

AUDIT OPINION AND INTERNAL CONTROLS BY SECRETARY OF HOMELAND SECURITY

Pub. L. 108-330, §4(b), (c), Oct. 16, 2004, 118 Stat. 1277, provided that:

“(b) IMPLEMENTATION OF AUDIT OPINION REQUIREMENT.—The Secretary of Homeland Security shall include audit opinions in performance and accountability reports under section 3516(f) of title 31, United States Code, as amended by subsection (a), only for fiscal years after fiscal year 2005.

“(c) ASSERTION OF INTERNAL CONTROLS.—The Secretary of Homeland Security shall include in the performance and accountability report for fiscal year 2005 submitted by the Secretary under section 3516(f) of title 31, United States Code, an assertion of the internal controls that apply to financial reporting by the Department of Homeland Security.”

FINDINGS AND PURPOSES

Pub. L. 106-531, §2, Nov. 22, 2000, 114 Stat. 2537, provided that:

“(a) FINDINGS.—Congress finds that—

“(1) existing law imposes numerous financial and performance management reporting requirements on agencies;

“(2) these separate requirements can cause duplication of effort on the part of agencies and result in uncoordinated reports containing information in a form that is not completely useful to Congress; and

“(3) pilot projects conducted by agencies under the direction of the Office of Management and Budget demonstrate that single consolidated reports providing an analysis of verifiable financial and performance management information produce more useful reports with greater efficiency.

“(b) PURPOSES.—The purposes of this Act [see Short Title of 2000 Amendment note set out under section 3501 of this title] are—

“(1) to authorize and encourage the consolidation of financial and performance management reports;

“(2) to provide financial and performance management information in a more meaningful and useful format for Congress, the President, and the public;

“(3) to improve the quality of agency financial and performance management information; and

“(4) to enhance coordination and efficiency on the part of agencies in reporting financial and performance management information.”

SPECIAL RULE FOR FISCAL YEARS 2000 AND 2001

Pub. L. 106-531, §3(b), Nov. 22, 2000, 114 Stat. 2538, provided that: “Notwithstanding paragraph (1) of section 3516(a) of title 31, United States Code (as added by subsection (a) of this section), the head of an executive agency may submit a consolidated report under such paragraph not later than 180 days after the end of that agency’s fiscal year, with respect to fiscal years 2000 and 2001.”

SUBCHAPTER III—AUDITING AND
SETTLING ACCOUNTS

§ 3521. Audits by agencies

(a) Each account of an agency shall be audited administratively before being submitted to the Comptroller General. The head of each agency shall prescribe regulations for conducting the audit and designate a place at which the audit is to be conducted. However, a disbursing official of an executive agency may not administratively audit vouchers for which the official is responsible. With the consent of the Comptroller General, the head of the agency may waive any part of an audit.

(b) The head of an agency may prescribe a statistical sampling procedure to audit vouchers of

the agency when the head of the agency decides economies will result from using the procedure. The Comptroller General—

(1) may prescribe the maximum amount of a voucher that may be audited under this subsection; and

(2) in reviewing the accounting system of the agency, shall evaluate the adequacy and effectiveness of the procedure.

(c) A disbursing or certifying official acting in good faith under subsection (b) of this section is not liable for a payment or certification of a voucher not audited specifically because of the procedure prescribed under subsection (b) if the official and the head of the agency carry out diligently collection action the Comptroller General prescribes.

(d) Subsections (b) and (c) of this section do not—

(1) affect the liability, or authorize the relief, of a payee, beneficiary, or recipient of an illegal, improper, or incorrect payment; or

(2) relieve a disbursing or certifying official, the head of an agency, or the Comptroller General of responsibility in carrying out collection action against a payee, beneficiary, or recipient.

(e) Each financial statement prepared under section 3515 by an agency shall be audited in accordance with applicable generally accepted government auditing standards—

(1) in the case of an agency having an Inspector General appointed under the Inspector General Act of 1978 (5 U.S.C. App.), by the Inspector General or by an independent external auditor, as determined by the Inspector General of the agency; and

(2) in any other case, by an independent external auditor, as determined by the head of the agency.

(f) For each audited financial statement required under subsection (a) of section 3515 of this title, the person who audits the statement for purpose of subsection (e) of this section shall submit a report on the audit to the head of the agency and the Controller of the Office of Federal Financial Management. A report under this subsection shall be prepared in accordance with generally accepted government auditing standards.

(g) The Comptroller General of the United States—

(1) may review any audit of a financial statement conducted under this subsection by an Inspector General or an external auditor;

(2) shall report to the Congress, the Director of the Office of Management and Budget, and the head of the agency which prepared the statement, regarding the results of the review and make any recommendation the Comptroller General considers appropriate; and

(3) may audit a financial statement prepared under section 3515 of this title at the discretion of the Comptroller General or at the request of a committee of the Congress.

An audit the Comptroller General performs under this subsection shall be in lieu of the audit otherwise required by subsection (e) of this section. Prior to performing such audit, the

Comptroller General shall consult with the Inspector General of the agency which prepared the statement.

(h) Each financial statement prepared by an executive agency for a fiscal year after fiscal year 1991 shall be audited in accordance with this section and the plan required by section 3512(a)(3)(B)(viii) of this title.

(i)(1) If the Government Accountability Office audits any financial statement or related schedule which is prepared under section 3515 by an executive agency (or component thereof) for a fiscal year beginning on or after October 1, 2009, such executive agency (or component) shall reimburse the Government Accountability Office for the cost of such audit, if the Government Accountability Office audited the statement or schedule of such executive agency (or component) for fiscal year 2007.

(2) Any executive agency (or component thereof) that prepares a financial statement under section 3515 for a fiscal year beginning on or after October 1, 2009, and that requests, with the concurrence of the Inspector General of such agency, the Government Accountability Office to conduct the audit of such statement or any related schedule required by section 3521 may reimburse the Government Accountability Office for the cost of such audit.

(3) For the audits conducted under paragraphs (1) and (2), the Government Accountability Office shall consult prior to the initiation of the audit with the relevant executive agency (or component) and the Inspector General of such agency on the scope, terms, and cost of such audit.

(4) Any reimbursement under paragraph (1) or (2) shall be deposited to a special account in the Treasury and shall be available to the Government Accountability Office for such purposes and in such amounts as are specified in annual appropriations Acts.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 961; Pub. L. 101-576, title III, §304(a), Nov. 15, 1990, 104 Stat. 2852; Pub. L. 103-356, title IV, §405(b), Oct. 13, 1994, 108 Stat. 3416; Pub. L. 104-208, div. A, title I, §101(f) [title VIII, §805(a)], Sept. 30, 1996, 110 Stat. 3009-314, 3009-392; Pub. L. 106-531, §4(b), Nov. 22, 2000, 114 Stat. 2539; Pub. L. 110-323, §6(a), Sept. 22, 2008, 122 Stat. 3547.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3521(a)	31:44(1st sentence). 31:65b. 31:75, 41:21. 31:82.	June 10, 1921, ch. 18, §304(1st par. 1st sentence), 42 Stat. 24. Sept. 12, 1950, ch. 946, §119, 64 Stat. 838. July 31, 1894, ch. 174, §22, 28 Stat. 210. Aug. 23, 1912, ch. 350, §1(last par. under heading "Office of the Comptroller of the Treasury"), 37 Stat. 375. Aug. 30, 1964, Pub. L. 88-521, 78 Stat. 700; Jan. 2, 1975, Pub. L. 93-604, §101, 88 Stat. 1959.
3521(b)	31:82b-1(a)(1st sentence words before semicolon, last sentence).	
3521(c)	31:82b-1(a)(1st sentence words after semicolon).	
3521(d)	31:82b-1(b).	

