Sec.
3526. Settlement of accounts.
3527. General authority to relieve accountable officials and agents from liability.
3528. Responsibilities and relief from liability of certifying officials.
3529. Requests for decisions of the Comptroller General.
3530. Adjusting accounts.
[3531. Repealed.]
3532. Notification of account deficiencies.

SUBCHAPTER IV—COLLECTION

3541. Distress warrants.
3542. Carrying out distress warrants.
3543. Postponing a distress warrant proceeding.
3544. Rights and remedies of the United States Government reserved.
3545. Civil action to recover money.

SUBCHAPTER V—PROCUREMENT PROTEST SYSTEM

3551. Definitions.
3552. Protests by interested parties concerning procurement actions.
3553. Review of protests; effect on contracts pending decision.
3554. Decisions on protests.
3555. Regulations; authority of Comptroller General to verify assertions.
3556. Nonexclusivity of remedies; matters included in agency record.
3557. Expedited action in protests of public-private competitions.

SUBCHAPTER VI—RECOVERY AUDITS[1]

[3561. Repealed.]
3562. Disposition of recovered funds.[1]
[3563 to 3567. Repealed.].

AMENDMENTS

2010—Pub. L. 111–204, §2(h)(6)(B)(i), July 22, 2010, 124 Stat. 2231, struck out subchapter VI heading ''RECOVERY AUDITS'' and items 3561 ''Identification of errors made by executive agencies in payments to contractors and recovery of amounts erroneously paid'', 3562 ''Disposition of recovered funds'', 3563 ''Sources of recovery services'', 3564 ''Management improvement programs'', 3565 ''Relationship to authority of Inspectors General'', 3566 ''Privacy protections'', and 3567 ''Definition of executive agency''.

2008—Pub. L. 110–417, [div. A], title X, §1061(c)(3), Oct. 14, 2008, 122 Stat. 4613, struck out item 3557 ''Expedited action in protests for public-private competitions'', as added by Pub. L. 110–161.

Pub. L. 110–181, div. A, title III, §326(b)(2), Jan. 28, 2008, 122 Stat. 63, added item 3557 ''Expedited action in protests of public-private competitions''.

2007—Pub. L. 110–161, div. D, title VII, §739(c)(1)(B)(ii), Dec. 26, 2007, 121 Stat. 2031, added item 3557.

2001—Pub. L. 107–107, div. A, title VIII, §831(a)(2), Dec. 28, 2001, 115 Stat. 1188, added subchapter VI heading and items 3561 to 3567.

2000—Pub. L. 106–531, §3(c), Nov. 22, 2000, 114 Stat. 2539, added item 3516.

1996—Pub. L. 104–316, title I, §115(f)(2), Oct. 19, 1996, 110 Stat. 3834, struck out item 3531 ''Property returns''.

1990—Pub. L. 101–576, title III, §§301(b), 303(f), Nov. 15, 1990, 104 Stat. 2848, 2852, substituted ''and other financial management reports and plans'' for ''systems'' in item 3512 and added item 3515.

1984—Pub. L. 98–369, div. B, title VII, §2741(b), July 18, 1984, 98 Stat. 1203, added subchapter V heading and items 3551 to 3556.

SUBCHAPTER I—GENERAL

§ 3501. Definition

In this chapter, ''executive agency'' does not include (except in section 3513) a corporation, agency, or instrumentality subject to chapter 91 of this title.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 959; Pub. L. 107–107, div. A, title VIII, §831(c), Dec. 28, 2001, 115 Stat. 1189; Pub. L. 111–204, §2(h)(6)(B)(ii), July 22, 2010, 124 Stat. 2231.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
3501	31:65a.	Sept. 12, 1950, ch. 946, §118, 64 Stat. 837; Aug. 1, 1956, ch. 814, §2(c), 70 Stat. 783.

The words ''As used . . . the term'' are omitted as surplus. The words ''means any executive department or independent establishment in the executive branch of the Government'' are omitted because of section 102 of the revised title. The reference to 31:66d is unnecessary because the defined term is not used in the restatement of 31:66d in section 3514 of the revised title. The text of 31:65a(words after 4th comma) is omitted as unnecessary because of 39:410.

AMENDMENTS

2010—Pub. L. 111–204 struck out ''and subchapter VI of this title'' after ''section 3513''.

2001—Pub. L. 107–107 inserted ''and subchapter VI'' after ''section 3513''.

SHORT TITLE OF 2002 AMENDMENT

Pub. L. 107–289, §1, Nov. 7, 2002, 116 Stat. 2049, provided that: ''This Act [amending section 3515 of this title and enacting provisions set out as a note under section 3515 of this title] may be cited as the 'Accountability of Tax Dollars Act of 2002'.''

SHORT TITLE OF 2000 AMENDMENT

Pub. L. 106–531, §1, Nov. 22, 2000, 114 Stat. 2537, provided that: ''This Act [enacting section 3516 of this title, amending sections 1116, 3515, and 3521 of this title, and enacting provisions set out as notes under sections 1116 and 3516 of this title] may be cited as the 'Reports Consolidation Act of 2000'.''

SUBCHAPTER II—ACCOUNTING REQUIREMENTS, SYSTEMS, AND INFORMATION

§ 3511. Prescribing accounting requirements and developing accounting systems

(a) The Comptroller General shall prescribe the accounting principles, standards, and requirements that the head of each executive agency shall observe. Before prescribing the principles, standards, and requirements, the Comptroller General shall consult with the Secretary of the Treasury and the President on their accounting, financial reporting, and budgetary needs, and shall consider the needs of the heads of the other executive agencies.

(b) Requirements prescribed under subsection (a) of this section shall—

(1) provide for suitable integration between the accounting process of each executive agency and the accounting of the Department of the Treasury;

(2) allow the head of each agency to carry out section 3512 of this title; and

(3) provide a method of—

(A) integrated accounting for the United States Government;

(B) complete disclosure of the results of the financial operations of each agency and the Government; and

[1] Editorially supplied.