

amendment, text read as follows: “Foreign credits owed to or owned by the Treasury are not available for expenditure by agencies except as provided annually in general appropriation laws.”

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-208, div. A, title I, §101(f) [title VI, §612(b)], Sept. 30, 1996, 110 Stat. 3009-314, 3009-356, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Sept. 30, 1996] and shall apply thereafter.”

APPROPRIATIONS OF EXCESS CURRENCIES

Pub. L. 102-391, title V, §566, Oct. 6, 1992, 106 Stat. 1680, provided that: “The provisions of section 1306 of title 31, United States Code, shall not be waived to carry out the provisions of the Foreign Assistance Act of 1961 [22 U.S.C. 2151 et seq.] by any provision of law enacted after the date of enactment of this Act [Oct. 6, 1992] unless such provision makes specific reference to this section.”

Similar provisions were contained in the following prior appropriations acts:

Pub. L. 101-513, title V, §570, Nov. 5, 1990, 104 Stat. 2041.

Pub. L. 101-167, title V, §583, Nov. 21, 1989, 103 Stat. 1251.

§ 1307. Public building construction

Amounts appropriated to construct public buildings remain available until completion of the work. When a building is completed and outstanding liabilities for the construction are paid, balances remaining shall revert immediately to the Treasury.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 918.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1307	31:682.	June 23, 1874, ch. 476, §1, 18 Stat. 275.

The words before the proviso in the Act of June 23, 1874 (ch. 476, 18 Stat. 275), are omitted as obsolete.

§ 1308. Telephone and metered services

Charges for telephone and metered services (such as gas, electricity, water, and steam) for a time period beginning in one fiscal year or allotment period and ending in another fiscal year or allotment period may be charged against the appropriation or allotment current at the end of the time period covered by the service.

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

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1308	31:668a.	Apr. 27, 1937, ch. 143, 50 Stat. 119; restated Apr. 26, 1939, ch. 103, 53 Stat. 624.

The words “On and after April 27, 1937” are omitted as executed. The words “Charges for telephone and metered services” are substituted for “in making payments for commodities or services the quantity of which is determined by metered readings . . . and for telephone services” to eliminate unnecessary words. The words “another fiscal year or allotment period” are substituted for “another”, and the words “time pe-

riod covered by the service” are substituted for “such period”, for clarity.

§ 1309. Social security tax

Amounts made available for the compensation of officers and employees of the United States 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”.

Editorial Notes

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).	

HISTORICAL AND REVISION NOTES—CONTINUED

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
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 unnecessary 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.