

Government may be used to pay taxes imposed on an agency as an employer under chapter 21 of the Internal Revenue Code of 1986 (26 U.S.C. 3101 et seq.).

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 919; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1309	31:699a.	July 15, 1952, ch. 758, §1410, 66 Stat. 661.

The word “Amounts” is substituted for “Appropriations and funds” to eliminate unnecessary words. The words “salaries, wages, or” are omitted as being included in “compensation”.

AMENDMENTS

1986—Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

§ 1310. Appropriations for private organizations

(a) The Secretary of the Treasury shall credit an appropriation for a private organization to the appropriate fiscal official of the organization. The credit shall be carried on the accounts of—

- (1) the Treasury; or
- (2) a designated depository of the United States Government (except a national bank).

(b) The fiscal official may pay an amount out of the appropriation only on a check of the fiscal official—

- (1) payable to the order of the person to whom payment is to be made; and
- (2) that states the specific purpose for which the amount is to be applied.

(c)(1) The fiscal official may pay an amount of less than \$20 out of the appropriation on a check—

- (A) payable to the order of the fiscal official; and
- (B) that states the amount is to be applied to small claims.

(2) The fiscal official shall provide the Secretary or the designated depository on which the check is drawn with a certified list of the claims. The list shall state the kind and amount of each claim and the name of each claimant.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 919.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1310(a)	31:721(words before 14th comma).	June 23, 1874, ch. 455, §1(par. immediately before heading “Smithsonian Institution”), 18 Stat. 216.
1310(b)	31:721(words between 14th comma and proviso).	
1310(c)	31:721(proviso).	

In subsection (a), before clause (1), the words “by warrant” are omitted as unnecessary because of chapter 33 of the revised title. The word “appropriation” is substituted for “moneys appropriated” for consistency in the revised title. The words “for a private organization” are substituted for “for the aid, use, support, or benefit of any charitable, industrial, or other association, institution, or corporation” to eliminate unneces-

sary words. The word “official” is substituted for “officer” for consistency in the revised title. In clause (1), the word “Treasury” is substituted for “Treasurer of the United States” because of the source provisions restated in section 321 of the revised title and Department of the Treasury Order 229 of January 14, 1974 (39 F.R. 2280). The words “or of an assistant treasurer” in section 1 of the Act of June 23, 1874, are omitted as superseded by section 1(1st par. under heading “Independent Treasury”) of the Act of May 29, 1920 (ch. 214, 41 Stat. 254).

In subsection (b), before clause (1), the words “The fiscal official may pay an amount out of the appropriation” are substituted for “shall be paid out” for clarity. In clause (1), the words “for services, materials, or any other purpose” are omitted as unnecessary. In clause (2), the words “in writing” are omitted as surplus. The word “purpose” is substituted for “object or purpose” to eliminate unnecessary words.

In subsections (b)(2) and (c), the word “amount” is substituted for “the avails thereof” for clarity.

In subsection (c)(1), before clause (A), the words “an amount of less than \$20 out of the appropriation” are substituted for “payments are to be made under \$20” for clarity. In clause (B), the words “in writing on the check” are omitted as unnecessary.

In subsection (c)(2), the word “Secretary” is substituted for “Treasurer” because of the source provisions restated in section 321(c) of the revised title.

SUBCHAPTER II—TRUST FUNDS AND REFUNDS

§ 1321. Trust funds

(a) The following are classified as trust funds:

- (1) Philippine special fund (customs duties).
- (2) Philippine special fund (internal revenue).
- (3) Unclaimed condemnation awards, Department of the Treasury.
- (4) Naval reservation, Olangapo civil fund.
- (5) Armed Forces Retirement Home Trust Fund.
- (6) Return to deported aliens of passage money collected from steamship companies.
- (7) Vocational rehabilitation, special fund.
- (8) Library of Congress gift fund.
- (9) Library of Congress trust fund, investment account.
- (10) Library of Congress trust fund, income from investment account.
- (11) Library of Congress trust fund, permanent loan.
- (12) Relief and rehabilitation, Longshore and Harbor Workers’ Compensation Act.
- (13) Cooperative work, Forest Service.
- (14) Wages and effects of American seamen, Department of Commerce.
- (15) Pension money, Saint Elizabeths Hospital.
- (16) Personal funds of patients, Saint Elizabeths Hospital.
- (17) National Park Service, donations.
- (18) Purchase of lands, national parks, donations.
- (19) Extension of winter-feed facilities of game animals of Yellowstone National Park, donations.
- (20) Indian moneys, proceeds of labor, agencies, schools, and so forth.
- (21) Funds of Federal prisoners.
- (22) Commissary funds, Federal prisons.
- (23) Pay of the Navy, deposit funds.
- (24) Pay of Marine Corps, deposit funds.

