

Audit of financial transactions of all Government corporations.  
*Post*, p. 81.

SEC. 5. (a) The financial transactions of all Government corporations shall be audited by the General Accounting Office in accordance with the principles and procedures applicable to commercial corporate transactions and under such rules and regulations as may be prescribed by the Comptroller General of the United States. The audit shall be conducted at the place or places where the accounts of the respective corporations are normally kept. The representatives of the General Accounting Office shall have access to all books, accounts, financial records, reports, files, and all other papers, things, or property belonging to or in use by the respective corporations and necessary to facilitate the audit, and they shall be afforded full facilities for verifying transactions with the balances or securities held by depositaries, fiscal agents, and custodians. The audit shall begin with the current fiscal year.

Report to Congress.

(b) A report of each such audit for each fiscal year ending on June 30 shall be made by the Comptroller General to the Congress not later than January 15 following the close of the fiscal year for which such audit is made. The report shall set forth the scope of the audit of each corporation and shall include a statement (showing intercorporate relations) of assets and liabilities, capital and surplus, or deficit; a statement of surplus or deficit analysis; a statement of income and expense; and such comments and information as may be deemed necessary to keep Congress informed of the operations and financial condition of the several corporations, together with such recommendations with respect thereto as the Comptroller General may deem advisable, including a report of any impairment of capital noted in the audit and recommendations for the return of such Government capital or the payment of such dividends as, in his judgment, should be accomplished. The report shall also show specifically every program, expenditure, or other financial transaction or undertaking, which, in the opinion of the Comptroller General, has been carried on or made without authority of law. A copy of each report shall be furnished to the President and to the corporation concerned at the time submitted to the Congress.

Payment of expenses.

(c) The expenses of auditing the financial transactions of all Government corporations as provided in section 5 (a) of this Act may be paid out of appropriations to the General Accounting Office and appropriations in such sums as may be necessary are hereby authorized for the purpose: *Provided*, That by agreement between the General Accounting Office and said corporation the expenses of said audit may be paid from funds of such corporation.

Approved February 24, 1945.

[CHAPTER 5]

JOINT RESOLUTION

February 28, 1945  
[H. J. Res. 85]  
[Public Law 5]

Making an additional appropriation for the fiscal year 1945 for the Census of Agriculture.

Census of agriculture, additional appropriation.  
58 Stat. 417.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That the amount named in the appropriation contained in the Department of Commerce Appropriation Act, 1945, for preparing for, taking, compiling, and publishing the quinquennial Census of Agriculture of the United States is hereby increased by \$6,784,000.

Approved February 28, 1945.

## [CHAPTER 6]

## JOINT RESOLUTION

Making an additional appropriation for the fiscal year 1945 for the Public Health Service.

February 28, 1945  
[H. J. Res. 100]  
[Public Law 6]

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, an additional amount of \$184,000, fiscal year 1945, for "Pay of personnel and maintenance of hospitals", Public Health Service, including the objects specified under this head in the Federal Security Agency Appropriation Act, 1945, and including the lease of a hospital and auxiliary facilities and not to exceed \$55,000 for the necessary major repair, remodeling, and alteration thereof without regard to section 3709 of the Revised Statutes and section 322 of the Act of June 30, 1932, as amended (40 U. S. C. 278a).

Public Health Service.  
Additional appropriation.  
Post, p. 419.

58 Stat. 558.

41 U. S. C. § 5.  
47 Stat. 412.

Approved February 28, 1945.

## [CHAPTER 7]

## AN ACT

To repeal the Act entitled "An Act to authorize the conveyance of the old lighthouse keeper's residence in Manitowoc, Wisconsin, to the Otto Oas Post, Numbered 659, Veterans of Foreign Wars of the United States, Manitowoc, Wisconsin", approved June 16, 1938.

February 28, 1945  
[S. 210]  
[Public Law 7]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Act of June 16, 1938, ch. 472 (52 Stat. 756), entitled "An Act to authorize the conveyance of the old lighthouse keeper's residence in Manitowoc, Wisconsin, to the Otto Oas Post, Numbered 659, Veterans of Foreign Wars of the United States, Manitowoc, Wisconsin", is hereby repealed.

Manitowoc, Wis.  
Lighthouse keeper's residence.

Approved February 28, 1945.

## [CHAPTER 8]

## AN ACT

To authorize the Secretary of the Navy to grant to the city of Canton, Ohio, for highway purposes only, a strip of land situated within the United States Naval Ordnance Plant at Canton, Ohio.

February 28, 1945  
[S. 213]  
[Public Law 8]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Navy be, and he is hereby, authorized to grant to the city of Canton, Ohio, for use as a public highway, under such conditions as may be approved by the Secretary of the Navy, all right, title, and interest of the United States of America in and to a strip of land containing approximately one and forty-four one-hundredths acres, twenty-five feet in width off the north side of the northwest quarter, section 18, township 10, range 8, Canton, Stark County, Ohio, and extending from Raff Road, southwest, west to the township line between Canton and Perry Townships.

Canton, Ohio.  
Conveyance of land.

SEC. 2. That if any part of the above-described lands hereby granted to the city of Canton shall be used for any other purpose or purposes, or shall cease to be maintained by the city of Canton for the purpose for which granted, such part shall revert to the United States.

Reversionary provision.

Approved February 28, 1945.