In the section, the word "audit" is substituted for "examination", and the word "official" is substituted for "officer", for consistency in the revised title and with other titles of the United States Code.

In subsection (a), the words "Except as otherwise provided" in 31:82(words before 5th comma) are omitted as unnecessary. The words "on and after August 23, 1912" are omitted as executed. The words "of an agency" are substituted for "public" for clarity and consistency. The words "preliminary to their audit by the General Accounting Office . . . as contemplated by section 78 of this title" are omitted as unnecessary. The words "Comptroller General" are substituted for "General Accounting Office" in 31:75 for consistency. The words "prepared and" in 31:82(words between 5th and 6th commas) are omitted as surplus. The words "by and through the administrative heads of divisions and bureaus" are omitted because of the authority vested in the heads of agencies. The words "and pay rolls" are omitted as being included in "vouchers". The text of 31:82(words after 6th comma) is omitted as executed. The text of 31:75(1st par.) is omitted as unnecessary because of section 321(b) of the revised title. The words "head of each agency" are substituted for "head of each executive agency . . . Provided, That the same authority is conferred upon the officers responsible for the administrative examination of accounts for legislative and judicial agencies" in 31:65b and "heads of the several executive departments and of the proper officers of other Government establishments, not within the jurisdiction of any executive department" in 31:75 because of sections 101, 102, and 3501 of the revised title. The words "shall prescribe regulations for conducting the audit" are substituted for "It shall also be the duty of . . . to make appropriate rules and regulations to secure a proper administrative examination of all accounts sent to them, as required by section 78 of this title" for consistency and to eliminate unnecessary words. The words "and for the execution of other requirements of this chapter insofar as the same relate to the several departments or establishments" are omitted as unnecessary. The words "or places, at the seat of government or elsewhere . . . of fiscal officers' accounts" in 31:65b are omitted as surplus.

In subsection (b), the words "the Mayor of the District of Columbia" are omitted as superseded by sections 448(2) and 449 of the District of Columbia Self-Government and Governmental Reorganization Act (Pub. L. 93-198, 87 Stat. 802, 803).

In subsection (c), the words "made by him" are omitted as surplus. The words "head of the" are added for consistency. The words "to recover the illegal, improper, or incorrect payment in accordance with procedures" are omitted as surplus.

REFERENCES IN TEXT

The Inspector General Act of 1978, referred to in subsection (e)(1), is Pub. L. 95-452, Oct. 12, 1978, 92 Stat. 1101, as amended, which is set out in the Appendix to Title 5, Government Organization and Employees.

AMENDMENTS

2008—Subsec. (i). Pub. L. 110-323 added subsec. (i).
2000—Subsec. (f). Pub. L. 106-531 struck out "(1)" before "For each audited", substituted "subsection (a)" for "subsections (a) and (f)", and struck out par. (2) which read as follows: "Not later than June 30 following the fiscal year for which a financial statement is submitted under subsection (g) of section 3515 of this title, the person who audits the statement for purpose of subsection (e) of this section shall submit a report on the audit to the head of the agency. A report under this subsection shall be prepared in accordance with generally accepted government auditing standards."
1996—Subsec. (f)(1). Pub. L. 104-208 inserted "and the Controller of the Office of Federal Financial Management" before period at end of first sentence.
1994—Subsec. (f). Pub. L. 103-356 amended subsec. (f) generally. Prior to amendment, subsec. (f) read as follows: "Not later than June 30 following the fiscal year for which a financial statement is submitted under section 3515 of this title by an agency, the person who audits the statement for purpose of subsection (e) shall

submit a report on the audit to the head of the agency. A report under this subsection shall be prepared in accordance with generally accepted government auditing standards.”

1990—Subsecs. (e) to (h). Pub. L. 101-576 added subsecs. (e) to (h).

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-208 effective for fiscal year ending Sept. 30, 1997, see section 101(f) [title VIII, §807] of Pub. L. 104-208, set out in a Federal Financial Management Improvement note under section 3512 of this title.

AUDITS AND REPORTS OF AGENCY FINANCIAL STATEMENTS

Pub. L. 105-206, title I, §1103(d), July 22, 1998, 112 Stat. 709, provided that: “Subject to section 3521(g) of title 31, United States Code—

“(1) the Inspector General of the Department of the Treasury shall, subject to paragraph (2)—

“(A) audit each financial statement in accordance with section 3521(e) of such title; and

“(B) prepare and submit each report required under section 3521(f) of such title; and

“(2) the Treasury Inspector General for Tax Administration shall—

“(A) audit that portion of each financial statement referred to under paragraph (1)(A) that relates to custodial and administrative accounts of the Internal Revenue Service; and

“(B) prepare that portion of each report referred to under paragraph (1)(B) that relates to custodial and administrative accounts of the Internal Revenue Service.”

WAIVER OF REQUIREMENTS

Section 304(b) of Pub. L. 101-576 provided that: “The Director of the Office of Management and Budget may waive application of subsections (e) and (f) of section 3521 of title 31, United States Code, as amended by this section, to a financial statement submitted by an agency for fiscal years 1990 and 1991.”

TIME LIMIT FOR RESOLVING PENDING AND NEW AUDITS

Pub. L. 96-304, title III, §305, July 8, 1980, 94 Stat. 928, provided that: “All unresolved audits currently pending within agencies and departments, for which appropriations are made under this Act, shall be resolved not later than September 30, 1981. Any new audits, involving questioned costs, arising after July 8, 1980, shall be resolved within 6 months.”

§ 3522. Making and submitting accounts

(a)(1) Unless the Comptroller General decides the public interest requires that an account be made more frequently, each disbursing official shall make a quarterly account. An official or agent of the United States Government receiving public money not authorized to be kept as pay of the official or agent shall make a monthly account of the money.

(2) An official or agent of the Government receiving public money shall make an account of public money received by the official or agent according to the appropriation from which the money was advanced.

(b)(1) A monthly account shall be submitted to the appropriate official in the District of Columbia by the 10th day after the end of the month covered by the account. The official shall submit the account to the Comptroller General by the 20th day after receiving the account.

(2) An account (except a monthly account) shall be submitted to the appropriate official in the District of Columbia by the 20th day after

the end of the period covered by the account. The official shall submit the account to the Comptroller General by the 60th day after receiving the account.

(3) Notwithstanding paragraphs (1) and (2) of this subsection, an account of the armed forces shall be submitted to the Comptroller General by the 60th day after the account is received. However, during a war or national emergency and for 18 months after the war or emergency ends, an account shall be submitted to the Comptroller General by the 90th day after the account is received.

(4) Notwithstanding paragraphs (1) and (2) of this subsection, an account of a disbursing official of the Department of Justice shall be submitted to the Comptroller General by the 80th day after the account is received.

(c) An official shall give evidence of compliance with subsection (b) of this section if an account is not received within a reasonable time after the time required by subsection (b).

(d) The head of an agency may require other returns or reports about the agency that the public interest requires.

