

depository shall be credited to the Fund or to the foreign currency fund that was charged when payment was made under subsection (b) of this section to the payee or special endorsee.

(e) The Secretary may waive any provision of this section as may be necessary to ensure that claimants receive timely payments.

(f) Under such conditions as the Secretary may prescribe, the Secretary may delegate duties and powers of the Secretary under this section to the head of an agency. Consistent with a delegation from the Secretary under this subsection, the head of an agency may redelegate those duties and powers to officers or employees of the agency.

(g) This section does not relieve—

(1) a forger from civil or criminal liability; or

(2) a transferee or party on a check after the forgery from liability—

(A) on the express or implied warranty of prior endorsements of the transferee or party; or

(B) to refund amounts to the Secretary.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 957; Pub. L. 104-134, title III, §31001(x)(3), Apr. 26, 1996, 110 Stat. 1321-377.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3343(a)	31:561.	Nov. 21, 1941, ch. 489, §§1-3, 55 Stat. 777.
3343(b)	31:562. 31:563a(1st sentence).	Nov. 21, 1941, ch. 489, 55 Stat. 777, §4; added Dec. 22, 1974, Pub. L. 93-539, §1(b), 88 Stat. 1738.
3343(c)	31:563a(2d sentence).	
3343(d)	31:563(words after 3d comma). 31:563a(last sentence).	
3343(e)	31:563(words before 3d comma).	

Subsection (a) is substituted for 31:561 for clarity and consistency in the revised title and with other titles of the United States Code and to eliminate unnecessary words.

In subsection (b), the text of 31:563a(1st sentence) is omitted because of section 321 of the revised title. Before clause (1), the word “Secretary” is substituted for “Treasurer of the United States” before “is authorized and directed” in 31:562 because of the source provisions restated in section 321(c) of the revised title. The words “prior to reclamation” and “heretofore or hereafter” are omitted as unnecessary. The words “Treasury or a depository designated by the Secretary” are substituted for “Treasurer of the United States” before “has been lost or stolen” 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) and for consistency in the revised title. The words “it is established” are omitted as unnecessary. In clause (2), the words “Secretary or a depository” are substituted for “Treasurer” for consistency. In clause (3), the words “either directly or indirectly” are omitted as surplus.

In subsection (c), the words “drawn on a designated depository” are added because of the restatement.

In subsection (d), the words “The Secretary shall deposit immediately to the credit of the Fund amounts recovered from a forger” are substituted for 31:563(words after 3d comma) to eliminate unnecessary words. The words “The liability and restoration provisions of section 563 of this title shall apply with respect to checks drawn on designated depositories” in

31:563a(last sentence) are omitted as unnecessary because of the restatement. The words “because of a forged check drawn on a designated depository” are added for clarity. The words “credited to” are substituted for “used, as required, to reimburse” for clarity and to eliminate unnecessary words. The word “payment” is substituted for “settlement” for consistency. The words “under subsection (b) of this section” are added for clarity.

In subsection (e), the word “Secretary” is substituted for “Treasurer of the United States” because of the source provisions restated in section 321(c) of the revised title.

AMENDMENTS

1996—Subsec. (a). Pub. L. 104-134, §31001(x)(3)(A), amended second sentence generally. Prior to amendment, second sentence read as follows: “Amounts may be appropriated to the Fund.”

Subsec. (b). Pub. L. 104-134, §31001(x)(3)(B)(i), inserted “in the determination of the Secretary the payee or special endorsee establishes that” after “without interest if” in introductory provisions.

Subsec. (b)(2) to (4). Pub. L. 104-134, §31001(x)(3)(B)(ii)-(iv), inserted “and” at end of par. (2), substituted period for “; and” at end of par. (3), and struck out par. (4) which read as follows: “recovery from the forger, a transferee, or a party on the check after the forgery has been or may be delayed or unsuccessful.”

Subsec. (d). Pub. L. 104-134, §31001(x)(3)(C), inserted after first sentence “The Secretary may use amounts in the Fund to reimburse payment certifying or authorizing agencies for any payment that the Secretary determines would otherwise have been payable from the Fund, and may reimburse certifying or authorizing agencies with amounts recovered because of payee non-entitlement.”

Subsecs. (e) to (g). Pub. L. 104-134, §31001(x)(3)(D), (E), added subsecs. (e) and (f) and redesignated former subsec. (e) as (g).

AVAILABILITY OF FUND

Pub. L. 108-447, div. H, title II, §220(b), Dec. 8, 2004, 118 Stat. 3242, provided that: “The Check Forgery Insurance Fund (31 U.S.C. 3343) shall be available to fund amounts relating to the payment of items listed in 31 U.S.C. 3333(a)(1), as amended above [Pub. L. 108-447, §220(a)(1)], prior to the enactment of this Act [Dec. 8, 2004].”

CHAPTER 35—ACCOUNTING AND COLLECTION

SUBCHAPTER I—GENERAL

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SUBCHAPTER II—ACCOUNTING REQUIREMENTS, SYSTEMS, AND INFORMATION

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- Sec.
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SUBCHAPTER V—PROCUREMENT PROTEST SYSTEM

- 3551. Definitions.
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- 3557. Expedited action in protests of public-private competitions.

SUBCHAPTER VI—RECOVERY AUDITS¹

- [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,

¹ Editorially supplied.

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 re-statement 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