ficiary payments, grants, large contracts, and purchase and travel cards; and

(3) establishing strategies, procedures, and other steps to curb fraud.

(Added Pub. L. 116–117, §2(a), Mar. 2, 2020, 134 Stat. 131.)

Editorial Notes

REFERENCES IN TEXT

Section 3(a) of the Fraud Reduction and Data Analytics Act of 2015, referred to in subsec. (b), is section 3(a) of Pub. L. 114–186, June 30, 2016, 130 Stat. 546, which was formerly set out in a note under section 3321 of this title, prior to repeal by Pub. L. 116–117, §3(a)(4), Mar. 2, 2020, 134 Stat. 133.

The date of enactment of this section, referred to in subsec. (b), is the date of enactment of Pub. L. 116–117, which was approved Mar. 2, 2020.

§ 3358. Interagency working group for Governmentwide payment integrity improvement

(a) WORKING GROUP.—

(1) ESTABLISHMENT.—Not later than 90 days after the date of enactment of this section, there is established an interagency working group on payment integrity—

(A) to improve—

(i) State-administered Federal programs to determine eligibility processes and data sharing practices;

(ii) the guidelines described in section 3357(b) and other best practices and techniques for detecting, preventing, and responding to improper payments, including improper payments that are the result of fraud; and

(iii) the sharing and development of data analytics techniques to help prevent and identify potential improper payments, including those that are the result of fraud; and

(B) to identify any additional activities that will improve payment integrity of Federal programs.

(2) COMPOSITION.—The interagency working group established under paragraph (1) shall be composed of—

(A) the Director of the Office of Management and Budget;

(B) 1 representative from each of the agencies described in paragraphs (1) and (2) of section 901(b) of this title; and

(C) any other representatives of other executive agencies determined appropriate by the Director of the Office of Management and Budget, which may include the Chief Information Officer, the Chief Procurement Officer, the Chief Risk Officer, or the Chief Operating Officer of an executive agency.

(b) CONSULTATION.—The working group established under subsection (a)(1) may consult with Offices of Inspectors General and Federal and non-Federal experts on fraud risk assessments, administrative controls over payment integrity, financial controls, and other relevant matters.

(c) MEETINGS.—The working group established under subsection (a)(1) shall hold not fewer than 4 meetings per year.

(d) REPORT.—Not later than 240 days after the date of enactment of this section, the working group established under subsection (a)(1) shall submit to Congress a report that includes—

(1) a plan containing tangible solutions to prevent and reduce improper payments; and

(2) a plan for State agencies to work with Federal agencies to regularly review lists of beneficiaries of State-managed Federal programs for duplicate enrollment between States, including how the Do Not Pay Business Center and the data analytics initiative of the Department of the Treasury could aid in the detection of duplicate enrollment.

(Added Pub. L. 116–117, §2(a), Mar. 2, 2020, 134 Stat. 132.)

Editorial Notes

REFERENCES IN TEXT

The date of enactment of this section, referred to in subsecs. (a)(1) and (d), is the date of enactment of Pub. L. 116–117, which was approved Mar. 2, 2020.

CHAPTER 35—ACCOUNTING AND COLLECTION

SUBCHAPTER I—GENERAL

Sec.
3501. Definition.

SUBCHAPTER II—ACCOUNTING REQUIREMENTS, SYSTEMS, AND INFORMATION

3511. Prescribing accounting requirements and developing accounting systems.
3512. Executive agency accounting and other financial management reports and plans.
3513. Financial reporting and accounting system.
3514. Discontinuing certain accounts maintained by the Comptroller General.
3515. Financial statements of agencies.
3516. Reports consolidation.

SUBCHAPTER III—AUDITING AND SETTLING ACCOUNTS

3521. Audits by agencies.
3522. Making and submitting accounts.
3523. General audit authority of the Comptroller General.
3524. Auditing expenditures approved without vouchers.
3525. Auditing nonappropriated fund activities.
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.

Sec.
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.]

Editorial Notes

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.

Editorial Notes

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''.

Statutory Notes and Related Subsidiaries

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

(C) financial information and control the President and Congress require to carry out their responsibilities.

(c) Consistent with subsections (a) and (b) of this section—

(1) the authority of the Comptroller General continues under section 121(b) of title 40; and

(2) the Comptroller General may prescribe the forms, systems, and procedures that the judicial branch of the Government (except the Supreme Court) shall observe.

(d) The Comptroller General, the Secretary, and the President shall conduct a continuous program for improving accounting and financial reporting in the Government.

[1] Editorially supplied.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 959; Pub. L. 107–217, § 3(h)(5), Aug. 21, 2002, 116 Stat. 1299.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
3511(a)	31:66(a)(1st sentence words before last comma).	Sept. 12, 1950, ch. 946, §§ 111(f), 112(a), 64 Stat. 835; Reorg. Plan No. 2 of 1970, eff. July 1, 1970, § 102(a), 84 Stat. 2085.
3511(b)	31:66(a)(1st sentence words after last comma, 2d sentence).	
3511(c)	31:49	June 10, 1921, ch. 18, § 309, 42 Stat. 25.
	31:66(a)(3d, last sentences).	
3511(d)	31:65(f).	

In the section, the words ''the head of'' are added for consistency in the revised title and with other titles of the United States Code.

In subsection (a), the words ''of the United States'' are omitted as surplus. The word ''President'' is substituted for ''Director of the Office of Management and Budget'' because sections 101 and 102(a) of Reorganization Plan No. 2 of 1970 (eff. July 1, 1970, 84 Stat. 2085) redesignated the Bureau of the Budget as the Office of Management and Budget and transferred all functions of the Bureau to the President.

In subsection (b)(3), the words ''as a whole'' and ''respective'' are omitted as surplus.

Subsection (c)(2) is substituted for 31:49 and the words ''and, to the extent he deems necessary, the authority vested in him by section 49 of this title'' in 31:66(a) for clarity and consistency. H. Rept. 2556, 81st Cong. (1950), states that the Comptroller General will be able to prescribe appropriation and fund accounting systems under 31:49 ''in terms of principles, standards and related requirements rather than in terms of detailed forms and procedures''. The reference to the judicial branch covers authority that the Comptroller General was given under 31:49 that applies to departments and establishments except the Supreme Court that was not superseded by the source provisions restated in subsection (a) of this section.

Editorial Notes

AMENDMENTS

2002—Subsec. (c)(1). Pub. L. 107–217 substituted ''section 121(b) of title 40'' for ''section 205(b) of the Federal Property and Administrative Services Act of 1949 (40 U.S.C. 486(b))''.

Statutory Notes and Related Subsidiaries

ADOPTION OF CAPITAL ACCOUNTING STANDARDS

Pub. L. 101–576, title III, § 307, Nov. 15, 1990, 104 Stat. 2855, provided that: ''No capital accounting standard or principle, including any human capital standard or principle, shall be adopted for use in an executive department or agency until such standard has been reported to the Congress and a period of 45 days of continuous session of the Congress has expired.''

§ 3512. Executive agency accounting and other financial management reports and plans

(a)(1) The Director of the Office of Management and Budget shall prepare and submit to the appropriate committees of the Congress and make available on a website described in section 1122 a financial management status report and a governmentwide 5-year financial management plan.

(2) A financial management status report under this subsection shall include—

(A) a description and analysis of the status of financial management in the executive branch;

(B) a summary of the most recently completed financial statements—

(i) of Federal agencies under section 3515 of this title; and

(ii) of Government corporations;

(C) a summary of the most recently completed financial statement audits and reports—

(i) of Federal agencies under section 3521(e) and (f) of this title; and

(ii) of Government corporations;

(D) a summary of reports on internal accounting and administrative control systems submitted to the President and the Congress under the amendments made by the Federal Managers' Financial Integrity Act of 1982 (Public Law 97–255);

(E) a listing of agencies whose financial management systems do not comply substantially with the requirements of Section[1] 3(a)[2] the Federal Financial Management Improvement Act of 1996, and a summary statement of the efforts underway to remedy the noncompliance; and

(F) any other information the Director considers appropriate to fully inform the Congress regarding the financial management of the Federal Government.

(3)(A) A governmentwide 5-year financial management plan under this subsection shall describe the activities the Director, the Deputy Director for Management, the Controller of the Office of Federal Financial Management, and agency Chief Financial Officers shall conduct over the next 5 fiscal years to improve the financial management of the Federal Government.

(B) Each governmentwide 5-year financial management plan prepared under this subsection shall—

(i) describe the existing financial management structure and any changes needed to establish an integrated financial management system;

(ii) be consistent with applicable accounting principles, standards, and requirements;

(iii) provide a strategy for developing and integrating individual agency accounting, financial information, and other financial management systems to ensure adequacy, consistency, and timeliness of financial information;

(iv) identify and make proposals to eliminate duplicative and unnecessary systems, including encouraging agencies to share systems which have sufficient capacity to perform the functions needed;

(v) identify projects to bring existing systems into compliance with the applicable standards and requirements;

(vi) contain milestones for equipment acquisitions and other actions necessary to implement the 5-year plan consistent with the requirements of this section;

(vii) identify financial management personnel needs and actions to ensure those needs are met;

(viii) include a plan for ensuring the annual audit of financial statements of executive

[1] So in original. Probably should not be capitalized.

[2] So in original. Probably should be followed by ''of''. See References in Text note below.

agencies pursuant to section 3521(h) of this title; and

(ix) estimate the costs of implementing the governmentwide 5-year plan.

(4)(A) Not later than 15 months after the date of the enactment of this subsection, the Director of the Office of Management and Budget shall submit the first financial management status report and governmentwide 5-year financial management plan under this subsection to the appropriate committees of the Congress.

(B)(i) Not later than January 31 of each year thereafter, the Director of the Office of Management and Budget shall submit to the appropriate committees of the Congress a financial management status report and a revised governmentwide 5-year financial management plan to cover the succeeding 5 fiscal years, including a report on the accomplishments of the executive branch in implementing the plan during the preceding fiscal year.