(e)(1) The Comptroller General shall disapprove a requisition for an advance of money if an account from which the advance is to be made is not submitted to the Comptroller General within the time required by subsection (b) of this section. The Comptroller General may disapprove the request for another reason related to the condition of an account of the official for whom the advance is requested. However, the Secretary of the Treasury may overrule the decision of the Comptroller General on the sufficiency of the other reasons.

(2) The Secretary may extend the time requirements of subsection (b)(1) and (2) of this section for submitting an account to the proper official in the District of Columbia or waive a condition of delinquency only when there is, or is likely to be, a manifest physical difficulty in complying with those requirements. If an account is not submitted to the Comptroller General on time under subsection (b), an order of the President or, if the President is ill or not in the District of Columbia, the Secretary is required to authorize an advance.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 961.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
3522(a)(1)	31:44(1st sentence).	June 10, 1921, ch. 18, §304(1st par. 1st sentence), 42 Stat. 24.
	31:496(1st sentence).	R.S. §3622; Feb. 27, 1877, ch. 69(8th complete par. on p. 249), 19 Stat. 249; July 31, 1894, ch. 174, §12(last par.), 28 Stat. 209.
	31:497.	Aug. 30, 1890, ch. 837, §4, 26 Stat. 413. R.S. §3623.
3522(a)(2)	31:498.	
	3522(b)(1), (2).	31:44(1st sentence).
3522(b)(3)	31:78(1st, last sentences).	July 31, 1894, ch. 174, §12(1st par.), 28 Stat. 209; Mar. 2, 1895, ch. 177, §4, 28 Stat. 807.
	31:496(2d sentence).	
3522(b)(3)	31:44(1st sentence).	June 10, 1921, ch. 18, §304(1st par. 1st sentence), 42 Stat. 24.
	31:80.	Mar. 2, 1901, ch. 803(3d par. on p. 910), 31 Stat. 910; July 9, 1918, ch. 143, ch. XVIII(last par.), 40 Stat. 892.

HISTORICAL AND REVISION NOTES—CONTINUED

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
	31:80a.	Nov. 21, 1941, ch. 499, 55 Stat. 781.
	31:80b.	Dec. 26, 1941, ch. 629, 55 Stat. 862; Dec. 23, 1944, ch. 720, 58 Stat. 923.
	31:80c.	Feb. 20, 1942, ch. 95, 56 Stat. 94.
3522(b)(4)	31:496(3d sentence). 31:44(1st sentence). 31:81.	Mar. 4, 1907, ch. 2918, §1(3d par. under heading "United States Courts"), 34 Stat. 1360.
3522(c)	31:496(4th sentence).	
3522(d)	31:496(last sentence).	
3522(e)(1)	31:44(1st sentence). 31:78(2d sentence).	
3522(e)(2)	31:44(1st sentence). 31:78(3d, 4th sentences).	

In the section, the words "Comptroller General" are substituted for "General Accounting Office" for consistency.

In subsection (a)(1), the words "of the United States" and "and the Secretary of the Senate shall render his accounts as otherwise provided" in 31:497 are omitted as unnecessary. The words "Except as otherwise provided" in 31:496 are omitted as unnecessary. The words "official or agent of the United States Government" are substituted for "officer or agent of the United States" for consistency in the revised title and with other titles of the United States Code. The word "pay" is substituted for "salary, pay, or emolument" for consistency and to eliminate unnecessary words.

In subsection (a)(2), the words "official or agent of the Government" are substituted for "officers, agents, or other persons" for consistency in the revised title and with other titles of the Code. The word "distinct" is omitted as surplus. The word "received" is substituted for "application" for consistency in the revised title.

In subsection (b)(1), the text of 31:496(2d sentence) is omitted as surplus. The text of 31:78(last sentence) is omitted as unnecessary because of 39:410. The words "Except as otherwise provided by law" are omitted as unnecessary. The words "mailed or otherwise" are omitted as surplus. The words "District of Columbia" are substituted for "Washington" for consistency. The words "The official shall submit the account" are substituted for "and shall be transmitted" for clarity. The words "and received by" are omitted as surplus. The words "receiving the account" are substituted for "of their actual receipt at the proper office in Washington" to eliminate unnecessary words.

Subsection (b)(2) is substituted for "and quarterly and other accounts within twenty days after the period to which they relate" and "and sixty days in the case of quarterly and other accounts" because of the restatement.

In subsection (b)(3), the source provisions are combined to eliminate unnecessary words. The words "Notwithstanding paragraphs (1) and (2) of this subsection" are added for clarity. The words "monthly" in 31:80 and "quarterly" in 31:80c are omitted as unnecessary. The words "armed forces" are substituted for "Army" in 31:80 and 80a and "United States Navy, United States Marine Corps, and United States Coast Guard" in 31:80b for consistency with title 10. The Air Force is included because of sections 205(a) and 207(a) and (f) of the National Security Act of 1947 (ch. 343, 61 Stat. 501, 502) and sections 1 and 53 of the Act of August 10, 1956 (ch. 1041, 70A Stat. 488, 676).

In subsection (b)(4), the words "Notwithstanding paragraphs (1) and (2) of this subsection" are added for clarity. The words "United States marshals and other" are omitted as surplus. The words "in the Department of Justice at Washington, District of Columbia" are omitted because of the restatement.

In subsection (c), the words "whose accounts are in default", "be required to", "satisfactory", "at the Gen-

eral Accounting Office or proper bureau", and "proper" are omitted as surplus. The words "after the time required by subsection (b) of this section" are substituted for "thereafter" for clarity.

In subsection (d), the word "agency" is substituted for "departments" because of the definition of "agency" in section 102 of the revised title. The word "may" is substituted for "Nothing contained in this section shall, however, be construed to restrain . . . from" to eliminate unnecessary words. The words "about the agency" are substituted for "from the officer or agent, subject to the control of such heads of departments" for clarity.

In subsection (e)(1), the words "if an account from which the advance is to be made is not submitted to the Comptroller General within the time required by subsection (b) of this section" are substituted for "Should there be any delinquency in this regard" for clarity.

In subsection (e)(2), the 1st sentence is substituted for 31:78(3d sentence), and the words "If an account is not submitted to the Comptroller General on time under subsection (b)" are substituted for "Should there be a delay by the administrative departments beyond the aforesaid twenty or sixty days in transmitting accounts", for clarity and to eliminate unnecessary words. The words "District of Columbia" are substituted for "seat of Government" for consistency. The words "in the particular case" and "of money requested" are omitted as surplus.

§ 3523. General audit authority of the Comptroller General

(a) Except as specifically provided by law, the Comptroller General shall audit the financial transactions of each agency. In deciding on auditing procedures and the extent to which records are to be inspected, the Comptroller General shall consider generally accepted auditing principles, including the effectiveness of accounting organizations and systems, internal audit and control, and related administrative practices of each agency.

(b) The Comptroller General shall audit the Architect of the Capitol at times the Comptroller General considers appropriate. Section 716 of this title applies to the Architect in conducting the audit. The Comptroller General shall report the results of the audit to Congress. Each report shall be printed as a Senate document.

(c)(1) When the Comptroller General decides an audit shall be conducted at a place at which the records of an executive agency or the Architect of the Capitol are usually kept, the Comptroller General may require the head of the agency or the Architect to keep any part of an account of an accountable official or of a record required to be submitted to the Comptroller General. The Comptroller General may require records be kept under conditions and for a period of not more than 10 years specified by the Comptroller General. However, the Comptroller General and the head of the agency or the Architect may agree on a longer period.