- (25) Pay of the Army, deposit fund.
- (26) Preservation birthplace of Abraham Lincoln.
- (27) Funds contributed for flood control, Mississippi River, its outlets and tributaries.
- (28) Funds contributed for flood control, Sacramento River, California.
- (29) Effects of deceased employees, Department of the Treasury.
- (30) Money and effects of deceased patients, Public Health Service.
- (31) Effects of deceased employees, Department of Commerce.
- (32) Topographic survey of the United States, contributions.
- (33) National Institutes of Health, gift fund.
- (34) National Institutes of Health, conditional gift fund.
- (35) Patients' deposits, United States Marine Hospital, Carville, Louisiana.
- (36) Estates of deceased personnel, Department of the Army.
- (37) Effects of deceased employees, Department of the Interior.
- (38) Fredericksburg and Spotsylvania County Battlefields memorial fund.
- (39) Petersburg National Military Park fund.
- (40) Gorgas memorial laboratory quotas.
- (41) Contributions to International Boundary Commission, United States and Mexico.
- (42) Salvage proceeds, American vessels.
- (43) Wages due American seamen.
- (44) Federal Industrial Institution for Women, contributions for chapel.
- (45) General post fund, National Homes, Department of Veterans Affairs.
- (46) Repatriation of American seamen.
- (47) Expenses, public survey work, general.
- (48) Expenses, public survey work, Alaska.
- (49) Funds contributed for improvement of roads, bridges, and trails, Alaska.
- (50) Protective works and measures, Lake of the Woods and Rainy River, Minnesota.
- (51) Washington redemption fund.
- (52) Permit fund, District of Columbia.
- (53) Unclaimed condemnation awards, National Capital Park and Planning Commission, District of Columbia.
- (54) Unclaimed condemnation awards, Rock Creek and Potomac Parkway Commission, District of Columbia.
- (55) Miscellaneous trust fund deposits, District of Columbia.
- (56) Surplus fund, District of Columbia.
- (57) Relief and rehabilitation, District of Columbia Workmen's Compensation Act.
- (58) Inmates' fund, workhouse and reformatory, District of Columbia.
- (59) International Center for Middle Eastern-Western Dialogue Trust Fund.
- (60) Chamber Music Auditorium, Library of Congress.
- (61) Bequest of Gertrude Hubbard.
- (62) Puerto Rico special fund (Internal Revenue).
- (63) Miscellaneous trust funds, Department of State.
- (64) Funds contributed for improvement of (name of river or harbor).
- (65) Funds advanced for improvement of (name of river or harbor).
- (66) Funds contributed for Indian projects.
- (67) Miscellaneous trust funds of Indian tribes.
- (68) Ship's stores profits, Navy.
- (69) Completing Surveys within Railroad Land Grants.
- (70) Memorial to Women of World War, contributions.
- (71) Funds contributed for Memorial to John Ericsson.
- (72) American National Red Cross Building, contributions.
- (73) Estate of decedents, Department of State, Trust Fund.
- (74) Funds due Incompetent Beneficiaries, Department of Veterans Affairs.
- (75) To promote the Education of the Blind (principal).
- (76) Paving Government Road across Fort Sill Military Reservation, Okla.
- (77) Bequest of William F. Edgar, Museum and Library, office of Surgeon General of the Army.
- (78) Funds Contributed for Flood Control (name of river, harbor, or project).
- (79) Matured obligations of the District of Columbia.
- (80) To promote the education of the blind (interest).
- [(81) Repealed. Pub. L. 101-510, div. A, title XV, § 1533(c)(1)(A)(ii), Nov. 5, 1990, 104 Stat. 1735.]
- (82) Post-Vietnam Era Veterans Education Account, Department of Veterans Affairs.
- (83) United States Government life insurance fund, Department of Veterans Affairs.
- (84) Estates of deceased soldiers, United States Army.
- (85) Teachers Retirement Fund Deductions, District of Columbia.
- (86) Teachers Retirement Fund, Government Reserves, District of Columbia.
- (87) Expenses of Smithsonian Institution Trust Fund (principal).
- (88) Civil Service Retirement and Disability Fund.
- (89) Canal Zone Retirement and Disability Fund.
- (90) Foreign Service Retirement and Disability Fund.
- (91) Violent Crime Reduction Trust Fund.
- (b)(1) Amounts (except amounts received by the Comptroller of the Currency and the Federal Deposit Insurance Corporation) that are analogous to the funds named in subsection (a) of this section and are received by the United States Government as trustee shall be deposited in an appropriate trust fund account in the Treasury. Except as provided in paragraph (2), amounts accruing to these funds are appropriated to be disbursed in compliance with the terms of the trust.
- (2) Expenditures from the following trust funds may be made only under annual appropriations and only if the appropriations are specifically authorized by law:
- (A) Armed Forces Retirement Home Trust Fund.
- (B) Fisher House Trust Fund, Department of the Army.
- (C) Fisher House Trust Fund, Department of the Air Force.