(ii) The Director shall include with each revised governmentwide 5-year financial management plan a description of any substantive changes in the financial statement audit plan required by paragraph (3)(B)(viii), progress made by executive agencies in implementing the audit plan, and any improvements in Federal Government financial management related to preparation and audit of financial statements of executive agencies.

(5) Not later than 30 days after receiving each annual report under section 902(a)(6) of this title, the Director shall transmit to the Chairman of the Committee on Government Operations of the House of Representatives and the Chairman of the Committee on Governmental Affairs of the Senate a final copy of that report and any comments on the report by the Director.

(b) The head of each executive agency shall establish and maintain systems of accounting and internal controls that provide—

(1) complete disclosure of the financial results of the activities of the agency;

(2) adequate financial information the agency needs for management purposes;

(3) effective control over, and accountability for, assets for which the agency is responsible, including internal audit;

(4) reliable accounting results that will be the basis for—

(A) preparing and supporting the budget requests of the agency;

(B) controlling the carrying out of the agency budget; and

(C) providing financial information the President requires under section 1104(e) of this title; and

(5) suitable integration of the accounting of the agency with the central accounting and reporting responsibilities of the Secretary of the Treasury under section 3513 of this title.

(c)(1) To ensure compliance with subsection (b)(3) of this section and consistent with standards the Comptroller General prescribes, the head of each executive agency shall establish internal accounting and administrative controls that reasonably ensure that—

(A) obligations and costs comply with applicable law;

(B) all assets are safeguarded against waste, loss, unauthorized use, and misappropriation; and

(C) revenues and expenditures applicable to agency operations are recorded and accounted for properly so that accounts and reliable financial and statistical reports may be prepared and accountability of the assets may be maintained.

(2) Standards the Comptroller General prescribes under this subsection shall include standards to ensure the prompt resolution of all audit findings.

(d)(1) In consultation with the Comptroller General, the Director of the Office of Management and Budget—

(A) shall establish by December 31, 1982, guidelines that the head of each executive agency shall follow in evaluating the internal accounting and administrative control systems of the agency to decide whether the systems comply with subsection (c) of this section; and

(B) may change a guideline when considered necessary.

(2) By December 31 of each year (beginning in 1983), the head of each executive agency, based on an evaluation conducted according to guidelines prescribed under paragraph (1) of this subsection, shall prepare a statement on whether the systems of the agency comply with subsection (c) of this section, including—

(A) if the head of an executive agency decides the systems do not comply with subsection (c) of this section, a report identifying any material weakness in the systems and describing the plans and schedule for correcting the weakness; and

(B) a separate report on whether the accounting system of the agency conforms to the principles, standards, and requirements the Comptroller General prescribes under section 3511(a) of this title.

(3) The head of each executive agency shall sign the statement and reports required by this subsection and submit them to the President and Congress. The statement and reports are available to the public, except that information shall be deleted from a statement or report before it is made available if the information specifically is—

(A) prohibited from disclosure by law; or

(B) required by Executive order to be kept secret in the interest of national defense or the conduct of foreign affairs.

(e) To assist in preparing a cost-based budget under section 1108(b) of this title and consistent with principles and standards the Comptroller General prescribes, the head of each executive agency shall maintain the accounts of the agency on an accrual basis to show the resources, liabilities, and costs of operations of the agency. An accounting system under this subsection shall include monetary property accounting records.

(f) The Comptroller General shall—

(1) cooperate with the head of each executive agency in developing an accounting system for the agency; and

(2) approve the system when the Comptroller General considers it to be adequate and in conformity with the principles, standards, and requirements prescribed under section 3511 of this title.

(g) The Comptroller General shall review the accounting systems of each executive agency. The results of a review shall be available to the head of the executive agency, the Secretary, and the President. The Comptroller General shall report to Congress on a review when the Comptroller General considers it proper.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 959; Pub. L. 97–452, §1(12), Jan. 12, 1983, 96 Stat. 2468; Pub. L. 101–576, title III, §301(a), Nov. 15, 1990, 104 Stat. 2847; Pub. L. 103–272, §4(f)(1)(J), July 5, 1994, 108 Stat. 1362; Pub. L. 104–208, div. A, title I, §101(f) [title VIII, §805(b)], Sept. 30, 1996, 110 Stat. 3009–314, 3009–392; Pub. L. 113–101, §4, May 9, 2014, 128 Stat. 1153; Pub. L. 116–283, div. H, title XCVI, §9601(c)(2)(E), Jan. 1, 2021, 134 Stat. 4828.)

HISTORICAL AND REVISION NOTES

1982 ACT

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
3512(a)	31:66a(a).	Sept. 12, 1950, ch. 946, §§112(c), 113(a), 64 Stat. 835; Reorg. Plan No. 2 of 1970, eff. July 1, 1970, §102(a), 84 Stat. 2085.
3512(b)	31:66a(c).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §113(c); added Aug. 1, 1956, ch. 814, §2(b), 70 Stat. 782.
3512(c)	31:66(b)(less Treasury Department).	Sept. 12, 1950, ch. 946, §§112(b)(less Treasury Department), 113(b), 64 Stat. 835, 836.
	31:66a(b).	
3512(d)	31:66(c).	

In subsection (a)(3), the words ''funds, property, and other'' are omitted as surplus.

In subsection (a)(4)(C), the word ''President'' is substituted for ''Office of Management and Budget'' because sections 101 and 102(a) of Reorganization Plan No. 2 of 1970 (eff. July 1, 1970, 84 Stat. 2085) redesignated the Bureau of the Budget as the Office of Management and Budget and transferred all functions of the Bureau to the President.

In subsection (a)(5), the words ''the accounting of the Treasury Department in connection with'' are omitted as surplus.

In subsection (b), the words ''As soon as practicable after August 1, 1956'' are omitted as executed. The words ''with a view'', ''adequate'', and ''as an integral part of the system'' are omitted as surplus.

In subsections (c) and (d), the words ''Comptroller General'' are substituted for ''General Accounting Office'' for consistency. The word ''considers'' is substituted for ''deemed'' as being more precise.

In subsection (c), the text of 31:66a(b) is omitted as unnecessary. In clause (1), the words ''the head of'' are added for consistency with the revised title and other titles of the United States Code. In clause (2), the words ''under section 3511 of this title'' are substituted for ''by him'' in 31:66(b)(less Treasury Department) for clarity.

In subsection (d), the word ''concerned'' is omitted as surplus. The word ''President'' is substituted for ''Director of the Office of Management and Budget'' because sections 101 and 102(a) of Reorganization Plan No. 2 of 1970 redesignated the Bureau of the Budget as the Office of Management and Budget and transferred all functions of the Bureau to the President.

1983 ACT

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
3512(b)	31 App.:66a(d)(1).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §113(d); added Sept. 8, 1982, Pub. L. 97–255, §2, 96 Stat. 814.
3512(c)(1)	31 App.:66a(d)(2).	
3512(c)(2)(A).	31 App.:66a(d)(3), (4).	
3512(c)(2)(B).	31 App.:66a(b)(last sentence).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §113(b)(last sentence); added Sept. 8, 1982, Pub. L. 97–255, §4, 96 Stat. 815.
3512(c)(3)	31 App.:66a(d)(5).	

In subsections (b)(1) and (c)(1)(A), the words ''the requirements of'' are omitted as surplus.

In subsection (b)(1), before clause (A), the words ''the head of'' are added for consistency in the revised title and with other titles of the United States Code. The word ''provide'' is omitted as surplus. In clause (B), the word ''all'' is substituted for ''funds, property, and other'' to eliminate unnecessary words.

In subsection (c)(1)(A), the words ''the head of each executive agency shall follow'' are substituted for ''agencies'' for clarity and consistency in the revised title and with other titles of the Code.

In subsection (c)(2), before clause (A), the words ''beginning in'' are substituted for ''succeeding'' because of the restatement. The words ''on whether the systems of the agency comply with subsection (b) of this section'' are substituted for 31 App.:66a(d)(3)(A) to eliminate unnecessary words. In clause (B), the word ''related'' is omitted as surplus.

In subsection (c)(3)(A), the words ''provision of'' are omitted as surplus.

Editorial Notes

REFERENCES IN TEXT

The Federal Managers' Financial Integrity Act of 1982, referred to in subsec. (a)(2)(D), is Pub. L. 97–255, Sept. 8, 1982, 96 Stat. 814, which added subsec. (d) to section 66a of former Title 31, Money and Finance. Section 66a of former Title 31 was repealed by Pub. L. 97–258, §5(b), Sept. 13, 1982, 96 Stat. 1068, and reenacted by the first section thereof as this section. Provisions relating to reports on internal accounting and administrative control systems are restated in subsec. (d)(2) and (3) of this section.

The Federal Financial Management Improvement Act of 1996, referred to in subsec. (a)(2)(E), is Pub. L. 104–208, div. A, title I, §101(f) [title VIII], Sept. 30, 1996, 110 Stat. 3009–314, 3009–389, which is set out as a note under this section. Section 3(a) of the act probably means section 803(a) of the act, which contains requirements relating to financial management systems.

The date of the enactment of this subsection, referred to in subsec. (a)(4)(A), is the date of enactment of Pub. L. 101–576, which added subsec. (a) and was approved Nov. 15, 1990.

AMENDMENTS

2021—Subsec. (a)(1). Pub. L. 116–283 substituted ''a website described in'' for ''the website described under''.

2014—Subsec. (a)(1). Pub. L. 113–101, which directed the insertion of ''and make available on the website described under section 1122'' after ''appropriate committees of Congress'' was executed by making the insertion after ''appropriate committees of the Congress'' to reflect the probable intent of Congress.

1996—Subsec. (a)(2)(E), (F). Pub. L. 104–208 added subpar. (E) and redesignated former subpar. (E) as (F).

1994—Subsec. (c)(1). Pub. L. 103–272, §4(f)(1)(J)(i), substituted ''subsection (b)(3)'' for ''subsection (a)(3)'' in introductory provisions.

