	Harbor patrol, salaries, 1926-----	420.00	420.00	-----
419	Uniforms, 1927-----	100,800.00	50,000.00	—50,800.00
326	Policemen and firemen's relief fund, 1911-1916-----	68,425.06	68,425.06	-----
	Fire department:			
326	Repairs to apparatus, etc., 1926-----	8,000.00	8,000.00	-----
419	Uniforms, 1927-----	64,725.00	32,000.00	—32,725.00

Health Department:			
326	Salaries, 1926-----	5,000.00	4,500.00 ----- -500.00
326	Garfield Hospital, isolating ward, 1925-----	5,055.20	5,055.20 -----
326	Tuberculosis dispensaries, 1926-----	2,100.00	2,100.00 -----
Courts and prisons:			
326	Juvenile court, compensation of jurors, 1926-----	300.00	300.00 -----
326	Municipal court, subsistence of jurors, 1925-----	3.30	3.30 -----
326	Supreme court, fees of jurors, 1926-----	7,000.00	7,000.00 -----
326	Courthouse, care of, 1925-----	213.33	213.33 -----
Miscellaneous:			
326	Writs of lunacy-----		
	Fiscal year 1925-----	540.50	300.00 ----- -240.50
	1926-----	1,000.00	1,000.00 -----
342	Miscellaneous expenses, 1926-----	7,000.00	7,000.00 -----
Charities and corrections:			
326	Jail, 1926-----	5,000.00	5,000.00 -----
402	Jail, enlargement of, 1927-----	300,000.00	275,000.00 ----- -25,000.00
326	Board of Charities, salaries, 1926-----	750.00	750.00 -----

*Second deficiency appropriation bill, fiscal year 1926—Continued*

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SECOND DEFICIENCY APPROPRIATION BILL, 1926

House document No.	Object	Budget estimates	Amount recommended in the accompanying bill	Increase (+) or decrease (—), bill compared with estimates
	DISTRICT OF COLUMBIA—Continued			
	Charities and corrections—Continued			
326	Board of Childrens' Guardians—			
	Maintenance, feeble-minded children, 1926-----	\$10,000.00	\$10,000.00	-----
	Board and care of children, 1926-----	24,000.00	24,000.00	-----
375	Rock Creek and Potomac Parkway Commission, 1927-----	600,000.00	600,000.00	-----
	Public buildings and public parks:			
372	Construction of bathing beaches, 1927-----	345,000.00	-----	—\$345,000.00
326 402	}Judgments, 1926 and prior fiscal years-----	12,992.01	12,992.01	-----
326	Audited claims, 1923 and prior fiscal years-----	1,166.16	1,166.16	-----
	Total, District of Columbia-----	1,608,422.37	1,153,656.87	—454,765.50
	DEPARTMENT OF AGRICULTURE			
298 350	}Damage claims, 1926-----	431.75	431.75	-----
351	Poultry congress, Ottawa, Canada, 1927-----	20,000.00	20,000.00	-----
390	Weather Bureau, general expenses, 1927-----	75,000.00	75,000.00	-----



410	Forest Service, improvements on national forests, 1927-----	100, 000. 00	100, 000. 00	-----
423	Bureau of Entomology, general expenses, 1927-----	35, 000. 00	10, 000. 00	-25, 000. 00
	Total, Department of Agriculture-----	230, 431. 75	205, 431. 75	-25, 000. 00
DEPARTMENT OF COMMERCE				
285	Printing and binding, 1926-----	30, 000. 00	30, 000. 00	-----
418	Rent, 1927-----	2, 500. 00	2, 500. 00	-----
285	Printing and binding, Patent Office, 1926-----	375, 000. 00	375, 000. 00	-----
425	Quarters for lighthouse keepers, Cleveland, Ohio, 1927-----	60, 000. 00	50, 000. 00	-10, 000. 00
415	Coast and Geodetic Survey, replacement of Tucson magnetic observatory, 1927-----	5, 000. 00	5, 000. 00	-----
285	Bureau of Fisheries, establishment of fish-cultural station, Colorado, 1927-----	40, 000. 00	* 20, 000. 00	-20, 000. 00
395	Aircraft in commerce, 1927-----	250, 000. 00	250, 000. 00	-----
395	Aids to air navigation, 1927-----	300, 000. 00	300, 000. 00	-----
436	Bureau of Standards, track scale and test car depot, 1927-----	50, 000. 00	50, 000. 00	-----
	Total, Department of Commerce-----	1, 112, 500. 00	1, 082, 500. 00	-30, 000. 00
INTERIOR DEPARTMENT				
295 300	} Damage claims, 1926-----	188. 00	3. 00	-185. 00
411	Printing and binding, 1926-----	3, 000. 00	3, 000. 00	-----

\* And reappropriation of \$10,000.