(D) Fisher House Trust Fund, Department of the Navy.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 919; Pub. L. 98-426, §27(d)(2), Sept. 28, 1984, 98 Stat. 1654; Pub. L. 101-189, div. A, title III, §341(a), Nov. 29, 1989, 103 Stat. 1419; Pub. L. 101-510, div. A, title XV, §1533(c)(1), Nov. 5, 1990, 104 Stat. 1735; Pub. L. 102-54, §13(l)(1), June 13, 1991, 105 Stat. 277; Pub. L. 103-322, title XXXI, §310001(d), Sept. 13, 1994, 108 Stat. 2103; Pub. L. 104-106, div. A, title IX, §914(c), Feb. 10, 1996, 110 Stat. 413; Pub. L. 104-201, div. A, title X, §1008(c), Sept. 23, 1996, 110 Stat. 2633; Pub. L. 105-261, div. A, title IX, §906(f)(2), Oct. 17, 1998, 112 Stat. 2096; Pub. L. 108-199, div. B, title VI, §633(f), Jan. 23, 2004, 118 Stat. 101.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1321(a)	31:725s(a)(1st sentence, cls. (1)-(84)), (c).	June 26, 1934, ch. 756, §20(less (a)(last sentence last proviso)), 48 Stat. 1233; June 15, 1943, ch. 125, §§1(a), 2(a), 57 Stat. 152, 153; Oct. 15, 1976, Pub. L. 94-502, §407, 90 Stat. 2397.
1321(b)	31:725s(a)(2d sentence, last sentence 1st, 2d provisos).	

In the section, the cross-references to subsection (b) in the source provisions being restated are assumed to be references to clauses (1)-(84) of subsection (a) because the source provisions contain no subsection (b).

In subsection (a), the words "appearing on the books of the Government" and "on the books of the Treasury" are omitted as surplus.

In subsection (b), the words "effective July 1, 1935" and the 2d proviso are omitted as executed.

REFERENCES IN TEXT

The Longshore and Harbor Workers' Compensation Act, referred to in subsec. (a)(12), is act Mar. 4, 1927, ch. 509, 44 Stat. 1424, which is classified generally to chapter 18 (§901 et seq.) of Title 33, Navigation and Navigable Waters. For complete classification of this Act to the Code, see section 901 of Title 33 and Tables.

The International Boundary Commission, United States and Mexico, referred to in subsec. (a)(41), was redesignated the International Boundary and Water Commission, United States and Mexico, by the Water Treaty of 1944.

The National Capital Park and Planning Commission, referred to in subsec. (a)(53), was abolished and its functions transferred to the National Capital Planning Commission by section 9 of act June 6, 1924, ch. 270, as added by act July 19, 1952, ch. 949, §1, 66 Stat. 790, which was classified to section 71h of former Title 40, Public Buildings, Property, and Works, and was repealed and reenacted as section 8711(f) of Title 40, Public Buildings, Property, and Works, by Pub. L. 107-217, §§1, 6(b), Aug. 21, 2002, 116 Stat. 1062, 1304.

The Rock Creek and Potomac Parkway Commission, referred to in subsec. (a)(54), was abolished and its functions transferred to the Office of National Parks, Buildings, and Reservations, Department of the Interior, by Ex. Ord. No. 6166, §2, June 10, 1933, set out as a note under section 901 of Title 5, Government Organization and Employees. The name of the Office of National Parks, Buildings, and Reservations was changed to the "National Park Service" by act March 2, 1934, ch. 38, 48 Stat. 389.

The District of Columbia Workmen's Compensation Act, referred to in subsec. (a)(57), probably means the District of Columbia Unemployment Compensation Act, act Aug. 28, 1935, ch. 794, 49 Stat. 946, which is not classified to the Code.

AMENDMENTS

2004—Subsec. (a)(59). Pub. L. 108-199 added par. (59).

