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.


§ 1502. Balances available

(a) The balance of an appropriation or fund is not available for expenditure for any 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 fiscal year does not affect the status of law—

(1) appropriated amounts;
(2) funds; and
(3) authority to make obligations by contract before appropriations.

§ 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.


§ 1511. Definition and application

In this subchapter, “appropriations” means—

(1) appropriated amounts;
(2) funds; and
(3) authority to make obligations by contract before appropriations.
(b) This subchapter does not apply to—
(1) amounts (except amounts for administrative expenses) available—
(A) for price support and surplus removal of agricultural commodities; and
(B) under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c);
(2) a corporation getting amounts to make loans (except paid in capital amounts) without legal liability on the part of the United States Government; and
(3) the Senate, the House of Representatives, a committee of Congress, a member, officer, employee, or office of either House of Congress, or the Office of the Architect of the Capitol or an officer or employee of that Office.


### Historical and Revision Notes

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In subsection (a)(1), the words “appropriated amounts” are substituted for “appropriations” for clarity. In clause (3), the word “make” is substituted for “create” as being more precise. The text of 31:665(d)(2)(5th sentence) is omitted as unnecessary because of section 102 of the revised title.

### § 1512. Apportionment and reserves

(a) Except as provided in this subchapter, an appropriation available for obligation for a definite period shall be apportioned to prevent obligation or expenditure at a rate that would indicate a necessity for a deficiency or supplemental appropriation for the period. An appropriation for an indefinite period and authority to make obligations by contract before appropriations shall be apportioned to achieve the most effective and economical use. An apportionment may be reapportioned under this section.

(b)(1) An apportionment subject to apportionment is apportioned by—
(A) months, calendar quarters, operating seasons, or other time periods;
(B) activities, functions, projects, or objects; or
(C) a combination of the ways referred to in clauses (A) and (B) of this paragraph.

(2) The official designated in section 1513 of this title to make apportionments shall apportion an appropriation under paragraph (1) of this subsection as the official considers appropriate. Except as specified by the official, an amount apportioned is available for obligation under the terms of the appropriation on a cumulative basis unless reapportioned.

(c)(1) In apportioning or reapportioning an appropriation, a reserve may be established only—
(A) to provide for contingencies;
(B) to achieve savings made possible by or through changes in requirements or greater efficiency of operations; or
(C) as specifically provided by law.

(2) A reserve established under this subsection may be changed as necessary to carry out the scope and objectives of the appropriation concerned. When an official designated in section 1513 of this title to make apportionments decides that an amount reserved will not be required to carry out the objectives and scope of the appropriation concerned, the official shall recommend the recission of the amount in the way provided in chapter 11 of this title for appropriation requests. Reserves established under this section shall be reported to Congress as provided in the Impoundment Control Act of 1974 (2 U.S.C. 681 et seq.).

(d) An apportionment or a reapportionment shall be reviewed at least 4 times a year by the official designated in section 1513 of this title to make apportionments.


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In subsection (a), the word “appropriation” is substituted for “appropriations or funds” because of the definition of “appropriation” in section 1511 of the revised title. The words “at a rate” are substituted for “in a manner” for clarity. The words “indefinite period” are substituted for “not limited to a definite period of time” for consistency in the revised title. The words “An apportionment may be reapportioned under this section” are substituted for 31:665(c)(4)(words after 1st comma) to eliminate unnecessary words.

In subsection (b)(1), before clause (A), the word “apportioned” is substituted for “distributed” for consistency in the revised section.

In subsections (b)(2) and (d), the word “official” is substituted for “officer” for consistency in the revised title.

In subsection (c)(1)(C), the words “by law” are substituted for “by particular appropriation Acts or other laws” to eliminate unnecessary words.

In subsection (c)(2), the words “appropriation requests” are substituted for “estimates of appropriations” for consistency with chapter 11 of the revised title.