*Second deficiency appropriation bill, fiscal year 1926—Continued*

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SECOND DEFICIENCY APPROPRIATION BILL, 1926

House document No.	Object	Budget estimates	Amount recommended in the accompanying bill	Increase (+) or decrease (—), bill compared with estimates
	<b>INTERIOR DEPARTMENT—Continued</b>			
364	Hawaiian conference on education, reclamation, and recreation, 1927-----	\$20, 000. 00		—\$20, 000. 00
276	General Land Office, reimbursing State of Utah, 1926-----	10, 000. 00	\$10, 000. 00	
	Bureau of Indian Affairs:			
382	Reimbursing Indians for livestock destroyed, 1925-----	290. 00	290. 00	
306	Indian supplies, purchase and transportation—			
	Fiscal year 1924-----	3, 725. 15	3, 725. 15	
	Fiscal year 1925-----	64, 825. 01	64, 825. 01	
357	Expenses, Choctaw tribal attorney, 1925 (tribal funds)---	\$ 1, 431. 46	\$ 1, 431. 46	
357	Damage claims of Sioux Indians of South Dakota, 1926----	15, 345. 00	15, 345. 00	
357	Expenses, principal chief, Choctaw Nation, 1926 (tribal funds)-----	\$ 1, 000. 00	\$ 1, 000. 00	
382	Purchase of land, Cahuilla Indian Reservation, Calif., 1927--	2, 000. 00	2, 000. 00	
382	Purchase of land, etc., site of battle with Sioux Indians, Montana, 1927-----	2, 500. 00		—2, 500. 00
	Absentee Shawnee allotments, drainage assessments, 1927----		1, 200. 00	+1, 200. 00
382	Water supply at Taholah, Wash., 1927 (tribal funds)-----	\$ 3, 000. 00	\$ 3, 000. 00	

382	Seneca Indian School, Wyandotte, Okla., repairs, etc., 1927	40,000.00	40,000.00	-----
357	Reclaiming lands on Lumni Reservation, Wash., 1927 (reimbursable)-----	65,000.00	65,000.00	-----
357	Coolidge Dam, Gila River near San Carlos, Ariz., 1927-----	275,000.00	725,000.00	+450,000.00
	Total, Bureau of Indian Affairs-----	468,685.16	917,385.16	+448,700.00
	Reclamation Service:			
286	Boise project, Idaho, 1927 (payable from reclamation fund)-----	50,000.00	50,000.00	-----
292	Yuma project, Arizona-California—			
	1925 and prior fiscal years-----	637,336.00	637,336.00	-----
	1926-----	50,000.00	50,000.00	-----
357	Columbia Basin irrigation project, 1927-----	25,000.00	25,000.00	-----
	Total, Reclamation Service-----	762,336.00	762,336.00	-----
286	Insane of Alaska, 1926-----	5,400.00	5,400.00	-----
	Total, Interior Department-----	1,269,609.16	1,698,124.16	+428,515.00
	DEPARTMENT OF JUSTICE			
	MISCELLANEOUS EXPENSES			
340	Printing and binding, 1926-----	64,000.00	64,000.00	-----
340	Detection and prosecution of crimes:			
	1923-----	224.00	224.00	-----
	1924 and 1925-----	156.58	156.58	-----

\*Not included in the total.

*Second deficiency appropriation bill, fiscal year 1926—Continued*

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SECOND DEFICIENCY APPROPRIATION BILL, 1926