(2) The Comptroller General and the head of an agency in the legislative or judicial branch of the United States Government (except the Architect) may agree to apply this subsection to the agency.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 962.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3523(a)	31:67(a).	Sept. 12, 1950, ch. 946, §117(a), 64 Stat. 837.
3523(b)	31:67(c).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §117(c); added Aug. 20, 1964, Pub. L. 88-454, §105(a)(last par.), 78 Stat. 551.
3523(c)	31:67(b).	Sept. 12, 1950, ch. 946, §117(b), 64 Stat. 837; Aug. 20, 1964, Pub. L. 88-454, §105(a)(last par.), 78 Stat. 551.

In the section, the words “Comptroller General” are substituted for “General Accounting Office” for consistency.

In subsection (a), the words “otherwise” and “including but not limited to the accounts of accountable officers” are omitted as surplus. The words “in accordance with such principles and procedures and under such rules and regulations as may be prescribed by the Comptroller General of the United States” are omitted as unnecessary because of section 711 of the revised title. The words “to be followed” are omitted as surplus. The words “to which records are to be inspected” are substituted for “of examination of vouchers and other documents” for consistency in the revised title and with other titles of the United States Code.

In subsection (b), the first sentence is substituted for 31:67(c)(1st sentence), and the word “Congress” is substituted for “the President of the Senate and the Speaker of the House of Representatives”, for consistency and to eliminate unnecessary words.

In subsection (c), the words “the head of” are added for consistency.

In subsection (c)(1), the words “or places”, “accounts and other”, and “contracts, vouchers, and other” are omitted as surplus. The word “record” is substituted for “documents” for consistency in the revised title and with other titles of the Code. The words “under existing law” are omitted as surplus.

In subsection (c)(2), the words “*Provided, That*” are omitted because of the restatement. The words “the accounts and records of” are omitted as surplus.

PAYMENT FOR AUDITS

Pub. L. 108-83, title I, §1401, Sept. 30, 2003, 117 Stat. 1034, as amended by Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814, authorized the Comptroller General, at any time during fiscal year 2004 or thereafter, to accept payment from the Securities and Exchange Commission for performance of audits of financial statements of the Commission, prior to repeal by Pub. L. 110-323, §6(b), Sept. 22, 2008, 122 Stat. 3547, effective Oct. 1, 2010.

§ 3524. Auditing expenditures approved without vouchers

(a)(1) The Comptroller General may audit expenditures, accounted for only on the approval, authorization, or certificate of the President or an official of an executive agency, to decide if the expenditure was authorized by law and made. Records and related information shall be made available to the Comptroller General in conducting the audit.

(2) The Comptroller General may release the results of the audit or disclose related information only to the President or head of the agency, or, if there is an unresolved discrepancy, to the Committee on Governmental Affairs of the Senate, the Committee on Government Operations of the House of Representatives, and the committees of Congress having legislative or appropriation oversight of the expenditure.

(b) Before December 1 of each year, the Director of the Office of Management and Budget

shall submit a report listing each account that may be subject to this section to the Committees on the Budget and Appropriations of both Houses of Congress, the Committee on Governmental Affairs, and to the Committee on Government Operations, and to the Comptroller General.

(c) The President may exempt from this section a financial transaction about sensitive foreign intelligence or foreign counter-intelligence activities or sensitive law enforcement investigations if an audit would expose the identifying details of an active investigation or endanger investigative or domestic intelligence sources involved in the investigation. The exemption may apply to a class or category of financial transactions.

(d) This section does not—

(1) apply to expenditures under section 102, 103, 105(d)(1), (3), or (5), or 106(b)(2) or (3) of title 3; or

(2) affect authority under section 8(b) of the Central Intelligence Agency Act of 1949 (50 U.S.C. 403j(b)).

(e) Information about a financial transaction exempt under subsection (c) of this section or a financial transaction under section 8(b) of the Central Intelligence Agency Act of 1949 (50 U.S.C. 403j(b)) may be reviewed by the Permanent Select Committee on Intelligence of the House and the Select Committee on Intelligence of the Senate.

(f) Subsections (a)(1) and (d)(1) of this section may be superseded only by a law enacted after April 3, 1980, specifically repealing or amending this section.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 963.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3524(a)(1)	31:67(f)(1)(1st sentence).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §117(f); added Apr. 3, 1980, Pub. L. 96-226, §101, 94 Stat. 311.
3524(a)(2)	31:67(f)(2).	
3524(b)	31:67(f)(4).	
3524(c)	31:67(f)(3)(B).	
3524(d)	31:67(f)(1)(last sentence), (3)(A).	
3524(e)	31:67(f)(3)(C).	
3524(f)	31:67(f)(1)(2d sentence).	

In subsection (a)(1), the words “Notwithstanding any provision of law” are omitted as unnecessary. The words “may audit” are added for clarity and for consistency in the revised section and chapter. The words “as may be necessary to enable him” and “in fact, actually” are omitted as surplus. The words “Records . . . shall be made available” are substituted for “shall have access to such books, documents, papers, records” for consistency in the revised title and with other titles of the United States Code.

In subsection (a)(2), the words “With respect to any expenditure accounted for solely on the approval, authorization, or certificate of the President of the United States or an official of an executive agency and notwithstanding any provision of law” are omitted because of the restatement. The words “in question” are omitted as surplus.

In subsection (b), the words “Before December 1 of each year” are substituted for “Not later than sixty days after the beginning of each fiscal year” for clarity. The words “starting on or after October 1, 1980” are omitted as executed. The words “audit by the Comp-

troller General under” and “the Chairmen of” are omitted as surplus.

In subsection (c), the words “proceeding pursuant to the provisions of paragraph (1) of this subsection” and “the safety of” are omitted as surplus.

Subsection (d)(1) is substituted for 31:67(f)(1)(last sentence) to eliminate unnecessary words.

In subsection (e), the words “from the provisions of paragraph (1)” are omitted as surplus.

CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

Committee on Government Operations of House of Representatives treated as referring to Committee on Government Reform and Oversight of House of Representatives by section 1(a) of Pub. L. 104-14, set out as a note preceding section 21 of Title 2, The Congress. Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and Government Reform of House of Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007.

TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions of law requiring submittal to Congress of any annual, semiannual, or other regular periodic report listed in House Document No. 103-7 (in which the reporting requirement under subsec. (b) of this section is listed on page 42), see section 3003 of Pub. L. 104-66, as amended, and section 1(a)(4) [div. A, §1402(1)] of Pub. L. 106-554, set out as notes under section 1113 of this title.

§ 3525. Auditing nonappropriated fund activities

- (a) The Comptroller General may audit—
 - (1) the operations and accounts of each nonappropriated fund and related activities authorized or operated by the head of an executive agency to sell goods or services to United States Government personnel and their dependents;
 - (2) accounting systems and internal controls of the fund and related activities; and
 - (3) internal or independent audits or reviews of the fund and related activities.
- (b) The head of each executive agency promptly shall provide the Comptroller General with—
 - (1) a copy of the annual report of a nonappropriated fund and related activities subject to this section when the Comptroller General—
 - (A) requires a report for a designated class of each fund and related activities having gross sales receipts of more than \$100,000 a year; or
 - (B) specifically requests a report for another fund and related activities; and
 - (2) a statement on the yearly financial operations, financial condition, and cash flow and other yearly information about the fund and related activities that the head of the agency and the Comptroller General agree on if the information is not included in the annual report.
 - (c) Records and property of a fund and related activities subject to this section shall be made

available to the Comptroller General to the extent the Comptroller General considers necessary.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 963.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3525(a)	31:135(a)(1st sentence).	Jan. 2, 1975, Pub. L. 93-604, §301, 88 Stat. 1961.
3525(b)	31:135(b).	
3525(c)	31:135(a)(last sentence).	

