

amended Pub. L. 101-280, §4(b)(1), (c), May 4, 1990, 104 Stat. 157, 158.)

AMENDMENTS

1990—Pub. L. 101-280, §4(b)(1), renumbered section 1352 of this title as this section.

Subsec. (a). Pub. L. 101-280, §4(c)(1), substituted “in the executive branch (including an independent agency) may accept payment, or authorize an employee of such agency to accept payment on the agency’s behalf,” for “or employee in the executive branch may accept payment”.

Subsec. (b). Pub. L. 101-280, §4(c)(2)(A), inserted “or 7342” after “section 4111”.

Subsec. (b)(2). Pub. L. 101-280, §4(c)(2)(B), substituted “(1),” for “(1)”.

Subsec. (c)(1). Pub. L. 101-280, §4(c)(3), substituted “all executive agencies” for “any executive agency”.

**§ 1354. Limitation on use of appropriated funds for contracts with entities not meeting veterans’ employment reporting requirements**

(a)(1) Subject to paragraph (2), no agency may obligate or expend funds appropriated for the agency for a fiscal year to enter into a contract described in section 4212(a) of title 38 with a contractor from which a report was required under section 4212(d) of that title with respect to the preceding fiscal year if such contractor did not submit such report.

(2) Paragraph (1) shall cease to apply with respect to a contractor otherwise covered by that paragraph on the date on which the contractor submits the report required by such section 4212(d) for the fiscal year concerned.

(b) The Secretary of Labor shall make available in a database a list of the contractors that have complied with the provisions of such section 4212(d).

(Added Pub. L. 105-339, §7(b)(1), Oct. 31, 1998, 112 Stat. 3189.)

**CHAPTER 15—APPROPRIATION ACCOUNTING**

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AMENDMENTS

1996—Pub. L. 104-106, div. E, title LV, §5502(c), Feb. 10, 1996, 110 Stat. 699, substituted “of a formal protest or other challenge” for “of a protest” in item 1558.

1992—Pub. L. 102-484, div. A, title X, §1054(e)(1), Oct. 23, 1992, 106 Stat. 2503, substituted “Definitions; applicability of subchapter” for “Definitions and application” in item 1551 and “Procedure for appropriation accounts available for definite periods” for “Audit, control, and reporting” in item 1552.

1990—Pub. L. 101-510, div. A, title XIV, §1405(a)(2), Nov. 5, 1990, 104 Stat. 1679, substituted “Audit, control, and reporting” for “Procedure for appropriation accounts available for definite periods” in item 1552 and for “Review of appropriation accounts” in item 1554, “Closing of appropriation accounts available” for “Withdrawal of unobligated balances of appropriations” in item 1555, “General: reports” for “General reports” in item 1556, and “Authority for exemptions in appropriation laws” for “Authorization to exempt” in item 1557.

1989—Pub. L. 101-189, div. A, title VIII, §813(b), Nov. 29, 1989, 103 Stat. 1494, added item 1558.

SUBCHAPTER I—GENERAL

**§ 1501. Documentary evidence requirement for Government obligations**

(a) An amount shall be recorded as an obligation of the United States Government only when supported by documentary evidence of—

(1) a binding agreement between an agency and another person (including an agency) that is—

(A) in writing, in a way and form, and for a purpose authorized by law; and

(B) executed before the end of the period of availability for obligation of the appropriation or fund used for specific goods to be delivered, real property to be bought or leased, or work or service to be provided;

(2) a loan agreement showing the amount and terms of repayment;

(3) an order required by law to be placed with an agency;

(4) an order issued under a law authorizing purchases without advertising—

(A) when necessary because of a public exigency;

(B) for perishable subsistence supplies; or

(C) within specific monetary limits;

(5) a grant or subsidy payable—

(A) from appropriations made for payment of, or contributions to, amounts required to

be paid in specific amounts fixed by law or under formulas prescribed by law;

(B) under an agreement authorized by law; or

(C) under plans approved consistent with and authorized by law;

(6) a liability that may result from pending litigation;

(7) employment or services of persons or expenses of travel under law;

(8) services provided by public utilities; or

(9) other legal liability of the Government against an available appropriation or fund.

