

to in subsection (a)(1)(B), as applicable, shall include with each certified voucher submitted to a disbursing official pursuant to this section the taxpayer identifying number of each person to whom payment may be made under the voucher. (Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 951; Pub. L. 104-106, div. A, title IX, §913(b), Feb. 10, 1996, 110 Stat. 411; Pub. L. 104-134, title III, §31001(g)(1)(B), (y), Apr. 26, 1996, 110 Stat. 1321-363, 1321-378; Pub. L. 104-201, div. A, title X, §1009(b), Sept. 23, 1996, 110 Stat. 2634; Pub. L. 109-241, title IX, §902(b)(2), July 11, 2006, 120 Stat. 566.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3325(a)	31:82b. 31:82f(related to disbursing officers).	Dec. 29, 1941, ch. 641, §§1, 4(related to §1), 55 Stat. 875, 876. Apr. 28, 1942, ch. 247, §301(1st par. proviso under heading "Bureau of Accounts" related to disbursing officers), 56 Stat. 244.
3325(b)	31:82e(related to 31:82b).	
3325(c)	31:82a.	May 14, 1937, ch. 180, §1(2d par. last proviso on p. 140), 50 Stat. 140.

In subsection (a), before clause (1), the words "Notwithstanding the provisions of section 82 of this title, and section 4 of Executive Order Numbered 6166, dated June 10, 1933" in 31:82b are omitted as unnecessary. In clause (1), the word "duly" is omitted as surplus. In clause (1)(A) and (B), the words "executive agency" are substituted for "department, establishment or agency concerned" because of section 102 of the revised title and for consistency. In clause (2)(C), the words "basis of the" are omitted as surplus. In clause (3), the words "for carrying out clauses (1) and (2) of this subsection" are substituted for "accordingly" for clarity.

In subsection (b), the words "under the jurisdiction" are omitted as surplus. The words "a military department of the Department of Defense" are substituted for "the Department of the Army, the Navy Department (including the Marine Corps)" for consistency with title 10. The words "and the Panama Canal" (subsequently changed to "the Canal Zone Government" by section 2(a)(1) of the Act of September 26, 1950 (ch. 1049, 64 Stat. 1038)) are omitted because of 22:ch. 51. The word "pay" is substituted for "salaries" for consistency in the revised title and with other titles of the United States Code.

In subsection (c), the words "On and after May 14, 1937" are omitted as executed. The words "Secretary of the Treasury" are substituted for "Division of Disbursement, Treasury Department" in section 1(last proviso of 2d par. on p. 140) of the Act of May 14, 1937, because of section 1(a) of Reorganization Plan No. III of 1940 (eff. June 30, 1940, 54 Stat. 1231) and section 321(c) of the revised title. The word "appropriate" is added for clarity. The words "officer or employee of the United States Government" are substituted for "administrative officers" for consistency in the revised title and with other titles of the United States Code. The words "addressographed or stenciled" and "administratively revised and" are omitted as surplus. The words "disburse public money" are substituted for "make payment" for consistency.

AMENDMENTS

2006—Subsec. (b). Pub. L. 109-241 substituted "Secretary of Homeland Security" for "Secretary of Transportation".

1996—Subsec. (a)(3). Pub. L. 104-134, §31001(g)(1)(B), inserted "or pursuant to payment intercepts or offsets pursuant to section 3716 or 3720A of this title," after "voucher".

Subsec. (b). Pub. L. 104-201 substituted "members of the armed forces may certify vouchers when authorized, in writing, by the Secretary of Defense or, in the case of the Coast Guard when it is not operating as a service in the Navy, by the Secretary of Transportation" for "members of the armed forces under the jurisdiction of the Secretary of Defense may certify vouchers when authorized, in writing, by the Secretary to do so".

Pub. L. 104-106 amended subsec. (b) generally. Prior to amendment, subsec. (b) read as follows: "Subsection (a) of this section does not apply to disbursements of a military department of the Department of Defense, except for disbursements for departmental pay and expenses in the District of Columbia."

Subsec. (d). Pub. L. 104-134, §31001(y), added subsec. (d).

§ 3326. Waiver of requirements for warrants and advances

(a) When the Secretary of the Treasury and the Comptroller General decide that, with sufficient safeguards, existing procedures may be changed to simplify, improve, and economize the control and accounting of public money, they may prescribe joint regulations for waiving any part of the requirements in effect on September 12, 1950, that—

(1) warrants be issued and countersigned for the receipt, retention, and disbursement of public money and trust funds; and

(2) amounts be requisitioned and advanced to accountable officials.

(b) Regulations of the Secretary and the Comptroller General may provide for the payment of vouchers by authorized disbursing officials by checks drawn on the general fund of the Treasury. However, the regulations shall provide for appropriate action (including suspension or withdrawal of authority to make payments) against a delinquent disbursing official for any reason related to the official's accounts.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 951.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3326(a)	31:66c(a).	Sept. 12, 1950, ch. 946, §115, 64 Stat. 837.
3326(b)	31:66c(b).	

In subsection (a), before clause (1), the words "in effect on September 12, 1950" are substituted for "existing" for clarity. In clause (2), the words "under each separate appropriation head or otherwise" are omitted as surplus.

In subsection (b), the word "official" is substituted for "officers" for consistency. 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 "in the rendition of their accounts or for other" and "under necessary circumstances" are omitted as surplus.