In the section, the words “the head of” are added for consistency.

In subsection (a), before clause (1), the words “unless otherwise provided by law” are omitted as surplus. The words “may audit” are substituted for “shall . . . be subject to review” for consistency. The words “in accordance with such principles and procedures and under such rules and regulations as he may prescribe” are omitted as unnecessary because of section 711 of the revised title. In clause (1), the words “(including central funds)” and “military or other . . . such as the Army and Air Force Exchange Service, Navy Exchanges, Marine Corps Exchanges, Coast Guard Exchanges, Exchange Councils of the National Aeronautics and Space Administration, commissaries, clubs, and theaters” are omitted as surplus.

In subsection (b), before clause (1), the words “the Comptroller General” are added for clarity. In clause (1)(B), the words “for another fund and related activities” are substituted for “in any other case” for clarity.

In subsection (c), the words “and his duly authorized representatives” are omitted as unnecessary. The words “Records . . . shall be made available” are substituted for “shall have access to those books, accounts, records, documents, reports, files, and other papers, things” for consistency in the revised title and with other titles of the United States Code.

§ 3526. Settlement of accounts

- (a) The Comptroller General shall settle all accounts of the United States Government and supervise the recovery of all debts finally certified by the Comptroller General as due the Government.
- (b) A decision of the Comptroller General under section 3529 of this title is conclusive on the Comptroller General when settling the account containing the payment.
- (c)(1) The Comptroller General shall settle an account of an accountable official within 3 years after the date the Comptroller General receives the account. A copy of the certificate of settlement shall be provided the official.
- (2) The settlement of an account is conclusive on the Comptroller General after 3 years after the account is received by the Comptroller General. However, an amount may be charged against the account after the 3-year period when the Government has or may have lost money because the official acted fraudulently or criminally.
- (3) A 3-year period under this subsection is suspended during a war.
- (4) This subsection does not prohibit—
 - (A) recovery of public money illegally or erroneously paid;
 - (B) recovery from an official of a balance due the Government under a settlement within the 3-year period; or
 - (C) an official from clearing an account of questioned items as prescribed by law.

(d) On settling an account of the Government, the balance certified by the Comptroller General is conclusive on the executive branch of the Government. On the initiative of the Comptroller General or on request of an individual whose accounts are settled or the head of the agency to which the account relates, the Comptroller General may change the account within a year after settlement. The decision of the Comptroller General to change the account is conclusive on the executive branch.

(e) When an amount of money is expended under law for a treaty or relations with a foreign country, the President may—

(1) authorize the amount to be accounted for each year specifically by settlement of the Comptroller General when the President decides the amount expended may be made public; or

(2) make, or have the Secretary of State make, a certificate of the amount expended if the President decides the amount is not to be accounted for specifically. The certificate is a sufficient voucher for the amount stated in the certificate.

(f) The Comptroller General shall keep all settled accounts, vouchers, certificates, and related papers until they are disposed of as prescribed by law.

(g) This subchapter does not prohibit the Comptroller General from suspending an item in an account to get additional evidence or explanations needed to settle an account.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 964.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3526(a)	31:44(1st sentence). 31:71(related to accounts). 31:538. 31:541.	June 10, 1921, ch. 18, §304(1st par.), 42 Stat. 24. R.S. §236(related to accounts); restated June 10, 1921, ch. 18, §305, 42 Stat. 24. June 5, 1920, ch. 240(3d par. under heading "Advances to Disbursing Officers"), 41 Stat. 975. June 19, 1878, ch. 312, §3, 20 Stat. 168.
3526(b)	31:44(1st sentence). 31:74(last par. words after 4th comma).	July 31, 1894, ch. 174, §8(1st par. less proviso, 3d par. 1st sentence words after semicolon, 4th par., 6th par. words after 4th comma), 28 Stat. 207, 208; Oct. 25, 1951, ch. 562, §3(1), 65 Stat. 639.
3526(c)	31:82i.	May 19, 1947, ch. 78, 61 Stat. 101; June 6, 1972, Pub. L. 92-310, §231(ee), 86 Stat. 213.
3526(d)	31:44. 31:74(1st par. 1st sentence).	
3526(e)	31:44(1st sentence). 31:107.	R.S. §291.
3526(f)	31:44(1st sentence). 31:74(2d par.).	
3526(g)	31:44(1st sentence). 31:74(1st par. last sentence).	

In the section, the words "Comptroller General" are substituted for "General Accounting Office" for consistency.

In subsection (a), the text of 31:538 and 541 is omitted as executed and obsolete. The words "either as debtor or creditor" in 31:71(related to accounts) and "and added" are omitted as surplus. The last 17 words are added to restate that part of section 4 of the Act of July 31, 1894 (ch. 174, 28 Stat. 206), that was inadvertently repealed in the codification of title 5.

Subsection (b) is substituted for 31:74(last par. words after 4th comma) for clarity and consistency and because of the restatement.

In subsection (c)(1), the words "Effective three years after May 19, 1947" are omitted as executed. The words "monthly or quarterly . . . disbursing . . . or certifying" are omitted as surplus. The word "official" is substituted for "officer" for consistency in the revised title and with other titles of the United States Code. The words "a period of not to exceed", "in each case", and "involved" are omitted as surplus.

In subsection (c)(2), the words "final and", "the expiration of", and "date of" are omitted as surplus. The words "However, an amount may be charged against the account after the 3-year period when" are substituted for "to the extent that no further charges or debts shall be raised in such account thereafter except as to" for clarity and consistency.

Subsection (c)(3) is substituted for 31:82i(last proviso) to eliminate unnecessary words.

In subsection (c)(4), before clause (A), the words "Provided, That" and "Provided further, That" are omitted because of the restatement. In clause (A), the words "from any payee" and "to such payee" are omitted as surplus. In clause (B), the words "disbursing, accountable, or certifying", "found . . . made", and "as provided in this section" are omitted as surplus. In clause (C), the words "of his right at any time" and "existing" are omitted as surplus.

In subsection (d), the text of 31:44(last sentence) is omitted as executed. The words "final and" are omitted as surplus. The words "an account of the Government" are substituted for "public" for consistency. The words "On the initiative of" and "after settlement" are added for clarity.

In subsection (e), before clause (1), the words "is expended" are substituted for "has been or shall be issued, from the Treasury" for clarity. The words "the purposes of" are omitted as surplus. The word "country" is substituted for "nations" for consistency in the revised title and with other titles of the Code. The words "in pursuance of any law" are omitted as surplus. In clause (1), the word "duly" is omitted as surplus. In clause (2), the words "if the President decides the amount is not to be accounted for specifically" are substituted for "as he may think it advisable not to specify" for clarity. The words "to have been expended" are omitted as surplus.

In subsection (f), the word "settled" is substituted for "which have been finally adjusted" for consistency. The words "together with" are omitted as surplus.