Subsec. (d)(1), (2). Pub. L. 103–272, §4(f)(1)(J)(ii), substituted ''subsection (c)'' for ''subsection (b)'' wherever appearing.

1990—Pub. L. 101–576 substituted ''and other financial management reports and plans'' for ''systems'' in section catchline, added subsec. (a), and redesignated former subsecs. (a) to (f) as (b) to (g), respectively.

1983—Subsecs. (b), (c). Pub. L. 97–452 added subsecs. (b) and (c). Former subsecs. (b) and (c) were redesignated (d) and (e), respectively.

Subsecs. (d) to (f). Pub. L. 97–452 redesignated former subsecs. (b) to (d) as (d) to (f), respectively.

Statutory Notes and Related Subsidiaries

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. Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019. Committee on Oversight and Reform of House of Representatives changed to Committee on Oversight and Accountability of House of Representatives by House Resolution No. 5, One Hundred Eighteenth Congress, Jan. 9, 2023.

SHORT TITLE

This section is popularly known as the ''Federal Managers Financial Integrity Act''.

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 requirement to submit statements and reports to Congress under subsection (d)(3) of this section is listed on page 151), see section 3003 of Pub. L. 104–66, and section 1(a)(4) [div. A, §1402(1)] of Pub. L. 106–554, set out as notes under section 1113 of this title.

FEDERAL FINANCIAL MANAGEMENT IMPROVEMENT

Pub. L. 104–208, div. A, title I, §101(f) [title VIII], Sept. 30, 1996, 110 Stat. 3009–314, 3009–389, as amended by Pub. L. 117–286, §4(b)(54), Dec. 27, 2022, 136 Stat. 4349, provided that:

''SEC. 801. SHORT TITLE[.]

''This title may be cited as the 'Federal Financial Management Improvement Act of 1996.'

''SEC. 802. FINDINGS AND PURPOSES.

''(a) FINDINGS.—The Congress finds the following:

''(1) Much effort has been devoted to strengthening Federal internal accounting controls in the past. Although progress has been made in recent years, Federal accounting standards have not been uniformly implemented in financial management systems for agencies.

''(2) Federal financial management continues to be seriously deficient, and Federal financial management and fiscal practices have failed to—

''(A) identify costs fully;

''(B) reflect the total liabilities of congressional actions; and

''(C) accurately report the financial condition of the Federal Government.

''(3) Current Federal accounting practices do not accurately report financial results of the Federal Government or the full costs of programs and activities. The continued use of these practices undermines the Government's ability to provide credible and reliable financial data and encourages already widespread Government waste, and will not assist in achieving a balanced budget.

''(4) Waste and inefficiency in the Federal Government undermine the confidence of the American people in the government and reduce the federal Government's ability to address vital public needs adequately.

''(5) To rebuild the accountability and credibility of the Federal Government, and restore public confidence in the Federal Government, agencies must incorporate accounting standards and reporting objectives established for the Federal Government into their financial management systems so that all the assets and liabilities, revenues, and expenditures or expenses, and the full costs of programs and activities of the Federal Government can be consistently and accurately recorded, monitored, and uniformly reported throughout the Federal Government.

''(6) Since its establishment in October 1990, the Federal Accounting Standards Advisory Board (hereinafter referred to as the 'FASAB') has made substantial progress toward developing and recommending a comprehensive set of accounting concepts and standards for the Federal Government. When the accounting concepts and standards developed by FASAB are incorporated into Federal financial management systems, agencies will be able to provide cost and financial information that will assist the Congress and financial managers to evaluate the cost and performance of Federal programs and activities, and will therefore provide important information that has been lacking, but is needed for improved decision making by financial managers and the Congress.

''(7) The development of financial management systems with the capacity to support these standards and concepts will, over the long term, improve Federal financial management.

''(b) PURPOSE[.]—The purposes of this Act [title] are to—

''(1) provide for consistency of accounting by an agency from one fiscal year to the next, and uniform accounting standards throughout the Federal Government;

''(2) require Federal financial management systems to support full disclosure of Federal financial data, including the full costs of Federal programs and activities, to the citizens, the Congress, the President, and agency management, so that programs and activities can be considered based on their full costs and merits;

''(3) increase the accountability and credibility of federal [sic] financial management;

''(4) improve performance, productivity and efficiency of Federal Government financial management;

''(5) establish financial management systems to support controlling the cost of Federal Government;

''(6) build upon and complement the Chief Financial Officers Act of 1990 (Public Law 101–576; 104 Stat 2838) [see Short Title of 1990 Amendment note set out under section 501 of this title], the Government Performance and Results Act of 1993 (Public Law 103–62[;] 107 Stat. 285) [see Short Title of 1993 Amendment note set out under section 1101 of this title] and the Government Management Reform Act of 1994 (Public Law 103–356; 108 Stat. 3410) [see Short Title of 1994 Amendment note set out under section 3301 of this title]; and

''(7) increase the capability of agencies to monitor execution of the budget by more readily permitting reports that compare spending of resources to results of activities.

''SEC. 803. IMPLEMENTATION OF FEDERAL FINANCIAL MANAGEMENT IMPROVEMENTS.

''(a) IN GENERAL.—Each agency shall implement and maintain financial management systems that comply substantially with Federal financial management systems requirements, applicable Federal accounting standards, and the United States Government Standard General Ledger at the transaction level.

''(b) AUDIT COMPLIANCE FINDING.—

''(1) IN GENERAL.—Each audit required by section 3521(e) of title 31, United States Code, shall report whether the agency financial management systems comply with the requirements of subsection (a).

''(2) CONTENT OF REPORTS.—When the person performing the audit required by section 3521(e) of title 31, United States Code, reports that the agency financial management systems do not comply with the requirements of subsection (a), the person performing the audit shall include in the report on the audit—

''(A) the entity or organization responsible for the financial management systems that have been found not to comply with the requirements of subsection (a);

''(B) all facts pertaining to the failure to comply with the requirements of subsection (a), including—

''(i) the nature and extent of the noncompliance including areas in which there is substantial but not full compliance;

''(ii) the primary reason or cause of the noncompliance;

''(iii) the entity or organization responsible for the non-compliance [sic]; and

''(iv) any relevant comments from any responsible officer or employee; and

''(C) a statement with respect to the recommended remedial actions and the time frames to implement such actions.

''(c) COMPLIANCE IMPLEMENTATION.—

''(1) DETERMINATION.—No later than the date described under paragraph (2), the Head of an agency shall determine whether the financial management systems of the agency comply with the requirements of subsection (a). Such determination shall be based on—

''(A) a review of the report on the applicable agency-wide audited financial statement;

''(B) any other information the Head of the agency considers relevant and appropriate.

''(2) DATE OF DETERMINATION.—The determination under paragraph (1) shall be made no later than 120 days after the earlier of—

''(A) the date of the receipt of an agency-wide audited financial statement; or

''(B) the last day of the fiscal year following the year covered by such statement.

''(3) REMEDIATION PLAN.—

''(A) If the Head of an agency determines that the agency's financial management systems do not comply with the requirements of subsection (a), the head of the agency, in consultation with the Director, shall establish a remediation plan that shall include resources, remedies, and intermediate target dates necessary to bring the agency's financial management systems into substantial compliance.

''(B) If the determination of the head of the agency differs from the audit compliance findings required in subsection (b), the Director shall review such determinations and provide a report on the findings to the appropriate committees of the Congress.

''(4) TIME PERIOD FOR COMPLIANCE.—A remediation plan shall bring the agency's financial management systems into substantial compliance no later than 3 years after the date a determination is made under paragraph (1), unless the agency, with concurrence of the Director—

''(A) determines that the agency's financial management systems cannot comply with the requirements of subsection (a) within 3 years;

''(B) specifies the most feasible date for bringing the agency's financial management systems into compliance with the requirements of subsection (a); and

''(C) designates an official of the agency who shall be responsible for bringing the agency's financial management systems into compliance with the requirements of subsection (a) by the date specified under subparagraph (B).

''SEC. 804. REPORTING REQUIREMENTS.

''(a) REPORTS BY THE DIRECTOR.—No later than March 31 of each year, the Director shall submit a report to the Congress regarding implementation of this Act [title]. The Director may include the report in the financial management status report and the 5-year financial management plan submitted under section 3512(a)(1) of title 31, United States Code.

''(b) REPORTS BY THE INSPECTOR GENERAL[.]—Each Inspector General who prepares a report under section 405(b) of title 5, United States Code, shall report to Congress instances and reasons when an agency has not met the intermediate target dates established in the remediation plan required under section 3(c) [803(c)]. Specifically the report shall include—

''(1) the entity or organization responsible for the non-compliance [sic];

''(2) the facts pertaining to the failure to comply with the requirements of subsection (a), including the nature and extent of the non-compliance [sic], the primary reason or cause for the failure to comply, and any extenuating circumstances; and

''(3) a statement of the remedial actions needed to comply.

''(c) REPORTS BY THE COMPTROLLER GENERAL.—No later than October 1, 1997, and October 1, of each year thereafter, the Comptroller General of the United States shall report to the appropriate committees of the Congress concerning—

''(1) compliance with the requirements of section 3(a) of this Act [803(a) of this title], including whether the financial statements of the Federal Government have been prepared in accordance with applicable accounting standards; and

''(2) the adequacy of applicable accounting standards for the Federal Government.

''SEC. 805. CONFORMING AMENDMENTS.

''(a) AUDITS BY AGENCIES.—[Amended section 3521 of this title.]

''(b) FINANCIAL MANAGEMENT STATUS REPORT.—[Amended this section.]

''(c) INSPECTOR GENERAL ACT OF 1978.—[Amended section 5 of the Inspector General Act of 1978, formerly set out in the Appendix to Title 5, Government Organization and Employees.]

''SEC. 806. DEFINITIONS.

''For purposes of this title:

''(1) AGENCY.—The term 'agency' means a department or agency of the United States Government as defined in section 901(b) of title 31, United States Code.

''(2) DIRECTOR.—The term 'Director' means the Director of the Office of Management and Budget.