House document No.	Object	Budget estimates	Amount recommended in the accompanying bill	Increase (+) or decrease (—), bill compared with estimates
	<b>DEPARTMENT OF JUSTICE—Continued</b>			
	<b>MISCELLANEOUS EXPENSES—continued</b>			
400	Oil lease prosecutions, 1926 and 1927-----	\$60, 000. 00	\$60, 000. 00	-----
340	Enforcement of acts to regulate commerce, 1925-----	360. 61	360. 61	-----
	Total, miscellaneous-----	124, 741. 19	124, 741. 19	-----
	<b>UNITED STATES COURTS</b>			
340	Special assistant attorneys, United States courts, 1922 and prior fiscal years-----	3, 000. 00	3, 000. 00	-----
340	Fees of jurors, United States courts, 1924-----	63. 21	63. 21	-----
340	Fees of commissioners, United States courts, fiscal year 1926--	90, 000. 00	90, 000. 00	-----
340	Pay of bailiffs, United States courts, 1926-----	50, 000. 00	50, 000. 00	-----
340	Supplies, United States courts, 1926-----	24, 000. 00	24, 000. 00	-----
380	Books for judicial officers, 1926 and 1927-----	20, 000. 00	20, 000. 00	-----
	Total, United States courts-----	187, 063. 21	187, 063. 21	-----



PENAL INSTITUTIONS

Leavenworth Penitentiary:			
340	Subsistence—		
	Fiscal year 1925.....	6, 555. 70	6, 555. 70
	Fiscal year 1926.....	45, 000. 00	45, 000. 00
340	For clothing, etc., 1926.....	25, 000. 00	25, 000. 00
340	Miscellaneous expenditures, 1925.....	1, 220. 13	1, 220. 13
340	Hospital supplies, 1925.....	91. 29	91. 29
340	Salaries, 1926.....	11, 000. 00	11, 000. 00
Atlant Penitentiary:			
340	For subsistence, 1926.....	60, 000. 00	60, 000. 00
340	For clothing, etc., 1926.....	15, 000. 00	15, 000. 00
McNeil Island Penitentiary:			
340	For subsistence, 1926.....	6, 500. 00	6, 500. 00
340	Miscellaneous expenditures, 1926.....	17, 500. 00	17, 500. 00
340	Salaries, 1926.....	2, 000. 00	2, 000. 00
340	National Training School for Boys, 1926.....	5, 000. 00	5, 000. 00
340	Support of United States prisoners:		
	1922.....	3, 526. 40	3, 526. 40
	1924.....	26, 330. 46	26, 330. 46
	1926.....	600, 000. 00	600, 000. 00

*Second deficiency appropriation bill, fiscal year 1926—Continued*

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SECOND DEFICIENCY APPROPRIATION BILL, 1926

House document No.	Object	Budget estimates	Amount recommended in the accompanying bill	Increase (+) or decrease (—), bill compared with estimates
	<b>DEPARTMENT OF JUSTICE—Continued</b>			
	<b>PENAL INSTITUTIONS—continued</b>			
340	Inspection of prisons and prisoners, 1926-----	\$2, 000. 00	\$2, 000. 00	-----
340	Jail and courthouse. Nome, Alaska, 1926-----	5, 000. 00	5, 000. 00	-----
277	Federal Industrlal Institution for Women, 1927-----	1, 734, 400. 00	1, 509, 300. 00	—\$225, 100. 00
	Total, penal institutions-----	2, 566, 123. 98	2, 341, 023. 98	—225, 100. 00
340 374 391 412 444	Audited claims, 1924 and 1925-----	65, 119. 25	65, 119. 25	-----
	Total, Department of Justice and Judicial-----	2, 943, 047. 63	2, 717, 947. 63	—225, 100. 00
	<b>DEPARTMENT OF LABOR</b>			
365	Refund to D. J. Milord, 1926-----	500. 00	500. 00	-----
	<b>NAVY DEPARTMENT</b>			
349 354	Damage claims, 1926-----	16, 657. 99	16, 625. 24	—32. 75
315	Reimbursement of Edward R. Wilson et al., 1926-----	3, 504. 32	3, 504. 32	-----