§ 3527. General authority to relieve accountable officials and agents from liability

(a) Except as provided in subsection (b) of this section, the Comptroller General may relieve a present or former accountable official or agent of an agency responsible for the physical loss or deficiency of public money, vouchers, checks, securities, or records, or may authorize reimbursement from an appropriation or fund available for the activity in which the loss or deficiency occurred for the amount of the loss or deficiency paid by the official or agent as restitution, when—

(1) the head of the agency decides that—

(A) the official or agent was carrying out official duties when the loss or deficiency occurred, or the loss or deficiency occurred because of an act or failure to act by a subordinate of the official or agent; and

(B) the loss or deficiency was not the result of fault or negligence by the official or agent;

(2) the loss or deficiency was not the result of an illegal or incorrect payment; and

(3) the Comptroller General agrees with the decision of the head of the agency.

(b)(1) The Comptroller General shall relieve an official of the armed forces referred to in subsection (a) responsible for the physical loss or deficiency of public money, vouchers, or records, or a payment described in section 3528(a)(4)(A) of this title, or shall authorize reimbursement, from an appropriation or fund available for reimbursement, of the amount of the loss or deficiency paid by or for the official as restitution, when—

(A) in the case of a physical loss or deficiency—

(i) the Secretary of Defense or the appropriate Secretary of the military department of the Department of Defense (or the Secretary of Homeland Security, in the case of a disbursing official of the Coast Guard when the Coast Guard is not operating as a service in the Navy) decides that the official was carrying out official duties when the loss or deficiency occurred;

(ii) the loss or deficiency was not the result of an illegal or incorrect payment; and

(iii) the loss or deficiency was not the result of fault or negligence by the official; or

(B) in the case of a payment described in section 3528(a)(4)(A) of this title, the Secretary of Defense or the Secretary of the appropriate military department (or the Secretary of Homeland Security, in the case of a disbursing official of the Coast Guard when the Coast Guard is not operating as a service in the Navy), after taking a diligent collection action, finds that the criteria of section 3528(b)(1) of this title are satisfied.

(2) The finding of the Secretary involved is conclusive on the Comptroller General.

(c) On the initiative of the Comptroller General or written recommendation of the head of an agency, the Comptroller General may relieve a present or former disbursing official of the agency responsible for a deficiency in an account because of an illegal, improper, or incorrect payment, and credit the account for the deficiency, when the Comptroller General decides that the payment was not the result of bad faith or lack of reasonable care by the official. However, the Comptroller General may deny relief when the Comptroller General decides the head of the agency did not carry out diligently collection action under procedures prescribed by the Comptroller General.

(d)(1) When the Comptroller General decides it is necessary to adjust the account of an official or agent granted relief under subsection (a) or (c) of this section, the amount of the relief shall be charged—

(A) to an appropriation specifically provided to be charged; or

(B) if no specific appropriation, to the appropriation or fund available for the expense of the accountable function when the adjustment is carried out.

(2) Subsection (c) of this section does not—

(A) affect the liability, or authorize the relief, of a payee, beneficiary, or recipient of an illegal, improper, or incorrect payment; or

(B) relieve an accountable official, the head of an agency, or the Comptroller General of responsibility in carrying out collection action against a payee, beneficiary, or recipient.

(e) Relief provided under this section is in addition to relief provided under another law.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 965; Pub. L. 104-106, div. A, title IX, §913(c)(4), Feb. 10, 1996, 110 Stat. 411; Pub. L. 104-201, div. A, title X, §1009(c)(2), Sept. 23, 1996, 110 Stat. 2635; Pub. L. 109-241, title IX, §902(b)(3), July 11, 2006, 120 Stat. 566.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
3527(a)	31:82a-1(1st, 2d sentences).	Aug. 1, 1947, ch. 441, §1, 61 Stat. 720; Aug. 9, 1955, ch. 694, 69 Stat. 626.
3527(b)	31:95a(1st-3d sentences).	Dec. 13, 1944, ch. 552, 58 Stat. 800; restated Aug. 11, 1955, ch. 803, §2(a), 69 Stat. 687.
3527(c)	31:82a-2(a).	Aug. 11, 1955, ch. 803, §1, 69 Stat. 687.
3527(d)(1)	31:82a-1(last sentence).	
	31:82a-2(c).	
3527(d)(2)	31:82a-2(b)(1st sentence).	
3527(e)	31:82a-2(b)(last sentence).	
	31:95a(last sentence).	

In the section, the word “official” is substituted for “officer”, and the words “Comptroller General” are substituted for “General Accounting Office” for consistency in the revised title and with other titles of the United States Code.

In subsection (a), before clause (1), the words “Except as provided in subsection (b) of this section” are added for clarity. The words “disbursing or other” are omitted as surplus. The words “public money, vouchers, checks, securities, or records” are substituted for “Government funds, vouchers, records, checks, securities, or papers” for consistency in the revised title and with other titles of the Code. The words “subsequent to August 1, 1947” are omitted as executed. In clause (1)(A), the words “carrying out” are substituted for “acting in the discharge of” for consistency. The words “failure to act” are substituted for “omission” for clarity. Clause (2) is substituted for 31:82a-1(a)(2d sentence), and clause (3) is substituted for 31:82a-1(1st sentence words between 1st and 2d commas), to eliminate unnecessary words.

In subsection (b)(1), before clause (A), the words “armed forces” are substituted for “Army, Navy, Air Force, or Marine Corps” for consistency with title 10. The words “responsible for” are substituted for “Whenever . . . incurs or has incurred” for consistency. The words “public money, vouchers, or records” are substituted for “Government funds, vouchers, records, or papers” for consistency in the revised title and with other titles of the Code. The word “reimbursement” is substituted for “that purpose” for clarity. In clause (A), the words “the Secretary of Defense, or” are added for clarity because of Comptroller General decision B-201579 (Apr. 1, 1981). The words “appropriate Secretary of the military department of the Department of Defense” are substituted for “the Secretary of the department concerned”, for clarity. The words “carrying out official” are substituted for “in line of his” for consistency. In clause (B), the words “the loss or deficiency was not the result of an illegal or incorrect payment” are substituted for 31:95a(3d sentence) to eliminate unnecessary words.

In subsection (b)(2), the word “involved” is added for clarity because of Comptroller General decision B-201579, April 1, 1981.

In subsection (c), the words “or any officer of the General Accounting Office designated by the Comptrol-

ler General” are omitted as unnecessary because of section 731 of the revised title. The word “initiative” is substituted for “motion” for consistency. The words “findings and” and “concerned” are omitted as surplus. The words “or his designee” are omitted as unnecessary because of section 731 of the revised title. The words “in his discretion”, “of accountability and”, “official disbursing”, and “the making of” are omitted as surplus. The word “reasonable” is substituted for “due”, the words “the head of” are added, and the words “carry out” are substituted for “pursued”, for consistency.

In subsection (d)(1), before clause (A), the words “restore or otherwise”, and the words “in . . . any amount” in 31:82a-2(c), are omitted as surplus. In clause (A), the words “to be charged” are substituted for “therefor” for clarity. In clause (B), the words “carried out” are substituted for “effected” for consistency.

Subsection (e) is substituted for 31:82a-2(b)(last sentence) and 95a(last sentence) to eliminate unnecessary words.