''(3) FEDERAL ACCOUNTING STANDARDS.—The term 'Federal accounting standards' means applicable accounting principles, standards, and requirements consistent with section 902(a)(3)(A) of title 31, United States Code.

''(4) FINANCIAL MANAGEMENT SYSTEMS.—The term 'financial management systems' includes the financial systems and the financial portions of mixed systems necessary to support financial management, including automated and manual processes, procedures, controls, data, hardware, software, and support personnel dedicated to the operation and maintenance of system functions.

''(5) FINANCIAL SYSTEM.—The term 'financial system' includes an information system, comprised of one or more applications, that is used for—

''(A) collecting, processing, maintaining, transmitting, or reporting data about financial events;

''(B) supporting financial planning or budgeting activities;

''(C) accumulating and reporting costs information; or

''(D) supporting the preparation of financial statements.

''(6) MIXED SYSTEM.—The term 'mixed system' means an information system that supports both financial and nonfinancial functions of the Federal Government or components thereof.

''SEC. 807. EFFECTIVE DATE.

''This title shall take effect for the fiscal year ending September 30, 1997.

''SEC. 808. REVISION OF SHORT TITLES.

''(a) [Amended section 4001 of Pub. L. 104–106, set out as a Short Title of 1996 Act note under section 101 of Title 41, Public Contracts.]

''(b) [Amended section 5001 of Pub. L. 104–106, div. E, Feb. 10, 1996, 110 Stat. 679, subsequently repealed by Pub. L. 107–217, § 6(b), Aug. 21, 2002, 116 Stat. 1304.]

''(c) Any reference in any law, regulation, document, record, or other paper of the United States to the Federal Acquisition Reform Act of 1996 or to the Information Technology Management Reform Act of 1996 shall be considered to be a reference to the Clinger-Cohen Act of 1996 [see Short Title of 1996 Act note set out under section 101 of Title 41].''

§ 3513. Financial reporting and accounting system

(a) The Secretary of the Treasury shall prepare reports that will inform the President, Congress, and the public on the financial operations of the United States Government. The reports shall include financial information the President requires. The head of each executive agency shall give the Secretary reports and information on the financial conditions and operations of the agency the Secretary requires to prepare the reports.

(b) The Secretary may—

(1) establish facilities necessary to prepare the reports; and

(2) reorganize the accounting functions and procedures and financial reports of the Department of the Treasury to develop an effective and coordinated system of accounting and financial reporting in the Department that will integrate the accounting results for the Department and be the operating center for consolidating accounting results of other executive agencies with accounting results of the Department.

(c) The Comptroller General shall—

(1) cooperate with the Secretary in developing and establishing the reporting and accounting system under this section; and

(2) approve the system when the Comptroller General considers it to be adequate and in conformity with the principles, standards, and requirements prescribed under section 3511 of this title.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 960.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
3513(a)	31:66b(a).	Sept. 12, 1950, ch. 946, § 114(a), 64 Stat. 836; Reorg. Plan No. 2 of 1970, eff. July 1, 1970, § 102(a), 84 Stat. 2085.
3513(b)	31:66b(b).	Sept. 12, 1950, ch. 946, §§ 112(b)(related to Treasury Department), 114(b), (c), 64 Stat. 835, 836.
3513(c)	31:66(b)(related to Treasury Department). 31:66b(c).	

In subsection (a), the words ''the results of'' are omitted as surplus. The words ''The report'' are substituted for ''*Provided*, That'' for clarity. The word ''information'' is substituted for ''data'' for consistency. The word ''President'' is substituted for ''Director of the Office of Management and Budget'' because sections 101 and 102(a) of Reorganization Plan No. 2 of 1970 (eff. July 1, 1970, 84 Stat. 2085) redesignated the Bureau of the Budget as the Office of Management and Budget and transferred all functions of the Bureau to the President. The words ''in connection with the preparation of the Budget or for other purposes of the Office'' are omitted as unnecessary. The words ''The head of'' are added for consistency in the revised title and with other titles of the United States Code. The words ''by rules and regulations'' are omitted as unnecessary because of section 321(b) of this title. The words ''to prepare the reports'' are substituted for ''for the effective performance of his responsibilities under this section'' for clarity and to eliminate unnecessary words.

In subsection (b)(2), the words ''install, revise, or eliminate'', ''the several bureaus and offices of'', ''with such concentration of accounting and reporting as is necessary'', and ''the activities of'' are omitted as surplus. The word ''be'' is substituted for ''provide'' for clarity. The text of 31:66b(b)(last sentence) is omitted as unnecessary because of section 321 of this title.

In subsection (c), before clause (1), the text of 31:66b(c) is omitted as unnecessary. The words ''Comptroller General'' are substituted for ''General Accounting Office'' for consistency. In clause (1), the word ''Secretary'' is substituted for ''Treasury Department'' in 31:66(b)(related to Treasury Department) for consistency. The word ''central'' is omitted as surplus. In clause (2), the word ''considers'' is substituted for ''deemed'' as being more precise. The words ''under section 3511 of this title'' are substituted for ''by him'' for clarity.

§ 3514. Discontinuing certain accounts maintained by the Comptroller General

The Comptroller General may discontinue an agency appropriation, expenditure, limitation, receipt, or personal ledger account maintained by the Comptroller General when the Comptroller General believes that the accounting system and internal controls of the agency will allow the Comptroller General to carry out the functions related to the account.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 960.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
3514	31:66d.	Sept. 12, 1950, ch. 946, § 116, 64 Stat. 837.

The words ''Comptroller General'' are substituted for ''General Accounting Office'' for consistency. The word ''agency'' is substituted for ''executive, legislative, and judicial agencies'' because of sections 101, 102, and 3501 of the revised title. The word ''properly'' is omitted as surplus.

§ 3515. Financial statements of agencies

(a)(1)[1] Except as provided in subsection (e), not later than March 1 of 2003 and each year

[1] So in original. No par. (2) has been enacted

thereafter, the head of each covered executive agency shall prepare and submit to the Congress and the Director of the Office of Management and Budget an audited financial statement for the preceding fiscal year, covering all accounts and associated activities of each office, bureau, and activity of the agency.

(b) Each audited financial statement of a covered executive agency under this section shall reflect—

(1) the overall financial position of the offices, bureaus, and activities covered by the statement, including assets and liabilities thereof; and

(2) results of operations of those offices, bureaus, and activities.

(c) The Director of the Office of Management and Budget shall identify components of covered executive agencies that shall be required to have audited financial statements meeting the requirements of subsection (b).

(d) The Director of the Office of Management and Budget shall prescribe the form and content of the financial statements of covered executive agencies under this section, consistent with applicable accounting and financial reporting principles, standards, and requirements.

(e)(1) The Director of the Office of Management and Budget may exempt a covered executive agency, except an agency described in section 901(b), from the requirements of this section with respect to a fiscal year if—

(A) the total amount of budget authority available to the agency for the fiscal year does not exceed $25,000,000; and

(B) the Director determines that requiring an annual audited financial statement for the agency with respect to the fiscal year is not warranted due to the absence of risks associated with the agency's operations, the agency's demonstrated performance, or other factors that the Director considers relevant.

(2) The Director shall annually notify the Committee on Government Reform of the House of Representatives and the Committee on Governmental Affairs of the Senate of each agency the Director has exempted under this subsection and the reasons for each exemption.

(f) The term ''covered executive agency''—

(1) means an executive agency that is not required by another provision of Federal law to prepare and submit to the Congress and the Director of the Office of Management and Budget an audited financial statement for each fiscal year, covering all accounts and associated activities of each office, bureau, and activity of the agency; and

(2) does not include a corporation, agency, or instrumentality subject to chapter 91 of this title.

(Added Pub. L. 101–576, title III, §303(a)(1), Nov. 15, 1990, 104 Stat. 2849; amended Pub. L. 103–356, title IV, §405(a), Oct. 13, 1994, 108 Stat. 3415; Pub. L. 106–531, §4(a), Nov. 22, 2000, 114 Stat. 2539; Pub. L. 107–289, §2(a), Nov. 7, 2002, 116 Stat. 2049.)

Editorial Notes

Amendments

2002—Subsec. (a). Pub. L. 107–289, §2(a)(1), substituted ''(1) Except as provided in subsection (e), not later'' for ''Not later'', ''2003'' for ''1997'', and ''each covered executive agency'' for ''each executive agency identified in section 901(b) of this title''.

Subsec. (b). Pub. L. 107–289, §2(a)(2), substituted ''a covered executive agency'' for ''an executive agency'' in introductory provisions.

Subsecs. (c), (d). Pub. L. 107–289, §2(a)(3), substituted ''covered executive agencies'' for ''executive agencies''.

Subsecs. (e), (f). Pub. L. 107–289, §2(a)(4), added subsecs. (e) and (f).

2000—Subsec. (a). Pub. L. 106–531, §4(a)(1), inserted ''Congress and the'' before ''Director''.

Subsecs. (e) to (h). Pub. L. 106–531, §4(a)(2), struck out subsecs. (e) to (h) which read as follows:

''(e) The Director of the Office of Management and Budget may waive the application of all or part of subsection (a) for financial statements required for fiscal years 1996 and 1997.

''(f) Not later than March 1 of 1995 and 1996, the head of each executive agency identified in section 901(b) of this title and designated by the Director of the Office of Management and Budget shall prepare and submit to the Director of the Office of Management and Budget an audited financial statement for the preceding fiscal year, covering all accounts and associated activities of each office, bureau, and activity of the agency.

''(g) Not later than March 31 of 1995 and 1996, for executive agencies not designated by the Director of the Office of Management and Budget under subsection (f), the head of each executive agency identified in section 901(b) of this title shall prepare and submit to the Director of the Office of Management and Budget a financial statement for the preceding fiscal year, covering—

''(1) each revolving fund and trust fund of the agency; and

''(2) to the extent practicable, the accounts of each office, bureau, and activity of the agency which performed substantial commercial functions during the preceding fiscal year.