§ 3327. General authority to issue checks and other drafts

(a) The Secretary of the Treasury may issue a check or other draft on public money in the Treasury to pay an obligation of the United States Government. When the Secretary decides it is convenient to a public creditor and in the public interest, the Secretary may designate a

depository to issue a check or other draft on public money held by the depository to pay an obligation of the Government. As directed by the Secretary, each depository shall report to the Secretary on public money paid and received by the depository.

(b) The Secretary of the Treasury shall take such actions as are necessary to ensure that Social Security account numbers (including derivatives of such numbers) are not visible on or through unopened mailings of checks or other drafts described in subsection (a) of this section. (Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 952; Pub. L. 106-433, § 2, Nov. 6, 2000, 114 Stat. 1910.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3327	31:526.	R.S. §3644.

The words “Secretary of the Treasury” are substituted for “Treasurer” because of the source provisions restated in section 321(c) of the revised title. The words “may issue a check or other draft” are substituted for “shall be subject to the draft of” for consistency in the revised title. The words “public money” are substituted for “moneys” because section 10 of the Act of August 6, 1846 (ch. 90, 9 Stat. 61), from which section 3644 of the Revised Statutes is derived, used the term “public money”. The words “obligation of the United States Government” are substituted for “on the public account”, and the words “may designate a depository to issue a check or draft on public money held by the depository to pay an obligation of the Government” are substituted for “is authorized to draw upon any of the depositories” for clarity and consistency. The words “at such times and in such forms . . . shall be” are omitted as surplus. The words “United States Postal Service” and “Postmaster General” are omitted because of 39:410. The words “report to the Secretary on public money paid and received by the depository” are substituted for “so drawn upon shall make returns to the Treasury Department” for clarity and consistency.

AMENDMENTS

2000—Pub. L. 106-433 designated existing provisions as subsec. (a) and added subsec. (b).

EFFECTIVE DATE OF 2000 AMENDMENT AND TRANSITIONAL RULE

Pub. L. 106-433, § 3, Nov. 6, 2000, 114 Stat. 1910, provided that:

“(a) IN GENERAL.—The amendments made by this Act [amending this section] shall apply with respect to all mailings of checks or other drafts issued on or after the date which is 3 years after the date of the enactment of this Act [Nov. 6, 2000].

“(b) PHASE-IN OF AMENDMENTS.—Effective on the date of the enactment of this Act, the Secretary of the Treasury shall commence procedures to gradually implement the amendments made by this Act in advance of the effective date described in subsection (a). Not later than 1 year after the date of the enactment of this Act, and annually thereafter for each of the next 2 years, the Secretary shall transmit to each House of the Congress a report describing the manner and extent to which the requirements of the preceding sentence have been carried out.”

§ 3328. Paying checks and drafts

(a) TIME LIMIT ON TREASURY CHECKS.—

(1) IN GENERAL.—Except as provided in sections 3329 and 3330 of this title—

(A) the Secretary shall not be required to pay a Treasury check issued on or after the

effective date of this section unless it is negotiated to a financial institution within 12 months after the date on which the check was issued; and

(B) the Secretary shall not be required to pay a Treasury check issued before the effective date of this section unless it is negotiated to a financial institution within 12 months after such effective date.

(2) DEFERRAL PENDING SETTLEMENT.—Notwithstanding the time limitations imposed by paragraph (1), if the Secretary is on notice of a question of law or fact about whether a Treasury check is properly payable when the check is presented for payment, the Secretary may defer payment on such check until the question is settled.

(3) Nothing in this subsection shall be construed to affect the underlying obligation of the United States, or any agency thereof, for which a Treasury check was issued.

(b)(1) If a check issued by a disbursing official and drawn on a designated depository is not paid by the last day of the fiscal year after the fiscal year in which the check was issued, the amount of the check is—

(A) withdrawn from the account with the depository; and

(B) deposited in the Treasury for credit to a consolidated account of the Treasury.

(2) A claim for the proceeds of an unpaid check under this subsection may be paid from a consolidated account by a check drawn on the Treasury.

(c) A limitation imposed on a claim against the United States Government under section 3702 of this title does not apply to an unpaid check drawn on the Treasury or a designated depository.

(d) The Secretary may prescribe regulations the Secretary decides are necessary to carry out subsections (a)–(c) of this section.

(e)(1) The Secretary shall prescribe regulations on—

(A) enforcing the speedy presentation of Government drafts;

(B) paying drafts, including the place of payment; and

(C) paying drafts if presentment is not made as required.

(2) Regulations prescribed under paragraph (1) of this subsection shall prevent, as far as may be practicable, Government drafts from being used or placed in circulation as paper currency or a medium of exchange.

(f) AUTHORITY TO DECLINE PAYMENT.—Nothing in this section limits the authority of the Secretary to decline payment of a Treasury check after first examination thereof at the Treasury.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 952; Pub. L. 100-86, title X, §1002, Aug. 10, 1987, 101 Stat. 658; Pub. L. 104-316, title I, §115(d), Oct. 19, 1996, 110 Stat. 3834.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3328(a)(1)	31:132(a).	July 11, 1947, ch. 222, §1, 61 Stat. 308; restated Aug. 28, 1957, Pub. L. 85-183, §1, 71 Stat. 464.