362	Death gratuity to father of J. A. Kunz, 1926-----	445. 92	445. 92	-----
404	Aviation, Navy, 1927-----	260, 000. 00	260, 000. 00	-----
	Total, Navy Department-----	280, 608. 23	280, 575. 48	-----32. 75
POST OFFICE DEPARTMENT				
301	Damage claims, 1926-----	5, 983. 39	5, 983. 39	-----
346				
421				
324	Payment of rewards, 1925-----	46, 500. 00	46, 500. 00	-----
324	Pay of substitutes, 1924-----	342. 80	342. 80	-----
	Special-delivery fees:			
324	Fiscal year 1924-----	29. 11	29. 11	-----
345	Fiscal year 1925-----	960, 453. 24	960, 453. 24	-----
345	Vehicle allowance, 1926-----	940, 000. 00	940, 000. 00	-----
324	Star-route service, 1926-----	250, 000. 00	250, 000. 00	-----
324	Airplane mail service, 1926-----	75, 000. 00	75, 000. 00	-----
324	Travel allowance, railway postal clerks, 1926-----	55, 000. 00	55, 000. 00	-----
324	Electric and cable car service, 1926-----	60, 000. 00	60, 000. 00	-----
322}	Balances due foreign countries:-----	267, 463. 55	267, 463. 55	-----
420}				
	1924 and prior fiscal years-----	267, 463. 55	267, 463. 55	-----
	Fiscal year 1926-----	63, 249. 28	63, 249. 28	-----
	Total, Post Office Department-----	2, 724, 021. 37	2, 724, 021. 37	-----

*Second deficiency appropriation bill, fiscal year 1926—Continued*

House document No.	Object	Budget estimates	Amount recommended in the accompanying bill	Increase (+) or decrease (-), bill compared with estimates
	<b>DEPARTMENT OF STATE</b>			
361	Refund to Government of China, 1926-----	\$92, 029. 41	\$92, 029. 41	-----
304	Payment to Mrs. Margarethe Murphy, 1926-----	9, 000. 00	9, 000. 00	-----
304	International Institute of Agriculture at Rome, 1926-----	10, 000. 00	10, 000. 00	-----
304	Pan American Sanitary Bureau, 1926-----	18, 068. 03	18, 068. 03	-----
387	Seventh International Dental Congress, 1927-----	5, 000. 00	5, 000. 00	-----
387	Foreign Service building fund, no year-----	2, 000, 000. 00	435, 000. 00	—\$1, 565, 000. 00
387	International exposition, Seville, Spain, 1927-----	200, 000. 00	200, 000. 00	-----
387	Revision of Chinese customs tariff, 1927-----	4, 000. 00	4, 000. 00	-----
387	Inquiry into extraterritoriality in China, 1927-----	6, 600. 00	6, 600. 00	-----
387	International map of the world, 1927-----	30. 00	30. 00	-----
387	Pan American Congress, 1927-----	1, 500. 00	1, 500. 00	-----
413	Report on Rainy Lake reference, 1927-----	50, 000. 00	50, 000. 00	-----
413	International Fisheries Commission, United States and Mexico, 1927-----	100, 000. 00	30, 000. 00	—70, 000. 00



304	General and Special Claims Commission, United States and Mexico, 1926-----	55,000.00	10,800.00	—44,200.00
443	Payment to George Turner, 1926-----	699.93	699.93	-----
	Total, Department of State-----	2,551,927.37	872,727.37	—1,679,200.00
TREASURY DEPARTMENT				
348	Damage claims, 1926-----	79.02	79.02	-----
341	Refunds to railroads, 1926-----	48,852.83	48,852.83	-----
309	Contingent expenses, public moneys, 1926-----	10,000.00	10,000.00	-----
323	Printing and binding, 1926-----	82,500.00	82,500.00	-----
401	Treasurer's office, salaries, 1927-----	15,000.00	15,000.00	-----
424	Customs service, collecting revenues, 1927-----	755,055.00	505,055.00	—250,000.00
310	National prohibition act, enforcement, 1927-----	2,931,010.00	2,686,760.00	—244,250.00
290	Automobile and cigar taxes, refund, 1927-----	5,250,000.00	5,250,000.00	-----
359	Payment to Star Insurance Co., 1926-----	70.25	70.25	-----
435	Coast Guard, construction of vessels, 1927-----	1,000,000.00	1,000,000.00	-----
	Public Health Service:			
302	Pay and allowances, commissioned officers—			
	1926-----	15,000.00	15,000.00	-----
	1927-----	15,000.00	15,000.00	-----
302	Pay of personnel and maintenance of hospitals, 1926-----	36,198.00	36,198.00	-----
393	Carson City (Nev.), Mint, 1926-----	75.00	75.00	-----

*Second deficiency appropriation bill, fiscal year 1926—Continued*

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SECOND DEFICIENCY APPROPRIATION BILL, 1926