''(h) For purposes of subsection (g), the term 'commercial functions' includes buying and leasing of real estate, providing insurance, making loans and loan guarantees, and other credit programs and any activity involving the provision of a service or thing for which a fee, royalty, rent, or other charge is imposed by an agency for services and things of value it provides.''

1994—Pub. L. 103–356 amended section generally, revising and restating as subsecs. (a) to (h) provisions of former subsecs. (a) to (e) which required agency preparation and submission of annual financial statements, provided for form and contents of such statements, and defined term ''commercial functions'' for purposes of section.

Statutory Notes and Related Subsidiaries

Change of Name

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. Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019. Committee on Oversight and Reform of House of Representatives changed to Committee on Oversight and Accountability of House of Representatives by House Resolution No. 5, One Hundred Eighteenth Congress, Jan. 9, 2023.

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.

Effective Date; Waiver of Requirement; Resolution Approving Designation of Agencies

Pub. L. 101–576, title III, §303(a)(2), (3), (b), Nov. 15, 1990, 104 Stat. 2849, 2850, provided that section 3515(e) of

this title, as added by section 303(a)(1) of Pub. L. 101–576, would take effect on date on which a resolution was passed by Congress and approved by the President, provided that Director of Office of Management and Budget could, for fiscal year 1991, waive application of section 3515(a) of this title with respect to any revolving fund, trust fund, or account of an executive agency, and described and specified procedures for passage of the resolution.

WAIVER AUTHORITY

Pub. L. 107–289, § 2(b), Nov. 7, 2002, 116 Stat. 2050, provided that:

''(1) IN GENERAL.—The Director of the Office of Management and Budget may waive the application of all or part of section 3515(a) of title 31, United States Code, as amended by this section, for financial statements required for the first 2 fiscal years beginning after the date of the enactment of this Act [Nov. 7, 2002] for an agency described in paragraph (2) of this subsection.

''(2) AGENCIES DESCRIBED.—An agency referred to in paragraph (1) is any covered executive agency (as that term is defined by section 3515(f) of title 31, United States Code, as amended by subsection (a) of this section) that is not an executive agency identified in section 901(b) of title 31, United States Code.''

REPORT ON SUBSTANTIAL COMMERCIAL FUNCTIONS

Pub. L. 101–576, title III, § 303(c), Nov. 15, 1990, 104 Stat. 2851, directed Director of Office of Management and Budget, not later than 180 days after Nov. 15, 1990, to determine and report to Congress on which executive agencies or parts thereof perform substantial commercial functions for which financial statements can be prepared practicably under 31 U.S.C. 3515.

PILOT PROJECT FOR PREPARATION AND AUDIT OF FINANCIAL STATEMENTS; REPORT TO CONGRESS

Pub. L. 101–576, title III, § 303(d), (e), Nov. 15, 1990, 104 Stat. 2851, 2852, directed specific departments, administrations, and services by Mar. 31 of 1991, 1992, and 1993 to prepare and submit to Director of Office of Management and Budget financial statements for the preceding fiscal year for the accounts of all of the offices, bureaus, and activities, required each financial statement to be audited in accordance with 31 U.S.C. section 3521(e), (f), (g), and (h), and directed Director of Office of Management and Budget, not later than June 30, 1993, to report to Congress on the financial statements including an analysis of the accuracy of the data, the difficulties encountered in preparing the data, the benefits derived from preparation of the financial statements, and the cost associated with preparing and auditing the financial statements.

§ 3516. Reports consolidation

(a)(1) With the concurrence of the Director of the Office of Management and Budget, the head of an executive agency may adjust the frequency and due dates of, and consolidate into an annual report to the President, the Director of the Office of Management and Budget, and Congress any statutorily required reports described in paragraph (2). Such a consolidated report shall be submitted to the President, the Director of the Office of Management and Budget, and to appropriate committees and subcommittees of Congress not later than 150 days after the end of the agency's fiscal year.

(2) The following reports may be consolidated into the report referred to in paragraph (1):

(A) Any report by an agency to Congress, the Office of Management and Budget, or the President under section 1116, this chapter, and chapters 9, 33, 37, 75, and 91.

(B) The following agency-specific reports:

(i) The biennial financial management improvement plan by the Secretary of Defense under section 2222[1] of title 10.

(ii) The annual report of the Attorney General under section 522 of title 28.

(C) Any other statutorily required report pertaining to an agency's financial or performance management if the head of the agency—

(i) determines that inclusion of that report will enhance the usefulness of the reported information to decision makers; and

(ii) consults in advance of inclusion of that report with the Committee on Governmental Affairs of the Senate, the Committee on Government Reform of the House of Representatives, and any other committee of Congress having jurisdiction with respect to the report proposed for inclusion.

(b) A report under subsection (a) that incorporates the agency's program performance report under section 1116 shall be referred to as a performance and accountability report.

(c) A report under subsection (a) that does not incorporate the agency's program performance report under section 1116 shall contain a summary of the most significant portions of the agency's program performance report, including the agency's success in achieving key performance goals for the applicable year.

(d) A report under subsection (a) shall include a statement prepared by the agency's inspector general that summarizes what the inspector general considers to be the most serious management and performance challenges facing the agency and briefly assesses the agency's progress in addressing those challenges. The inspector general shall provide such statement to the agency head at least 30 days before the due date of the report under subsection (a). The agency head may comment on the inspector general's statement, but may not modify the statement.

(e) A report under subsection (a) shall include a transmittal letter from the agency head containing, in addition to any other content, an assessment by the agency head of the completeness and reliability of the performance and financial data used in the report. The assessment shall describe any material inadequacies in the completeness and reliability of the data, and the actions the agency can take and is taking to resolve such inadequacies.

(f) The Secretary of Homeland Security—

(1) shall for each fiscal year submit a performance and accountability report under subsection (a) that incorporates the program performance report under section 1116 of this title for the Department of Homeland Security;

(2) shall include in each performance and accountability report an audit opinion of the Department's internal controls over its financial reporting; and

(3) shall design and implement Department-wide management controls that—

(A) reflect the most recent homeland security strategy developed pursuant to section 874(b)(2) of the Homeland Security Act of 2002; and

[1] See References in Text note below.

(B) permit assessment, by the Congress and by managers within the Department, of the Department's performance in executing such strategy.

(Added Pub. L. 106–531, §3(a), Nov. 22, 2000, 114 Stat. 2537; amended Pub. L. 108–330, §4(a), Oct. 16, 2004, 118 Stat. 1277.)

Editorial Notes

References in Text

Section 2222 of title 10, referred to in subsec. (a)(2)(B)(i), was repealed by Pub. L. 107–314, div. A, title X, §1004(h)(1), Dec. 2, 2002, 116 Stat. 2631.

Section 874(b)(2) of the Homeland Security Act of 2002, referred to in subsec. (f)(3)(A), is classified to section 454(b)(2) of Title 6, Domestic Security.

Amendments

2004—Subsec. (f). Pub. L. 108–330 added subsec. (f).

Statutory Notes and Related Subsidiaries

Change of Name

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. Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019. Committee on Oversight and Reform of House of Representatives changed to Committee on Oversight and Accountability of House of Representatives by House Resolution No. 5, One Hundred Eighteenth Congress, Jan. 9, 2023.

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.

Department of Homeland Security Audit Requirement Target

Pub. L. 112–217, Dec. 20, 2012, 126 Stat. 1591, provided that:

''SECTION 1. SHORT TITLE.

''This Act may be cited as the 'DHS Audit Requirement Target Act of 2012' or the 'DART Act'.

''SEC. 2. IMPROVING FINANCIAL ACCOUNTABILITY AND MANAGEMENT.

''(a) DEFINITIONS.—In this section—

''(1) the term 'Department' means the Department of Homeland Security;

''(2) the term 'financial management systems' has the meaning given that term under section 806 of the Federal Financial Management Improvement Act of 1996 (31 U.S.C. 3512 note);

''(3) the term 'Secretary' means the Secretary of Homeland Security; and

''(4) the term 'unqualified opinion' mean an unqualified opinion within the meaning given that term under generally accepted auditing standards.

''(b) REACHING AN UNQUALIFIED AUDIT OPINION.—In order to ensure compliance with the Department of Homeland Security Financial Accountability Act (Public Law 108–330; 118 Stat. 1275) [see Short Title of 2004 Amendment note set out under section 101 of Title 6, Domestic Security], and the amendments made by that Act, the Secretary shall take the necessary steps to ensure that the full set of consolidated financial statements of the Department for the fiscal year ending September 30, 2013, and each fiscal year thereafter, are ready in a timely manner and in preparation for an audit as part of preparing the performance and accountability reports required under section 3516(f) of title 31, United States Code, (including submitting the reports not later than November 15, 2013, and each year thereafter) in order to obtain an unqualified opinion on the full set of financial statements for the fiscal year.

''(c) REPORT TO CONGRESS ON PROGRESS OF MEETING AUDIT REQUIREMENTS.—In order to ensure progress in implementing the Department of Homeland Security Financial Accountability Act (Public Law 108–330; 118 Stat. 1275), and the amendments made by that Act, during the period beginning on the date of enactment of this Act [Dec. 20, 2012] and ending on the date on which an unqualified opinion described in subsection (b) is submitted, each report submitted by the Chief Financial Officer of the Department under section 902(a)(6) of title 31, United States Code, shall include a plan—

''(1) to obtain an unqualified opinion on the full set of financial statements, which shall discuss plans and resources needed to meet the deadlines under subsection (b);

''(2) that addresses how the Department will eliminate material weaknesses and significant deficiencies in internal controls over financial reporting and provides deadlines for the elimination of such weaknesses and deficiencies; and

''(3) to modernize the financial management systems of the Department, including timelines, goals, alternatives, and costs of the plan, which shall include consideration of alternative approaches, including modernizing the existing financial management systems and associated financial controls of the Department and establishing new financial management systems and associated financial controls.''

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 chapter 4 of title 5, 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; Pub. L. 117–286, § 4(b)(55), Dec. 27, 2022, 136 Stat. 4349.)

