

Secretary of the Interior that this section be repealed because the practice of issuing army rations to Indians is no longer in use.

**§ 142. Repealed. May 29, 1928, ch. 901, § 1(87), 45 Stat. 992**

Section, act May 18, 1916, ch. 125, § 27, 39 Stat. 158, related to annual reports to Congress of tribal financial matters.

**§ 143. Repealed. Aug. 30, 1954, ch. 1076, § 1(24), 68 Stat. 968**

Section, act Mar. 3, 1911, ch. 210, § 27, 36 Stat. 1077, required Secretary of the Interior to submit an annual report to Speaker of House of Representatives of fiscal affairs of all Indian tribes for whose benefit expenditures from either public or tribal funds were made by any officer, clerk, or employee in Department of the Interior.

**§ 144. Repealed. May 29, 1928, ch. 901, § 1(66), 45 Stat. 991**

Section, act Aug. 1, 1914, ch. 222, § 1, 38 Stat. 587, related to an annual report of moneys appropriated for encouragement of industry.

**§ 145. Accounts between United States and tribes under reimbursable appropriations**

The Secretary of the Interior shall cause to be stated annual accounts between the United States and each tribe of Indians arising under appropriations made, which by law are required to be reimbursed to the United States, crediting in said accounts the sums so reimbursed, if any; and the Secretary of the Interior shall pay, out of any fund or funds belonging to such tribe or tribes of Indians applicable thereto and held by the United States in trust or otherwise, all balances of accounts due to the United States and not already reimbursed to the Treasury, and deposit such sums in the Treasury as miscellaneous receipts; and such accounts shall be received and examined by the Government Accountability Office and the balances arising thereon certified to the Secretary of the Treasury.

(Apr. 4, 1910, ch. 140, § 1, 36 Stat. 270; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; Pub. L. 108-271, § 8(b), July 7, 2004, 118 Stat. 814.)

TRANSFER OF FUNCTIONS

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

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

**§ 146. Report of Indians present and receiving food**

Whenever the issue of food, clothing, or supplies of any kind to Indians is provided for, it

shall be the duty of the agent or commissioner issuing the same, at such issue thereof, whether it be both of food and clothing, or either of them, or of any kind of supplies, to report to the Commissioner of Indian Affairs the number of Indians present and actually receiving the same. (R.S. § 2109.)

CODIFICATION

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

TRANSFER OF FUNCTIONS

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

INDIAN AGENTS

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

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

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

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

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

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

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

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

**§ 151. Deposits in bank by disbursing agents**

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

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