(b) A statement of obligations provided to Congress or a committee of Congress by an agency shall include only those amounts that are obligations consistent with subsection (a) of this section.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 927.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1501(a) .....	31:200(a).	Aug. 26, 1954, ch. 935, §1311(a), (e), 68 Stat. 830, 831.
1501(b) .....	31:200(e).	

In subsection (a), before clause (1), the words "After August 26, 1954" are omitted as executed. In clause (1), the words "an agency and another person (including an agency)" are substituted for "the parties thereto, including Government agencies" for clarity. In clause (2), the word "valid" is omitted as unnecessary. In clause (6), the words "brought under authority of law" are omitted as surplus. In clause (9), the word "legally" is omitted as surplus.

In subsection (b), the words "consistent with" are substituted for "as defined in" for clarity and for consistency with section 1108 of the revised title. The word "valid" is omitted as unnecessary.

§ 1502. Balances available

(a) The balance of an appropriation or fund limited for obligation to a definite period is available only for payment of expenses properly incurred during the period of availability or to complete contracts properly made within that period of availability and obligated consistent with section 1501 of this title. However, the appropriation or fund is not available for expenditure for a period beyond the period otherwise authorized by law.

(b) A provision of law requiring that the balance of an appropriation or fund be returned to the general fund of the Treasury at the end of a definite period does not affect the status of lawsuits or rights of action involving the right to an amount payable from the balance.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 928.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1502(a) .....	31:200(d).	Aug. 26, 1954, ch. 935, §1311(d), 68 Stat. 831.
	31:712a.	July 6, 1949, ch. 299, §1, 63 Stat. 407.
1502(b) .....	31:665b.	July 1, 1973, Pub. L. 93-52, §111, 87 Stat. 134.

Subsection (a) restates the source provisions to eliminate unnecessary words and for consistency.

In subsection (b), the words "balance of an appropriation or fund" are substituted for "unexpended funds" for clarity and consistency in the revised chapter.

QUARTERLY REPORTS

Pub. L. 112-74, div. F, §526, Dec. 23, 2011, 125 Stat. 1115, provided that: "Not later than 30 days after the end of each calendar quarter, beginning with the first quarter of fiscal year 2013, the Departments of Labor, Health and Human Services and Education and the Social Security Administration shall provide the Committees on Appropriations of the House of Representatives and Senate a quarterly report on the status of balances of appropriations: *Provided*, That for balances that are unobligated and uncommitted, committed, and obligated but unexpended, the quarterly reports shall separately identify the amounts attributable to each source year of appropriation (beginning with fiscal year 2012, or, to the extent feasible, earlier fiscal years) from which balances were derived."

AVAILABILITY OF ENERGY AND WATER DEVELOPMENT APPROPRIATIONS LIMITED TO FISCAL YEAR IN WHICH APPROPRIATED

Pub. L. 102-377, title V, §501, Oct. 2, 1992, 106 Stat. 1342, provided that: "No part of any appropriation contained in this Act or subsequent Energy and Water Development Appropriations Acts shall remain available for obligation beyond the fiscal year specified in such Acts therein unless expressly so provided therein."

§ 1503. Comptroller General reports of amounts for which no accounting is made

The Comptroller General shall make a special report each year to Congress on recommendations for changes in laws, that the Comptroller General believes may be in the public interest, about amounts—

(1) for which no accounting is made to the Comptroller General; and

(2) that are in—

(A) accounts of the United States Government; or

(B) the custody of an officer or employee of the Government if the Government is financially concerned.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 928.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1503 .....	31:725w.	June 26, 1934, ch. 756, §24, 48 Stat. 1236; Aug. 30, 1954, ch. 1076, §1(31), 68 Stat. 968.

The words "shall cause a survey to be made" are omitted as executed. The word "existing" is omitted as surplus.

TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions of law requiring submittal to Congress of any annual, semiannual, or other regular periodic report listed in House Document No. 103-7 (in which certain reporting requirements under this section are listed on page 9), see section 3003 of Pub. L. 104-66, as amended, and section 1(a)(4) [div. A, §1402(1)] of Pub. L. 106-554, set out as notes under section 1113 of this title.

SUBCHAPTER II—APPORTIONMENT

§ 1511. Definition and application

(a) In this subchapter, "appropriations" means—

(1) appropriated amounts;

(2) funds; and

(3) authority to make obligations by contract before appropriations.