AMENDMENTS

2006—Subsec. (b)(1)(A)(i), (B). Pub. L. 109-241 substituted “Secretary of Homeland Security” for “Secretary of Transportation”.

1996—Subsec. (b)(1). Pub. L. 104-106, §913(c)(4)(C)-(F), inserted “(A) in the case of a physical loss or deficiency—”, redesignated former subpars. (A) to (C) as cls. (i) to (iii), respectively, and added subpar. (B).

Pub. L. 104-106, §913(c)(4)(A), (B), in introductory provisions, substituted “an official of the armed forces referred to in subsection (a)” for “a disbursing official of the armed forces” and “records, or a payment described in section 3528(a)(4)(A) of this title,” for “records.”.

Subsec. (b)(1)(A)(i). Pub. L. 104-201, §1009(c)(2)(A), inserted “(or the Secretary of Transportation, in the case of a disbursing official of the Coast Guard when the Coast Guard is not operating as a service in the Navy)” after “Department of Defense”.

Subsec. (b)(1)(B). Pub. L. 104-201, §1009(c)(2)(B), inserted “(or the Secretary of Transportation, in the case of a disbursing official of the Coast Guard when the Coast Guard is not operating as a service in the Navy)” after “or the Secretary of the appropriate military department”.

§ 3528. Responsibilities and relief from liability of certifying officials

(a) A certifying official certifying a voucher is responsible for—

(1) information stated in the certificate, voucher, and supporting records;

(2) the computation of a certified voucher under this section and section 3325 of this title;

(3) the legality of a proposed payment under the appropriation or fund involved;

(4) repaying a payment—

(A) illegal, improper, or incorrect because of an inaccurate or misleading certificate;

(B) prohibited by law; or

(C) that does not represent a legal obligation under the appropriation or fund involved; and

(5) verifying transportation rates, freight classifications, and other information provided on a Government bill of lading or transportation request, unless the Administrator of General Services has determined that verification by a prepayment audit conducted pursuant to section 3726(a) of this title for a particular mode or modes of transportation, or for an agency or subagency, will not adequately protect the interests of the Government.

(b)(1) The Comptroller General may relieve a certifying official from liability when the Comptroller General decides that—

(A) the certification was based on official records and the official did not know, and by reasonable diligence and inquiry could not have discovered, the correct information; or

(B)(i) the obligation was incurred in good faith;

(ii) no law specifically prohibited the payment; and

(iii) the United States Government received value for payment.

(2) The Comptroller General may deny relief when the Comptroller General decides the head of the agency did not carry out diligently collection action under procedures prescribed by the Comptroller General.

(c) The Comptroller General shall relieve a certifying official from liability for an overpayment—

(1) to a common carrier under section 3726 of this title when the Comptroller General decides the overpayment occurred only because the administrative audit before payment did not verify transportation rates, freight classifications, or land-grant deductions and the Administrator of General Services has determined that verification by a prepayment audit conducted pursuant to section 3726(a) of this title for a particular mode or modes of transportation, or for an agency or subagency, will not adequately protect the interests of the Government; or

(2) provided under a Government bill of lading or transportation request when the overpayment was the result of using improper transportation rates or classifications or the failure to deduct the proper amount under a land-grant law or agreement and the Administrator of General Services has determined that verification by a prepayment audit conducted pursuant to section 3726(a) of this title for a particular mode or modes of transportation, or for an agency or subagency, will not adequately protect the interests of the Government.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 966; Pub. L. 98-216, §1(4), Feb. 14, 1984, 98 Stat. 4; Pub. L. 104-106, div. A, title IX, §913(c)(5), Feb. 10, 1996, 110 Stat. 412; Pub. L. 105-264, §3(a)(2), Oct. 19, 1998, 112 Stat. 2352.)

HISTORICAL AND REVISION NOTES 1982 ACT

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
3528(a)	31:82c(less provisos).	Dec. 29, 1941, ch. 641, §2, 55 Stat. 875; June 6, 1972, Pub. L. 92-310, §231(cc), 86 Stat. 213.
	31:82f(related to certifying officers).	Apr. 28, 1942, ch. 247, §301(1st par. proviso under heading “Bureau of Accounts” related to certifying officers), 56 Stat. 244.
3528(b)	31:82c(1st proviso).	
3528(c)	31:82c(last proviso).	
	31:82g(related to certifying officers).	June 1, 1942, ch. 320(related to certifying officers), 56 Stat. 306.
3528(d)	31:82e(related to 31:82c).	Dec. 29, 1941, ch. 641, §4(related to §2), 55 Stat. 876.

In the section, the word “official” is substituted for “officer or employee” and “officer” for consistency in

the revised title and with other titles of the United States Code.

In subsection (a), before clause (1), the words "the existence and correctness of" are omitted as surplus. In clause (1), the words "or otherwise stated on" are omitted as surplus. The word "records" is substituted for "papers" for consistency. Clause (2) is substituted for 31:82f(related to certifying officers) because of the restatement. In clause (4), before subclause (A), the word "repaying" is substituted for "and required to make good to the United States" to eliminate unnecessary words. The words "the amount of" are omitted as surplus. In subclause (A), the word "inaccurate" is substituted for "false, inaccurate" to eliminate an unnecessary word. The words "made by him" are omitted as surplus.

In subsection (b), before clause (1), the words "in his discretion" and "for any payment otherwise proper" are omitted as surplus. Clause (2)(B) is substituted for "the payment was not contrary to any statutory provision specifically prohibiting payments of the character involved" to eliminate unnecessary words.

In subsection (c), before clause (1), the word "services" in 31:82c(last proviso) is omitted as surplus. The words "On and after June 1, 1942" in 31:82g(related to certifying officers) are omitted as executed. The word "audit" is substituted for "examination" for consistency in the revised title and with other titles of the Code. The words "of the transportation bill" are omitted as surplus. In clause (2), the words "equalization and other" in 31:82g are omitted as surplus.

In subsection (d), 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 the Panama Canal Act of 1979 (Pub. L. 96-70, 93 Stat. 452). The word "pay" is substituted for "salaries" for consistency in the revised title and with other titles of the Code.

1984 ACT

This clarifies section 3528(b) by restoring the authority of the Comptroller General to deny relief to certifying officials in the same way relief may be denied to disbursing officials.

AMENDMENTS

1998—Subsec. (a)(5). Pub. L. 105-264, §3(a)(2)(A), added par. (5).

Subsec. (c)(1). Pub. L. 105-264, §3(a)(2)(B), inserted "and the Administrator of General Services has determined that verification by a prepayment audit conducted pursuant to section 3726(a) of this title for a particular mode or modes of transportation, or for an agency or subagency, will not adequately protect the interests of the Government" after "deductions".

Subsec. (c)(2). Pub. L. 105-264, §3(a)(2)(C), inserted "and the Administrator of General Services has determined that verification by a prepayment audit conducted pursuant to section 3726(a) of this title for a particular mode or modes of transportation, or for an agency or subagency, will not adequately protect the interests of the Government" after "agreement".

1996—Subsec. (d). Pub. L. 104-106 struck out subsec. (d) which read as follows: "This section does not apply to disbursements of a military department of the Department of Defense, except disbursements for departmental pay and expenses in the District of Columbia."

1984—Subsec. (b). Pub. L. 98-216 designated existing provisions as par. (1), substituted designations of subpars. (A) and (B) and cls. (i), (ii), and (iii) for former designations of pars. (1) and (2) and subpars. (A), (B), and (C), respectively, and added par. (2).