House document No.	Object	Budget estimates	Amount recommended in the accompanying bill	Increase (+) or decrease (−), bill compared with estimates
	<b>TREASURY DEPARTMENT—Continued</b>			
	Public buildings:			
314 408 }	Construction, rent, etc., 1926-----	\$131, 156. 00	\$131, 156. 00	-----
314	Land and other property, 1926-----	2, 500. 00	2, 500. 00	-----
393	Relief of contractors, 1926-----	100, 000. 00	-----	−\$100, 000. 00
283	Mechanical equipment, 1926-----	35, 000. 00	35, 000. 00	-----
434	Projects under sec. 3, of the public buildings act of May 25, 1926, 1927-----	3, 771, 000. 00	3, 196, 000. 00	−575, 000. 00
434	Projects under sec. 5 of the public buildings act of May 25, 1926 (outside Washington, D. C.), 1927-----	4, 051, 000. 00	4, 031, 000. 00	−20, 000. 00
434	Projects under sec. 5 of the public buildings act of May 25, 1926 (in the District of Columbia, 1927)-----	5, 825, 000. 00	5, 575, 000. 00	−250, 000. 00
434	Administration of the public buildings act of May 25, 1926, 1927-----	1, 185, 810. 00	1, 185, 810. 00	-----
	Total, public buildings-----	15, 101, 466. 00	14, 156, 466. 00	−945, 000. 00
	Total, Treasury Department-----	25, 260, 306. 10	23, 821, 056. 10	−1, 439, 250. 00

WAR DEPARTMENT				
347	} Damage claims, 1926-----	376. 05	376. 05	-----
422				
414	Contingent expenses, 1927-----	18, 000. 00	-----	-18, 000. 00
385	Appomattox courthouse, inspection of battle fields, etc., 1927--	3, 000. 00	1, 500. 00	-1, 500. 00
439	Pea Ridge, Ark., inspection of battle field, 1927-----	2, 000. 00	1, 000. 00	-1, 000. 00
440	Georgia, inspection of battle fields, 1927-----	5, 000. 00	2, 000. 00	-3, 000. 00
363	Subsistence of the Army, 1927-----	1, 999, 390. 00	1, 999, 390. 00	-----
373	Military post construction fund, 1927-----	2, 250, 000. 00	2, 250, 000. 00	-----
275	Scott Field, Ill., purchase of land, 1926-----	452. 50	452. 50	-----
291	Historical fortifications, 1927-----	16, 500. 00	16, 500. 00	-----
367	Shooting galleries and ranges, 1927-----	200, 000. 00	200, 000. 00	-----
291	War trophies, distribution, 1927-----	19, 000. 00	19, 000. 00	-----
291	Arlington Memorial Amphitheater, repairs, 1927-----	15, 000. 00	15, 000. 00	-----
325	Vicksburg National Military Park, approach road, 1927-----	40, 000. 00	50, 000. 00	+10, 000. 00
430	Fort Canby Reservation, Wash., road, 1927-----	9, 184. 00	4, 984. 00	-4, 200. 00
433	Memorial to Virginia Dare, 1927-----	2, 500. 00	1, 500. 00	-1, 000. 00
441	Memorials at White Plains, N. Y., 1927-----	2, 500. 00	2, 000. 00	-500. 00
352	Washington-Alaska military cable and telegraph system, 1927--	20, 000. 00	20, 000. 00	-----
297	River and harbor damage claims, 1926-----	2, 892. 28	2, 892. 28	-----

*Second deficiency appropriation bill, fiscal year 1926—Continued*

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SECOND DEFICIENCY APPROPRIATION BILL, 1926

House document No.	Object	Budget estimates	Amount recommended in the accompanying bill	Increase (+) or decrease (-), bill compared with estimates
	WAR DEPARTMENT—Continued			
389	River and harbor contracts, modification and readjustments, 1926-----	\$17, 653. 30	\$17, 653. 30	-----
274	National Home for Disabled Volunteer Soldiers, 1926-----	173, 000. 00	173, 000. 00	-----
	Total, War Department-----	4, 796, 448. 13	4, 777, 248. 13	-\$19, 200. 00
327 329 330 331 332 334	Judgments, United States courts, 1926-----	677, 925. 81	677, 925. 81	-----
328	Judgments, Court of Claims, 1926-----	2, 214, 753. 60	2, 214, 753. 60	-----
333	Audited claims, 1923 and prior years-----	152, 530. 48	152, 530. 48	-----
	Total, second deficiency bill, fiscal year 1926-----	46, 883, 349. 72	43, 372, 065. 34	-3, 511, 284. 38