**(f) Single-agency audit report; additional information; declination criteria and procedures**

(1) For each fiscal year during which an Indian tribal organization receives or expends funds pursuant to a contract entered into, or grant made, under this subchapter, the tribal organization that requested such contract or grant shall submit to the appropriate Secretary a single-agency audit report required by chapter 75 of title 31.

(2) In addition to submitting a single-agency audit report pursuant to paragraph (1), a tribal organization referred to in such paragraph shall submit such additional information concerning the conduct of the program, function, service, or activity carried out pursuant to the contract or grant that is the subject of the report as the tribal organization may negotiate with the Secretary.

(3) Any disagreement over reporting requirements shall be subject to the declination criteria and procedures set forth in section 450f of this title.

(Pub. L. 93–638, § 5, formerly § 5 and title I, § 108, Jan. 4, 1975, 88 Stat. 2204, 2212; renumbered and amended Pub. L. 100–472, title I, § 104, title II, § 208, Oct. 5, 1988, 102 Stat. 2287, 2296; Pub. L. 100–581, title II, § 209, Nov. 1, 1988, 102 Stat. 2940; Pub. L. 101–301, § 2(a)(4), May 24, 1990, 104 Stat. 206; Pub. L. 101–644, title II, § 202(3), Nov. 29, 1990, 104 Stat. 4665; Pub. L. 103–413, title I, § 102(2), Oct. 25, 1994, 108 Stat. 4250.)

REFERENCES IN TEXT

Section 450j–1(a)(3) of this title, referred to in subsec. (d), was repealed and a new subsec. (a)(3) of section 450j–1 was added by Pub. L. 103–413, title I, § 102(14)(C), Oct. 25, 1994, 108 Stat. 4257. See section 450j–1(a)(4) of this title.

AMENDMENTS

1994—Subsec. (f). Pub. L. 103–413 added subsec. (f) and struck out former subsec. (f) which read as follows: ''For each fiscal year during which an Indian tribal organization receives or expends funds pursuant to a contract or grant under this subchapter, the Indian tribe which requested such contract or grant shall submit to the appropriate Secretary a report including, but not limited to, an accounting of the amounts and purposes for which Federal funds were expended, information on the conduct of the program or service involved, and such other information as the appropriate Secretary may request through regulations promulgated under sections 552 and 553 of title 5.''

1990—Subsec. (a)(2). Pub. L. 101–301 substituted ''chapter 75 of title 31'' for ''the Single Audit Act of 1984 (98 Stat. 2327, 31 U.S.C. 7501 et seq.),''.

Subsec. (d). Pub. L. 101–644 substituted ''Except as provided in section 13a or 450j–1(a)(3) of this title,'' for ''Any'' and inserted ''through the respective Secretary'' before period at end.

1988—Subsec. (a). Pub. L. 100–472, § 104(a), amended subsec. (a) generally. Prior to amendment, subsec. (a) read as follows: ''Each recipient of Federal financial assistance from the Secretary of Interior or the Secretary of Health Education, and Welfare, under this Act, shall keep such records as the appropriate Secretary shall prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such assistance, the cost of the project or undertaking in connection with which such assistance is given or used, the amount of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.''

Subsec. (e). Pub. L. 100–581 substituted ''to each tribe'' for ''to tribes''.

Pub. L. 100–472, § 104(b), added subsec. (e).

Subsec. (f). Pub. L. 100–472, § 208, redesignated section 450*l* of this title as subsec. (f) of this section and inserted ''through regulations promulgated under sections 552 and 553 of title 5''.

## § 450d. Criminal activities involving grants, contracts, etc.; penalties

Whoever, being an officer, director, agent, or employee of, or connected in any capacity with, any recipient of a contract, subcontract, grant, or subgrant pursuant to this subchapter or the Act of April 16, 1934 (48 Stat. 596), as amended [25 U.S.C. 452 et seq.], embezzles, willfully misapplies, steals, or obtains by fraud any of the money, funds assets, or property which are the subject of such a grant, subgrant, contract, or subcontract, shall be fined not more than $10,000 or imprisoned for not more than two years, or both, but if the amount so embezzled, misapplied, stolen, or obtained by fraud does not exceed $100, he shall be fined not more than $1,000 or imprisoned not more than one year, or both.

(Pub. L. 93–638, § 6, Jan. 4, 1975, 88 Stat. 2205.)

REFERENCES IN TEXT

Act of April 16, 1934, referred to in text, is act Apr. 16, 1934, ch. 147, 48 Stat. 596, as amended, popularly known as the Johnson-O'Malley Act, which is classified generally to section 452 et seq. of this title. For complete classification of this Act to the Code, see Short Title note set out under section 452 of this title and Tables.

## § 450e. Wage and labor standards

**(a) Similar construction in locality**

All laborers and mechanics employed by contractors or subcontractors (excluding tribes and tribal organizations) in the construction, alteration, or repair, including painting or decorating of buildings or other facilities in connection with contracts or grants entered into pursuant to this subchapter, shall be paid wages at not less than those prevailing on similar construction in the locality, as determined by the Secretary of Labor in accordance with sections 3141–3144, 3146, and 3147 of title 40. With respect to construction, alteration, or repair work to which the Act of March 3, 1921[1] is applicable under the terms of this section, the Secretary of Labor shall have the authority and functions set forth in Reorganization Plan Numbered 14, of 1950, and section 3145 of title 40.

**(b) Preference requirements for wages and grants**

Any contract, subcontract, grant, or subgrant pursuant to this subchapter, the Act of April 16, 1934 (48 Stat. 596), as amended [25 U.S.C. 452 et seq.], or any other Act authorizing Federal contracts with or grants to Indian organizations or for the benefit of Indians, shall require that to the greatest extent feasible—

(1) preferences and opportunities for training and employment in connection with the administration of such contracts or grants shall be given to Indians; and

(2) preference in the award of subcontracts and subgrants in connection with the adminis-

[1] See References in Text note below.