1998—Subsec. (a)(92) to (94). Pub. L. 105-261 struck out pars. (92) to (94) which read as follows:

"(92) Fisher House Trust Fund, Department of the Army.

"(93) Fisher House Trust Fund, Department of the Air Force.

"(94) Fisher House Trust Fund, Department of the Navy."

1996—Subsec. (a)(92), (93). Pub. L. 104-106, §914(c)(1), added pars. (92) and (93).

Subsec. (a)(94). Pub. L. 104-201, §1008(c)(1), added par. (94).

Subsec. (b). Pub. L. 104-106, §914(c)(2), designated existing provisions as par. (1), substituted "Except as provided in paragraph (2), amounts accruing to these funds" for "Amounts accruing to these funds (except to the trust fund 'Armed Forces Retirement Home Trust Fund')", struck out "Expenditures from the trust fund 'Armed Forces Retirement Home Trust Fund' shall be made only under annual appropriations and only if the appropriations are specifically authorized by law." after second sentence, and added par. (2).

Subsec. (b)(2)(D). Pub. L. 104-201, §1008(c)(2), added subpar. (D).

1994—Subsec. (a)(91). Pub. L. 103-322 added par. (91).

1991—Subsec. (a)(45), (74), (82), (83). Pub. L. 102-54 substituted "Department of Veterans Affairs" for "Veterans' Administration", wherever appearing.

1990—Subsec. (a)(5). Pub. L. 101-510, §1533(c)(1)(A)(i), substituted "Armed Forces Retirement Home Trust Fund" for "Personal funds of deceased inmates, Naval Home".

Subsec. (a)(59), (81). Pub. L. 101-510, §1533(c)(1)(A)(ii), struck out pars. (59) "Soldiers' Home, permanent fund." and (81) "Soldiers' Home, interest account."

Subsec. (b). Pub. L. 101-510, §1533(c)(1)(B), substituted "Armed Forces Retirement Home Trust Fund" for "Soldiers' Home, Permanent Fund" in two places.

1989—Subsec. (b). Pub. L. 101-189 substituted "annual appropriations and only if the appropriations are specifically authorized by law." for "annual appropriations. Those appropriations are authorized to be made."

1984—Subsec. (a)(12). Pub. L. 98-426 substituted "Longshore" for "Longshoremen's".

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-261, div. A, title IX, §906(f)(3), Oct. 17, 1998, 112 Stat. 2096, provided that: "The amendments made by this subsection [amending this section and repealing section 2221 of Title 10, Armed Forces] shall take effect 90 days after the date of the enactment of this Act [Oct. 17, 1998]."

EFFECTIVE DATE OF 1989 AMENDMENT

Pub. L. 101-189, div. A, title III, §341(b), Nov. 29, 1989, 103 Stat. 1419, provided that: "The amendments made by subsection (a) [amending this section] shall apply with respect to appropriations for the operation of the United States Soldiers' and Airmen's Home [now Armed Forces Retirement Home—Washington] made for fiscal years after fiscal year 1990."

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-426 effective Sept. 28, 1984, see section 28(e)(1) of Pub. L. 98-426, set out as a note under section 901 of Title 33, Navigation and Navigable Waters.

TRUST FUNDS FOR INDIVIDUAL INDIANS

Section 725s of former Title 31 (now this section) was modified by act June 25, 1936, ch. 814, 49 Stat. 1928, providing that it shall not be applicable to funds held in trust for individual Indians, associations of individual Indians, or for Indian corporations chartered under sections 461, 462, 463, 464, 465, 466 to 470, 471, 472, 473, 474, 475, 476 to 478, and 479 of Title 25, Indians.

§ 1322. Payments of unclaimed trust fund amounts and refund of amounts erroneously deposited

(a) On September 30 of each year, the Secretary of the Treasury shall transfer to the Treasury trust fund receipt account "Unclaimed Moneys of Individuals Whose Whereabouts are Unknown" that part of the balance of a trust fund account named in section 1321(a)(1)-(82) of this title or an analogous trust fund established under section 1321(b) of this title that has been in the fund for more than one year and represents money belonging to individuals whose whereabouts are unknown. Subsequent claims to the transferred funds shall be paid from the account "Unclaimed Moneys of Individuals Whose Whereabouts are Unknown".

(b) Except as provided in subsection (c) of this section, necessary amounts are appropriated to the Secretary of the Treasury to make payments from—

(1) the Treasury trust fund receipt account "Unclaimed Moneys of Individuals Whose Whereabouts are Unknown"; and

(2) the United States Government account "Refund of Moneys Erroneously Received and Covered" and other collections erroneously deposited that are not properly chargeable to another appropriation.