HISTORICAL AND REVISION NOTES

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

Editorial Notes

AMENDMENTS

2022—Subsec. (e)(1). Pub. L. 117–286 substituted ''chapter 4 of title 5,'' for ''the Inspector General Act of 1978 (5 U.S.C. App.),''.

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).

Statutory Notes and Related Subsidiaries

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

Pub. L. 101–576, title III, § 304(b), Nov. 15, 1990, 104 Stat. 2853, 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

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
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.
3522(a)(2)	31:498.	R.S. §3623.
3522(b)(1), (2).	31:44(1st sentence).	
	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.
	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.
	31:496(3d sentence).	
3522(b)(4)	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 General 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 by 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.

Statutory Notes and Related Subsidiaries

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)).[1]

(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))[1] 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.)

[1] See References in Text note below.

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 Comptroller 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.

Editorial Notes

REFERENCES IN TEXT

The Central Intelligence Agency Act of 1949, referred to in subsecs. (d)(2) and (e), is act June 20, 1949, ch. 227, 63 Stat. 208, which was formerly classified generally to section 403a et seq. of Title 50, War and National Defense, prior to editorial reclassification in Title 50, and is now classified generally to chapter 46 (§ 3501 et seq.) of Title 50. Section 8 of the Act is now classified to section 3510 of Title 50. For complete classification of this Act to the Code, see Tables.

Statutory Notes and Related Subsidiaries

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 Rep-

resentatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007. Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019. Committee on Oversight and Reform of House of Representatives changed to Committee on Oversight and Accountability of House of Representatives by House Resolution No. 5, One Hundred Eighteenth Congress, Jan. 9, 2023.

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).	June 10, 1921, ch. 18, §304(1st par.), 42 Stat. 24.
	31:71(related to accounts).	R.S. §236(related to accounts); restated June 10, 1921, ch. 18, §305, 42 Stat. 24.
	31:538.	June 5, 1920, ch. 240(3d par. under heading ''Advances to Disbursing Officers''), 41 Stat. 975.
	31:541.	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 adjusted'' 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 Sec-

retary 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

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
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.

HISTORICAL AND REVISION NOTES—CONTINUED

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
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 Comptroller 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.

Editorial Notes

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

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
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 unnec-

essary 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.

Editorial Notes

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).

Statutory Notes and Related Subsidiaries

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

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.

Editorial Notes

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 section 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.
	31:506(1st sentence words before 8th comma).	R.S. § 3625; Feb. 27, 1877, ch. 69(9th complete par. on p. 249), 19 Stat. 249; July 31, 1894, ch. 174, § 4(5th par.), 28 Stat. 206; June 6, 1972, Pub. L. 92–310, § 231(k), 86 Stat. 210.
	31:514.	R.S. § 3633; July 31, 1894, ch. 174, § 4(last par.), 28 Stat. 206.
	31:516.	R.S. 3634; June 6, 1972, Pub. L. 92–310, § 231(q), 86 Stat. 210.

HISTORICAL AND REVISION NOTES—CONTINUED

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
3541(b)	31:506(1st sentence words after 8th comma, last sentence).	
	31:507.	R.S. §3626.

In the section, 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 ''any collector of the revenue, receiver of public money, or other'' in 31:506(1st sentence words before 8th comma) are omitted as surplus. The words ''or a disbursing or certifying official'' are substituted for 31:82d(words before semicolon), 514, and 516 to eliminate unnecessary words. The words ''in the manner or within the time'' in 31:506(1st sentence words before 8th comma) are omitted as surplus. The words ''Comptroller General'' are substituted for ''General Accounting Office'' for consistency in the revised title and with other titles of the Code. The words ''exhibiting truly'' are omitted as surplus. The words ''Secretary of the Treasury'' are substituted for ''Solicitor of the Treasury'' (subsequently changed to ''General Counsel for the Department of the Treasury'' by section 512 of the Act of May 10, 1934 (ch. 277, 48 Stat. 759)) because of the source provisions restated in section 321(c) of the revised title.

In subsection (b), the words ''delinquent'' in 31:506(1st sentence words after 8th comma, last sentence) and ''if any, which have been'' in 31:507 are omitted as surplus. The words ''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'' are substituted for ''Where the officer resides in a district other than that in which his estate may be, which it is intended to take and sell'' in 31:506 for clarity.

§ 3542. Carrying out distress warrants

(a) A marshal carrying out a distress warrant issued under section 3541 of this title shall seize the personal property of the official and sell the property after giving 10 days notice of the sale. Notice shall be given by posting an advertisement of the property to be sold in at least 2 public places in the town and county in which the property was taken or the town and county in which the owner of the property resides. If the property does not satisfy the amount due under the warrant, the official may be sent to prison until discharged by law.

(b)(1) The amount due under a warrant is a lien on the real property of the official from the date the distress warrant is issued. The lien shall be recorded in the office of the clerk of the appropriate district court until discharged under law.

(2) If the personal property of the official is not enough to satisfy a distress warrant, the marshal shall sell real property of the official after advertising the property for at least 3 weeks in at least 3 public places in the county or district where the property is located. A buyer of the real property has valid title against all persons claiming under the official.

(c) The official shall receive that part of the proceeds of a sale remaining after the distress warrant is satisfied and the reasonable costs and charges of the sale are paid.

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

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
3542(a)	31:508.	R.S. §3627.
3542(b)(1)	31:510.	R.S. §3629; June 6, 1972, Pub. L. 92–310, §231(m), 86 Stat. 210.
3542(b)(2)	31:511.	R.S. §3630; June 6, 1972, Pub. L. 92–310, §231(n), 86 Stat. 210.
	31:512.	R.S. §3631; June 6, 1972, Pub. L. 92–310, §231(*o*), 86 Stat. 210.
3542(c)	31:513.	R.S. §3632; June 6, 1972, Pub. L. 92–310, §231(p), 86 Stat. 210.

In the section, the word ''delinquent'' is omitted as surplus.

In subsection (a), the words ''issued under section 3541 of this title'' are added for clarity. The words ''by himself or by his deputy, proceed to levy and collect the sum remaining due, by'' are omitted as surplus. The words ''seize the personal property'' are substituted for ''distress . . . of the goods and chattels'' for clarity. The word ''intended'' is omitted as surplus. The last sentence is substituted for 31:508(last sentence) to eliminate unnecessary words.

In subsection (b), the words ''real property'' are substituted for ''lands, tenements, and hereditaments'' for clarity.

In subsection (b)(1), the words ''by any delinquent officer'', ''declared to be'', ''of a levy in pursuance of'', and ''against him'' are omitted as surplus.

In subsection (b)(2), the words ''personal property'' are substituted for ''goods and chattels'' for consistency. The words ''issued pursuant to sections 506 to 510 of this title'' are omitted because of the restatement. The words ''or so much thereof as may be necessary for that purpose'' and ''of such district or his deputy'' are omitted as unnecessary. The last sentence is substituted for 31:512 to eliminate unnecessary words.

In subsection (c), the words ''that part'' are substituted for ''All moneys'' for clarity.

§ 3543. Postponing a distress warrant proceeding

(a) A distress warrant proceeding may be postponed for a reasonable time if the Secretary of the Treasury believes the public interest will not be harmed by the postponement.

(b)(1) A person adversely affected by a distress warrant issued under section 3541 of this title may bring a civil action in a district court of the United States. The complaint shall state the kind and extent of the harm. The court may grant an injunction to stay any part of a distress warrant proceeding required by the action after the person applying for the injunction gives a bond in an amount the court prescribes for carrying out a judgment.

(2) An injunction under this subsection does not affect a lien under section 3542(b)(1) of this title. The United States Government is not required to answer in a civil action brought under this subsection.

(3) If the court dissolves the injunction on a finding that the civil action for the injunction was brought only for delay, the court may increase the interest rate imposed on amounts found due against the complainant to not more than 10 percent a year. The judge may grant or dissolve an injunction under this subsection either in or out of court.

(c) A person adversely affected by a refusal to grant an injunction or by dissolving an injunction under subsection (b) of this section may petition a judge of a circuit court of appeals in

which the district is located or the Supreme Court justice allotted to that circuit by giving the judge or justice a copy of the proceeding held before the district judge. The judge or justice may grant an injunction or allow an appeal if the judge or justice finds the case requires it.

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

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
3543(a)	31:517.	R.S. § 3635.
3543(b)	31:518.	R.S. § 3636.
3543(c)	31:519.	R.S. § 3637.

In subsection (a), the words ''With the approval of'' and ''the institution of'' are omitted as surplus.

In subsections (b) and (c), the words ''person adversely affected'' are substituted for ''person who considers himself aggrieved'' for consistency in the revised title and with other titles of the United States Code.

In subsection (b)(1), the words ''bring a civil action . . . court'' are substituted for ''prefer a bill of complaint . . . judge'' for consistency in the revised title and with other titles of the Code. The words ''of which he complains'' are omitted as surplus. The words ''any part of a distress warrant proceeding'' are substituted for ''proceedings on such warrant altogether, or for so much thereof as the nature of'' to eliminate unnecessary words. The words ''with sufficient security'' and ''as may be awarded against him'' are omitted as surplus.

In subsection (b)(2), the words ''in any manner'' are omitted as surplus. The words ''under section 3542(b)(1) of this title'' are substituted for ''produced by the issuing of the warrant'' for clarity. The last sentence is substituted for 31:518(2d sentence words before semicolon) to eliminate unnecessary words.

In subsection (b)(3), the words ''on a finding'' are substituted for ''it appears to the satisfaction of the judge'' for clarity and consistency and to eliminate unnecessary words. The words ''civil action'' are substituted for ''application'' for consistency. The words ''increase the interest rate imposed . . . to'' are substituted for ''add to the lawful interest assessed . . . such damages as, with such lawful interest, shall'' to eliminate unnecessary words. The words ''all'' and ''district'' are omitted as surplus.

