

February 11, 1925.
[H. R. 8263.]
[Public, No. 395.]

CHAP. 206.—An Act To authorize the General Accounting Office to pay to certain supply officers of the regular Navy and Naval Reserve Force the pay and allowances of their ranks for services performed prior to the approval of their bonds.

Navy and Naval Reserve Force. Supply officers of, to have pay for active duty during World War period prior to approval of bonds.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the General Accounting Office is hereby authorized and directed to pay to all supply officers, or former supply officers, of the regular Navy or United States Naval Reserve Force, the pay and allowances of their respective ranks for active duty performed by such officers during the period from April 6, 1917, to March 3, 1921, inclusive, prior to the approval of their bonds by the Secretary of the Navy.

Approved, February 11, 1925.

February 11, 1925.
[H. R. 8369.]
[Public, No. 396.]

CHAP. 207.—An Act To extend the period in which relief may be granted accountable officers of the War and Navy Departments, and for other purposes.

World War service. Vol. 42, p. 497, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved April 21, 1922 (Forty-second Statutes at Large, page 497, chapter 136), be, and is hereby, amended to read as follows:

Army and Navy disbursing officers relieved from losses incurred in. Time extended.

*“That the Comptroller General of the United States be, and hereby is, authorized, through such officers as he may designate, and within four years from the passage of this Act: (a) to relieve disbursing officers or special disbursing agents of the War and Navy Departments from accountability or responsibility for losses occurring between April 6, 1917, and November 18, 1921, of funds, or of accounts, papers, records, vouchers, or data pertaining to said funds, for which said officers or agents were accountable or responsible; and (b) to allow credits, in the settlement of accounts of said officers or agents, for payments made in good faith on public account during said period, notwithstanding failure to comply with requirements of existing law or regulations pursuant thereto: *Provided*, That in cases of losses or payments involving more than \$1,000, the Comptroller General shall exercise the authority herein only upon the written recommendation of the Secretary of War or the Secretary of the Navy, which recommendation shall also set forth the facts relative to such loss or payment: *Provided further*, That the Comptroller General in all cases shall certify that the transactions, expenditures, losses, or payments appear to be free from fraud or collusion.”*

Approved, February 11, 1925.

February 11, 1925.
[H. R. 10528.]
[Public No. 397.]

CHAP. 208.—An Act To refund taxes paid on distilled spirits in certain cases.

Internal revenue. Distilled spirits. Excess tax refunded to distiller on, produced and owned by him. Vol. 42, p. 314. Conditions.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Internal Revenue may, pursuant to the provisions of section 3220, Revised Statutes, as amended, allow the claim of any distiller for the refund of taxes paid in excess of \$2.20 per proof gallon on any distilled spirits produced and now owned by him and stored on the premises of the distillery where produced, but no refund shall be allowed unless such spirits are contained in the distiller's original packages in which they were taxpaid, or in regularly stamped bottles and cases in which they were placed when bottled in bond, or in stamped or unstamped bottles into which they have been placed while on and without removal from the distillery premises: *Provided*, That the Commissioner of Internal Revenue*

Proviso.

may direct that any spirits on which refund of tax is claimed under this section shall be removed to and stored in a warehouse designated by him.

Removal to warehouse permitted.

Approved, February 11, 1925.

CHAP. 209.—An Act Making appropriations for the Navy Department and the naval service for the fiscal year ending June 30, 1926, and for other purposes.

February 11, 1925.

[H. R. 10724.]

[Public, No. 398.]

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, for the Navy Department and the naval service for the fiscal year ending June 30, 1926, namely:

Navy Department appropriations.

OFFICE OF THE SECRETARY

Secretary's Office.

SALARIES, SECRETARY'S OFFICE, NAVY DEPARTMENT

Secretary of the Navy, \$12,000; Assistant Secretary, and other personal services in the District of Columbia in accordance with the Classification Act of 1923, \$146,400; in all, \$158,400: *Provided*, That in expending appropriations or portions of appropriations, contained in this Act, for the payment for personal services in the District of Columbia in accordance with "The Classification Act of 1923," the average of the salaries of the total number of persons under any grade in any bureau, office, or other appropriation unit shall not at any time exceed the average of the compensation rates specified for the grade by such Act, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade: *Provided*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service, or (2) to require the reduction in salary of any person whose compensation was fixed as of July 1, 1924, in accordance with the rules of section 6 of such Act, (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit, or (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by "The Classification Act of 1923," and is specifically authorized by other law.

Secretary, Assistant, and office personnel.

Provisos.
Salaries limited to average rates under Classification Act.
Vol. 42, p. 1488.

If only one position in a grade.

Restriction not applicable to clerical-mechanical service.

No reduction of fixed salaries.

Vol. 42, p. 1490.
Transfers to another position without reduction.

Payments under higher rates permitted.

GENERAL BOARD

General Board.

Salaries, Navy Department: For personal services in the District of Columbia, in accordance with the Classification Act of 1923, \$9,920.

Civilian personnel.

NAVAL EXAMINING AND RETIRING BOARDS

Examining and Retiring Boards.

Civilian personnel.

Salaries, Navy Department: For personal services in the District of Columbia, in accordance with the Classification Act of 1923, \$9,880.

Compensation Board.

COMPENSATION BOARD

Civilian personnel.

Salaries, Navy Department: For personal services in the District of Columbia, in accordance with the Classification Act of 1923, \$22,000.