

OGC Has Reviewed

Approved
File
Legal
Division

The File

16 November 1943

Availability of Appropriations

1. 18 Comp. Gen. 863 (1938) - "It has long been the accepted general rule of the accounting officers of the Government that a claim against an annual appropriation when otherwise proper is chargeable to the appropriation for the fiscal year in which the liability was incurred. The rule is applicable in all cases in which there is a definite determination as to the time the public funds became obligated for the payment of a given liability whether the amount is, or is not, certain at the time."

2. 4 Comp. Gen. 918 (1925) - States the general rule that amounts appropriated in annual Appropriation Acts are not available for expenditure until the beginning of the fiscal year.

3. 18 Comp. Gen. 1007 (1936) - Contracts obligating fiscal year funds may not be entered into prior to appropriation made, but there is no objection after appropriation is made to the execution of such contracts prior to the beginning of the fiscal year, notwithstanding the funds are not available for expenditure until the beginning of the fiscal year. See also 20 Comp. Gen. 868 (1941) and 21 Comp. Gen. 864 (1942).