(c)(1) The Secretary of the Treasury shall hold in the Treasury trust fund receipt account "Unclaimed Moneys of Individuals Whose Whereabouts are Unknown" the balance remaining after the final distribution of unclaimed Postal Savings System deposits under subsection (a) of the first section of the Act of August 13, 1971 (Public Law 92-117; 85 Stat. 337). The Secretary shall use the balance to pay claims for Postal Savings System deposits without regard to the State law or the law of other jurisdictions of deposit concerning the disposition of unclaimed or abandoned property.

(2) Necessary amounts may be appropriated without fiscal year limitation to the trust fund receipt account to pay claims for deposits when the balance in the account is not sufficient to pay the claims made within the time limitation set forth in paragraph (3) of this subsection.

(3) No claim for any Postal Savings System deposit may be brought more than one year from the date of the enactment of the Postal Savings System Statute of Limitations Act.

(4) The United States Postal Service shall assist the Secretary of the Treasury in providing public notice of the time limitation set forth in paragraph (3) of this subsection by posting notices thereof in all post offices as soon as practicable after the date of the enactment of the Postal Savings System Statute of Limitations Act.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 922; Pub. L. 98-359, § 2, July 13, 1984, 98 Stat. 402.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1322(a)	31:725s(a)(last sentence last proviso).	June 26, 1934, ch. 756, § 20(a)(last sentence last proviso), 48 Stat. 1233; Apr. 21, 1976, Pub. L. 94-273, § 2(16), 90 Stat. 375.

HISTORICAL AND REVISION NOTES—CONTINUED

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1322(b)	31:725p-1. 31:725q-1.	June 30, 1949, ch. 286, § 101(par. under heading "Payments of Unclaimed Moneys"), 63 Stat. 359. June 30, 1949, ch. 286, § 101(par. under heading "Refund of Moneys Erroneously Received and Covered"), 63 Stat. 358.
1322(c)	31:725p(note).	Aug. 13, 1971, Pub. L. 92-117, 85 Stat. 337.

In subsection (a), the words "directed to be established in section 725p of this title" are omitted as surplus.

In subsection (b), before clause (1), the words "Secretary of the Treasury" are substituted for "Treasury Department" for consistency. The words "out of any money in the Treasury not otherwise appropriated" in 31:725q-1 are omitted as surplus. In clause (1), the words "of the character formerly chargeable to the appropriation accounts abolished under section 725p of this title" in 31:725p-1 are omitted as unnecessary because of the restatement. In clause (2), the words "United States Government account 'Refund of Moneys Erroneously Received and Covered'" are substituted for "of the character formerly chargeable to the appropriation accounts abolished under section 725q of this title" in 31:725q-1 for clarity and to eliminate unnecessary words.

In subsection (c)(1), the words "claims for . . . deposits" are substituted for "claims by or on behalf of depositors" to eliminate unnecessary words. The text of section 1(a) of the Act of August 13, 1971 (Pub. L. 92-117, 85 Stat. 337), is omitted as executed.

REFERENCES IN TEXT

Subsection (a) of the first section of the Act of August 13, 1971 (Public Law 92-117; 85 Stat. 337), referred to in subsec. (c)(1), was repealed by Pub. L. 97-258, § 5(b), Sept. 13, 1982, 96 Stat. 1081.

The date of the enactment of the Postal Savings System Statute of Limitations Act, referred to in subsec. (c)(3) and (4), is the date of enactment of Pub. L. 98-359, which was approved July 13, 1984.

AMENDMENTS

1984—Subsec. (c)(1). Pub. L. 98-359 substituted provision authorizing the balance to be held by the Secretary for provision authorizing the balance to be held by the Secretary in perpetuity.

Subsec. (c)(2). Pub. L. 98-359 substituted reference to par. (3) of this subsection for reference to par. (1) of this subsection.

Subsec. (c)(3), (4). Pub. L. 98-359 added pars. (3) and (4).

§ 1323. Trust funds for certain fees, donations, quasi-public amounts, and unearned amounts

(a) Amounts from the following sources held in checking accounts of disbursing officials shall be deposited in the Treasury to the appropriate trust fund receipt accounts:

- (1) unearned money, lands (Department of the Interior).
- (2) reentry permit fees (Department of Justice).
- (3) naturalization fees (Department of Justice).
- (4) registry fees (Department of Justice).

(b) Amounts deposited under subsection (a) of this section are appropriated for refunds. Earned parts of those amounts shall be transferred and credited to the appropriate receipt fund accounts.