In subsection (c), the text of R.S. § 3637(last sentence) is omitted as obsolete because of section 289 of the Act of March 3, 1911 (ch. 231, 36 Stat. 1167). The words ''When the district judge'', ''to stay proceedings on a distress warrant'', ''after it is granted'', and ''by the decision in the premises'', are omitted as surplus. The words ''may petition . . . by giving the judge or justice'' are substituted for ''may lay before'' for clarity. The words ''judge of a circuit court of appeals'' are substituted for ''circuit judge of the circuit'' for consistency with 28:43. The words ''Supreme Court justice allotted to that district'' are substituted for ''circuit justice'' for clarity and consistency with 28:42. The words ''and thereupon'', ''as the case may be'', and ''the equity of'' are omitted as surplus.

§ 3544. Rights and remedies of the United States Government reserved

This subchapter does not affect a right or remedy the United States Government has by law to recover a tax, debt, or demand.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 969.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
3544	31:520.	R.S. § 3638.

The words ''relating to distress warrants'' and ''take away or'' are omitted as surplus.

§ 3545. Civil action to recover money

The Attorney General shall bring a civil action to recover an amount due to the United States Government on settlement of the account of a person accountable for public money when the person neglects or refuses to pay the amount to the Treasury. Any commission of that person and interest of 6 percent a year from the time the money is received by the person until repaid to the Treasury shall be added to the amount due on the account. The commission is forfeited when judgment is obtained.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 969.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
3545	31:505.	R.S. § 3624.

The functions of the First Comptroller of the Treasury, referred to in Revised Statutes section 3624, were as a matter of law vested in the Solicitor of the Treasury by Revised Statutes sections 377 and 379 (based on the Act of May 28, 1830, ch. 153, 45 Stat. 414). This function is now vested in the Attorney General. See 28:507 as enacted in 1948 and revision notes thereto and existing 28:519, 547, and 509. The words ''bring a civil action'' are substituted for ''institute suit'' for consistency in the revised title and with other titles of the United States Code. The word ''amount'' is substituted for ''sum or balance'' to eliminate unnecessary words. The words ''reported to be'' are omitted as surplus. The word ''settlement'' is substituted for ''adjustment'' for consistency. The words ''by the person'' are added for clarity. The words ''stated to be'', ''in every instance where suit is commenced and . . . thereon'', and ''it shall be'' are omitted as surplus.

SUBCHAPTER V—PROCUREMENT PROTEST SYSTEM

§ 3551. Definitions

In this subchapter:

(1) The term ''protest'' means a written objection by an interested party to any of the following:

(A) A solicitation or other request by a Federal agency for offers for a contract for the procurement of property or services.

(B) The cancellation of such a solicitation or other request.

(C) An award or proposed award of such a contract.

(D) A termination or cancellation of an award of such a contract, if the written objection contains an allegation that the termination or cancellation is based in whole or in part on improprieties concerning the award of the contract.

(E) Conversion of a function that is being performed by Federal employees to private sector performance.

(2) The term ''interested party''—

(A) with respect to a contract or a solicitation or other request for offers described in paragraph (1), means an actual or prospective bidder or offeror whose direct economic interest would be affected by the award of the contract or by failure to award the contract; and

(B) with respect to a public-private competition conducted under Office of Management and Budget Circular A–76 with respect to the performance of an activity or function of a Federal agency, or a decision to convert a function performed by Federal employees to private sector performance without a competition under Office of Management and Budget Circular A–76, includes—

(i) any official who is responsible for submitting the agency tender in such competition; and

(ii) any one individual who, for the purpose of representing the Federal employees engaged in the performance of the activity or function for which the public-private competition is conducted in a protest under this subchapter that relates to such public-private competition, has been designated as the agent of the Federal employees by a majority of such employees.

(3) The term ''Federal agency'' has the meaning given such term by section 102 of title 40.

(Added Pub. L. 98–369, div. B, title VII, §2741(a), July 18, 1984, 98 Stat. 1199; amended Pub. L. 99–145, title XIII, §1304(d), Nov. 8, 1985, 99 Stat. 742; Pub. L. 103–272, §4(f)(1)(K), July 5, 1994, 108 Stat. 1362; Pub. L. 103–355, title I, §1401, Oct. 13, 1994, 108 Stat. 3287; Pub. L. 104–106, div. D, title XLIII, §4321(d)(1), Feb. 10, 1996, 110 Stat. 674; Pub. L. 107–217, §3(h)(6), Aug. 21, 2002, 116 Stat. 1300; Pub. L. 108–375, div. A, title III, §326(a), Oct. 28, 2004, 118 Stat. 1848; Pub. L. 110–161, div. D, title VII, §739(c)(1)(A), Dec. 26, 2007, 121 Stat. 2030; Pub. L. 110–181, div. A, title III, §326(a), Jan. 28, 2008, 122 Stat. 62; Pub. L. 111–84, div. A, title III, §327(a), (b), Oct. 28, 2009, 123 Stat. 2255.)

Editorial Notes

Amendments

2009—Par. (1)(E). Pub. L. 111–84, §327(a), added subpar. (E).

Par. (2)(B)(i). Pub. L. 111–84, §327(b), amended cl. (i) generally. Prior to amendment, cl. (i) read as follows: ''any official who submitted the agency tender in such competition; and''.

2008—Par. (2). Pub. L. 110–181 amended par. (2) generally. Prior to amendment, par. (2) read as follows: ''The term 'interested party'—

''(A) with respect to a contract or a solicitation or other request for offers described in paragraph (1), means an actual or prospective bidder or offeror whose direct economic interest would be affected by the award of the contract or by failure to award the contract; and

''(B) with respect to a public-private competition conducted under Office of Management and Budget Circular A–76 regarding performance of an activity or function of a Federal agency, or a decision to convert a function performed by Federal employees to private sector performance without a competition under OMB Circular A–76, includes—

''(i) any official who submitted the agency tender in such competition; and

''(ii) any one person who, for the purpose of representing them in a protest under this subchapter that relates to such competition, has been designated as their agent by a majority of the employees of such Federal agency who are engaged in the performance of such activity or function.''

2007—Par. (2). Pub. L. 110–161 amended par. (2) generally. Prior to amendment, par. (2) read as follows: ''(2)(A) The term 'interested party', with respect to a contract or a solicitation or other request for offers described in paragraph (1), means an actual or prospective bidder or offeror whose direct economic interest would be affected by the award of the contract or by failure to award the contract.

''(B) The term includes the official responsible for submitting the Federal agency tender in a public-private competition conducted under Office of Management and Budget Circular A–76 regarding an activity or function of a Federal agency performed by more than 65 full-time equivalent employees of the Federal agency.''

2004—Par. (2). Pub. L. 108–375 designated existing provisions as subpar. (A) and added subpar. (B).

2002—Par. (3). Pub. L. 107–217 substituted ''section 102 of title 40'' for ''section 3 of the Federal Property and Administrative Services Act of 1949 (40 U.S.C. 472)''.

1996—Pub. L. 104–106, §4321(d)(1)(A), substituted ''subchapter:'' for ''subchapter—'' in introductory provisions.

Par. (2). Pub. L. 104–106, §4321(d)(1)(B), substituted ''or a solicitation or other request for offers'' for ''or proposed contract''.

1994—Par. (1). Pub. L. 103–355, §1401(a), amended par. (1) generally. Prior to amendment, par. (1) read as follows: '' 'protest' means a written objection by an interested party to a solicitation by a Federal agency for bids or proposals for a proposed contract for the procurement of property or services or a written objection by an interested party to a proposed award or the award of such a contract;''.

Pub. L. 103–272 substituted ''a Federal'' for ''an Federal''.

Par. (2). Pub. L. 103–355, §1401(b)(1), inserted ''The term'' after ''(2)'' and substituted a period for ''; and'' at end.

Par. (3). Pub. L. 103–355, §1401(b)(2), inserted ''The term'' after ''(3)''.

1985—Par. (1). Pub. L. 99–145 substituted ''Federal agency'' for ''executive agency''.

Statutory Notes and Related Subsidiaries

Effective Date of 2009 Amendment

Pub. L. 111–84, div. A, title III, §327(d), Oct. 28, 2009, 123 Stat. 2255, provided that: ''The amendments made by this section [amending this section and section 3554 of this title] shall apply—

''(1) to any protest or civil action that relates to a public-private competition conducted after the date of the enactment of this Act [Oct. 28, 2009] under Office of Management and Budget Circular A–76, or any successor circular; and

''(2) to a decision made after the date of the enactment of this Act to convert a function performed by Federal employees to private sector performance without a competition under Office of Management and Budget Circular A–76.''

Effective Date of 2008 Amendment

Par. (2)(B) of this section, as added by Pub. L. 110–181, applicable to a protest or civil action that challenges final selection of the source of performance of an activity or function of a Federal agency made pursuant to a study under OMB Circular A–76 on or after Jan. 1, 2004, and to any other protest or civil action that relates to a public-private competition under Circular A–76 or to a decision to convert a function performed by Federal employees to private sector performance without a competition under Circular A–76, on or after Jan. 28, 2008, see section 326(d) of Pub. L. 110–181, set out as a note under section 1491 of Title 28, Judiciary and Judicial Procedure.

Effective Date of 2007 Amendment

Paragraph (2)(B) of this section applicable to protests and civil actions that challenge final selections of sources of performance of an activity or function of a Federal agency that are made pursuant to studies initi-

ated under Office of Management and Budget Circular A–76 on or after Jan. 1, 2004; and to any other protests and civil actions that relate to public-private competitions initiated under Office of Management and Budget Circular A–76, or a decision to convert a function performed by Federal employees to private sector performance without a competition under Office of Management and Budget Circular A–76, on or after Dec. 26, 2007, see section 739(c)(3) of Pub. L. 110–161, set out as a note under section 501 of this title.

Amendment by Pub. L. 110–161 applicable with respect to fiscal year 2008 and each succeeding fiscal year, see section 739(e) of Pub. L. 110–161, set out as a note under section 501 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108–375, div. A, title III, § 326(d), Oct. 28, 2004, 118 Stat. 1848, provided that: ''The amendments made by this section [amending this section and sections 3552 and 3553 of this title] shall apply to protests filed under subchapter V of chapter 35 of title 31, United States Code, that relate to studies initiated under Office of Management and Budget Circular A–76 on or after the end of the 90-day period beginning on the date of the enactment of this Act [Oct. 28, 2004].''

