

119TH CONGRESS
1ST SESSION

S. 1160

To require adequate traceability for expenditures by the Federal Government.

IN THE SENATE OF THE UNITED STATES

MARCH 26, 2025

Mr. SCOTT of Florida (for himself and Mr. MARSHALL) introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

A BILL

To require adequate traceability for expenditures by the
Federal Government.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Locating Every Dis-
5 bursement in Government Expenditure Records Act” or
6 the “LEDGER Act”.

7 **SEC. 2. TRACEABILITY OF EXPENDITURES.**

8 (a) IN GENERAL.—Subchapter II of chapter 35 of
9 title 31, United States Code, is amended by adding at the
10 end the following:

1 **“§ 3517. Traceability of expenditures**

2 “Not later than 180 days after the date of enactment
3 of this section, the Secretary of the Treasury shall imple-
4 ment a system that tracks all outlays from each appropria-
5 tion, receipt, or other fund account in the Treasury by
6 each department, agency, office, or other establishment in
7 the executive, legislative, or judicial branch of the United
8 States Government, including disbursements subject to
9 the requirements under section 3325, which shall include
10 tracking the period of availability of the amounts in the
11 applicable appropriation, receipt, or other fund account.”.

12 (b) CONFORMING AMENDMENT.—The table of sec-
13 tions for chapter 35 of title 31, United States Code, is
14 amended by inserting after the item relating to section
15 3516 the following:

“3517. Traceability of expenditures.”.

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