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-264 effective 18 months after Oct. 19, 1998, see section 3(b) of Pub. L. 105-264, set out as a note under section 3322 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-216 effective Sept. 13, 1982, see section 4(c) of Pub. L. 98-216, set out as a note under section 490 of Title 18, Crimes and Criminal Procedure.

§ 3529. Requests for decisions of the Comptroller General

(a) A disbursing or certifying official or the head of an agency may request a decision from the Comptroller General on a question involving—

- (1) a payment the disbursing official or head of the agency will make; or
- (2) a voucher presented to a certifying official for certification.

(b)(1) Except as provided in paragraph (2), the Comptroller General shall issue a decision requested under this section.

(2) A decision requested under this section concerning a function transferred to or vested in the Director of the Office of Management and Budget under section 211(a) of the Legislative Branch Appropriations Act, 1996 (109 Stat. 535), as in effect immediately before the effective date of title II of the General Accounting Office Act of 1996, or under this Act, shall be issued—

- (A) by the Director of the Office of Management and Budget, except as provided in subparagraph (B); or
- (B) in the case of a function delegated by the Director to another agency, by the head of the agency to which the function was delegated.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 967; Pub. L. 104-316, title II, §204, Oct. 19, 1996, 110 Stat. 3845.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3529	31:44(1st sentence). 31:74(last par. words before 4th comma). 31:82d(words after semicolon). 31:82e(related to 31:82d).	June 10, 1921, ch. 18, §304(1st par. 1st sentence), 42 Stat. 24. July 31, 1894, ch. 174, §8(6th par. words before 4th comma), 28 Stat. 208. Dec. 29, 1941, ch. 641, §§3(words after semicolon), 4(related to §3), 55 Stat. 876.

In subsection (a), before clause (1), the text of 31:82e(related to 82d) is omitted as unnecessary because it does not apply to 31:82d. The words "of law" in 31:82d(words after semicolon) are omitted as surplus. In clause (1), the words "or under them" in 31:74(last par. words before 4th comma) are omitted as unnecessary. In clause (2), the words "a payment on" in 31:82d(words after semicolon) are omitted as surplus.

In subsection (b), the word "issue" is substituted for "render" in 31:74(last par. words before 4th comma) and "obtain" in 31:82d(words after semicolon) because of the restatement.

REFERENCES IN TEXT

Section 211(a) of the Legislative Branch Appropriations Act, 1996, as in effect immediately before the effective date of title II of the General Accounting Office Act of 1996, referred to in subsec. (b)(2), is section 211(a) of Pub. L. 104-53, which is set out as a note under sec-

tion 501 of this title, as in effect before Oct. 19, 1996, the date of enactment of the General Accounting Office Act of 1996, Pub. L. 104-316, section 203 of which amended section 211 of Pub. L. 104-53 generally.

This Act, referred to in subsec. (b)(2), probably means Pub. L. 104-316, Oct. 19, 1996, 110 Stat. 3286, known as the General Accounting Office Act of 1996, which enacted subsec. (b)(2) of this section. For complete classification of this Act to the Code, see Tables.

AMENDMENTS

1996—Subsec. (b). Pub. L. 104-316 designated existing provisions as par. (1) and substituted “Except as provided in paragraph (2), the Comptroller General” for “The Comptroller General”, and added par. (2).

§ 3530. Adjusting accounts

(a) An appropriation or fund currently available for the expense of an accountable function shall be charged with an amount necessary to adjust an account of an accountable official or agent when—

(1) necessary to adjust the account for a loss to the United States Government resulting from the fault or negligence of the official or agent; and

(2) the head of the agency decides the loss is uncollectable.

(b) An adjustment does not affect the personal financial liability of an official or agent for the loss.

(c) The Comptroller General shall prescribe regulations to carry out subsection (a) of this section.

(d) Under procedures prescribed by the Comptroller General, the head of an agency may charge the net amount of unpaid and overpaid balances in individual pay accounts against the appropriation for the fiscal year in which the balances occurred and from which the accounts were payable. The net amount shall be credited to and paid from the corresponding appropriation for the next fiscal year.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 967.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3530(a)	31:1202(a)(1st sentence).	June 6, 1972, Pub. L. 92-310, § 102, 86 Stat. 201.
3530(b)	31:1202(a)(last sentence).	
3530(c)	31:1202(b).	
3530(d)	31:581d.	July 15, 1954, ch. 509, § 3(a), 68 Stat. 483.

In subsection (a), before clause (1), the words “restore or otherwise” are omitted as surplus. The word “currently” is substituted for “at the time the restoration or adjustment is made” to eliminate unnecessary words. The word “official” is substituted for “officer” for consistency in the revised title and with other titles of the United States Code. In clause (2), the words “concerned” and “the amount of” are omitted as surplus.

In subsection (b), the words “restoration or” are omitted as surplus and because of the restatement.

In subsections (c) and (d), the words “of the United States” are omitted as surplus.

In subsection (c), the words “and issue” are omitted as surplus. The words “to carry out subsection (a) of this section” are substituted for “The restorations and adjustments provided for by subsection (a) of this section shall be made in accordance with” to eliminate unnecessary words.

In subsection (d), the word “settlement” is omitted as surplus. The words “the Secretary of the department concerned or . . . or independent establishment concerned” are omitted as unnecessary because of the restatement. The word “occurring” is omitted as surplus. The word “accounts” is substituted for “amount” before “was payable” for clarity. The word “succeeding” is omitted as surplus.

§ 3531. Repealed. Pub. L. 104-316, title I, § 115(f)(1), Oct. 19, 1996, 110 Stat. 3834]

Section, Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 967, related to certification by heads of executive departments to Comptroller General regarding losses resulting from public property entrusted to officials or agents.

§ 3532. Notification of account deficiencies

An accounting official discovering a deficiency in an account of an official of the United States Government having custody of public money shall notify the head of the agency having jurisdiction of the official of the kind and amount of the deficiency.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 968.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3532	31:497a.	June 6, 1972, Pub. L. 92-310, § 260, 86 Stat. 215.

The word “official” is substituted for “officers”, and the word “Government” is added, for consistency in the revised title and with other titles of the United States Code. The words “having custody of public money” are substituted for “or in the accounts of any officer disbursing or chargeable with public money” for clarity and consistency. The words “immediately” and “the affairs of . . . or officer” are omitted as surplus.

SUBCHAPTER IV—COLLECTION

§ 3541. Distress warrants

(a) When an official receiving public money before it is paid to the Treasury or a disbursing or certifying official of the United States Government does not submit an account or pay the money as prescribed by law, the Comptroller General shall make the account for the official and certify to the Secretary of the Treasury the amount due the Government.

(b) The Secretary shall issue a distress warrant against the official stating the amount due from the official and any amount paid. The warrant shall be directed to the marshal of the district in which the official resides. If the Secretary intends to take and sell the property of an official that is located in a district other than where the official resides, the warrant shall be directed to the marshal of the district in which the official resides and the marshal of the district in which the property is located.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 968.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3541(a)	31:44(1st sentence).	June 10, 1921, ch. 18, § 304(1st par. 1st sentence), 42 Stat. 24.
	31:82d(words before semicolon).	Dec. 29, 1941, ch. 641, § 3(words before semicolon), 55 Stat. 876.