EFFECTIVE DATE OF 1996 AMENDMENT

For effective date and applicability of amendment by Pub. L. 104–106, see section 4401 of Pub. L. 104–106, set out as a note under section 2220 of Title 10, Armed Forces.

EFFECTIVE DATE OF 1994 AMENDMENT

For effective date and applicability of amendment by Pub. L. 103–355, see section 10001 of Pub. L. 103–355, set out as a note under section 8752 of Title 10, Armed Forces.

EFFECTIVE DATE

Section applicable with respect to any protest filed after Jan. 14, 1985, see section 2751(b) of Pub. L. 98–369, set out as a note under section 2302 of Title 10, Armed Forces.

CONSTRUCTION OF 2004 AMENDMENT

Pub. L. 108–375, div. A, title III, § 326(e), Oct. 28, 2004, 118 Stat. 1849, provided that: ''The amendments made by this section [amending this section and sections 3552 and 3553 of this title] shall not be construed to authorize the use of a protest under subchapter V of chapter 35 of title 31, United States Code, with regard to a decision made by an agency tender official.''

§ 3552. Protests by interested parties concerning procurement actions

(a) A protest concerning an alleged violation of a procurement statute or regulation shall be decided by the Comptroller General if filed in accordance with this subchapter.

(b)(1) In the case of an agency tender official who is an interested party under section 3551(2)(B) of this title, the official may file a protest in connection with the public-private competition for which the official is an interested party. At the request of a majority of the employees of the Federal agency who are engaged in the performance of the activity or function subject to such public-private competition, the official shall file a protest in connection with such public-private competition unless the official determines that there is no reasonable basis for the protest.

(2) The determination of an agency tender official under paragraph (1) whether or not to file a protest is not subject to administrative or judicial review. An agency tender official shall provide written notification to Congress whenever the official makes a determination under paragraph (1) that there is no reasonable basis for a protest.

(Added Pub. L. 98–369, div. B, title VII, § 2741(a), July 18, 1984, 98 Stat. 1199; amended Pub. L. 103–272, § 4(f)(1)(L), July 5, 1994, 108 Stat. 1362; Pub. L. 103–355, title X, § 10005(d), Oct. 13, 1994, 108 Stat. 3408; Pub. L. 104–106, div. E, title LVI, § 5603, Feb. 10, 1996, 110 Stat. 700; Pub. L. 108–375, div. A, title III, § 326(b), Oct. 28, 2004, 118 Stat. 1848.)

Editorial Notes

AMENDMENTS

2004—Pub. L. 108–375 designated existing provisions as subsec. (a) and added subsec. (b).

1996—Pub. L. 104–106 struck out at end ''An interested party who has filed a protest under section 111(f) of the Federal Property and Administrative Services Act of 1949 (40 U.S.C. 759(f)) with respect to a procurement or proposed procurement may not file a protest with respect to that procurement under this subchapter.''

1994—Pub. L. 103–272 and Pub. L. 103–355 amended section identically, substituting ''section 111(f)'' for ''section 111(h)'' and ''759(f)'' for ''759(h)''.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108–375 applicable to protests filed under this subchapter that relate to studies initiated under Office of Management and Budget Circular A–76 on or after the end of the 90-day period beginning on Oct. 28, 2004, see section 326(d) of Pub. L. 108–375, set out as a note under section 3551 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104–106 effective 180 days after Feb. 10, 1996, see section 5701 of Pub. L. 104–106, div. E, title LVII, Feb. 10, 1996, 110 Stat. 702.

EFFECTIVE DATE OF 1994 AMENDMENT

For effective date and applicability of amendment by Pub. L. 103–355, see section 10001 of Pub. L. 103–355, set out as a note under section 8752 of Title 10, Armed Forces.

EFFECTIVE DATE

Section applicable with respect to any protest filed after Jan. 14, 1985, see section 2751(b) of Pub. L. 98–369, set out as a note under section 4751 of Title 10, Armed Forces.

CONSTRUCTION OF 2004 AMENDMENT

Amendment by Pub. L. 108–375 not to be construed to authorize the use of a protest under this subchapter with regard to a decision made by an agency tender official, see section 326(e) of Pub. L. 108–375, set out as a note under section 3551 of this title.

§ 3553. Review of protests; effect on contracts pending decision

(a) Under procedures prescribed under section 3555 of this title, the Comptroller General shall decide a protest submitted to the Comptroller General by an interested party.

(b)(1) Within one day after the receipt of a protest, the Comptroller General shall notify the Federal agency involved of the protest.

(2) Except as provided in paragraph (3) of this subsection, a Federal agency receiving a notice

of a protested procurement under paragraph (1) of this subsection shall submit to the Comptroller General a complete report (including all relevant documents) on the protested procurement—

(A) within 30 days after the date of the agency's receipt of that notice;

(B) if the Comptroller General, upon a showing by the Federal agency, determines (and states the reasons in writing) that the specific circumstances of the protest require a longer period, within the longer period determined by the Comptroller General; or

(C) in a case determined by the Comptroller General to be suitable for the express option under section 3554(a)(2) of this title, within 20 days after the date of the Federal agency's receipt of that determination.

(3) A Federal agency need not submit a report to the Comptroller General pursuant to paragraph (2) of this subsection if the agency is sooner notified by the Comptroller General that the protest concerned has been dismissed under section 3554(a)(4) of this title.

(c)(1) Except as provided in paragraph (2) of this subsection, a contract may not be awarded in any procurement after the Federal agency has received notice of a protest with respect to such procurement from the Comptroller General and while the protest is pending.

(2) The head of the procuring activity responsible for award of a contract may authorize the award of the contract (notwithstanding a protest of which the Federal agency has notice under this section)—

(A) upon a written finding that urgent and compelling circumstances which significantly affect interests of the United States will not permit waiting for the decision of the Comptroller General under this subchapter; and

(B) after the Comptroller General is advised of that finding.

(3) A finding may not be made under paragraph (2)(A) of this subsection unless the award of the contract is otherwise likely to occur within 30 days after the making of such finding.

(d)(1) A contractor awarded a Federal agency contract may, during the period described in paragraph (4), begin performance of the contract and engage in any related activities that result in obligations being incurred by the United States under the contract unless the contracting officer responsible for the award of the contract withholds authorization to proceed with performance of the contract.

(2) The contracting officer may withhold an authorization to proceed with performance of the contract during the period described in paragraph (4) if the contracting officer determines in writing that—

(A) a protest is likely to be filed; and

(B) the immediate performance of the contract is not in the best interests of the United States.

(3)(A) If the Federal agency awarding the contract receives notice of a protest in accordance with this section during the period described in paragraph (4)—

(i) the contracting officer may not authorize performance of the contract to begin while the protest is pending; or

(ii) if authorization for contract performance to proceed was not withheld in accordance with paragraph (2) before receipt of the notice, the contracting officer shall immediately direct the contractor to cease performance under the contract and to suspend any related activities that may result in additional obligations being incurred by the United States under that contract.

(B) Performance and related activities suspended pursuant to subparagraph (A)(ii) by reason of a protest may not be resumed while the protest is pending.

(C) The head of the procuring activity may authorize the performance of the contract (notwithstanding a protest of which the Federal agency has notice under this section)—

(i) upon a written finding that—

(I) performance of the contract is in the best interests of the United States; or

(II) urgent and compelling circumstances that significantly affect interests of the United States will not permit waiting for the decision of the Comptroller General concerning the protest; and

(ii) after the Comptroller General is notified of that finding.

(4)(A) The period referred to in paragraphs (2) and (3)(A), with respect to a contract, is the period beginning on the date of the contract award and ending on the later of—

(i) the date that is 10 days after the date of the contract award; or

(ii) the date that is 5 days after the debriefing date offered to an unsuccessful offeror for any debriefing that is requested and, when requested, is required.

(B) For procurements conducted by any component of the Department of Defense, the 5-day period described in subparagraph (A)(ii) does not commence until the day the Government delivers to a disappointed offeror the written responses to any questions submitted pursuant to section 3304(c)(1)(G) of title 10.

(e) The authority of the head of the procuring activity to make findings and to authorize the award and performance of contracts under subsections (c) and (d) of this section may not be delegated.

(f)(1) Within such deadlines as the Comptroller General prescribes, upon request each Federal agency shall provide to an interested party any document relevant to a protested procurement action (including the report required by subsection (b)(2) of this section) that would not give that party a competitive advantage and that the party is otherwise authorized by law to receive.

(2)(A) The Comptroller General may issue protective orders which establish terms, conditions, and restrictions for the provision of any document to a party under paragraph (1), that prohibit or restrict the disclosure by the party of information described in subparagraph (B) that is contained in such a document.

(B) Information referred to in subparagraph (A) is procurement sensitive information, trade secrets, or other proprietary or confidential research, development, or commercial information.

(C) A protective order under this paragraph shall not be considered to authorize the withholding of any document or information from Congress or an executive agency.

(g) If an interested party files a protest in connection with a public-private competition described in section 3551(2)(B) of this title, a person representing a majority of the employees of the Federal agency who are engaged in the performance of the activity or function subject to the public-private competition may intervene in protest.

(Added Pub. L. 98–369, div. B, title VII, § 2741(a), July 18, 1984, 98 Stat. 1200; amended Pub. L. 103–355, title I, §§ 1402, 1403(c), Oct. 13, 1994, 108 Stat. 3287, 3290; Pub. L. 104–106, div. D, title XLIII, § 4321(d)(2), div. E, title LV, § 5501(1), Feb. 10, 1996, 110 Stat. 674, 698; Pub. L. 108–375, div. A, title III, § 326(c), Oct. 28, 2004, 118 Stat. 1848; Pub. L. 115–91, div. A, title VIII, § 818(c), Dec. 12, 2017, 131 Stat. 1464; Pub. L. 117–81, div. A, title XVII, § 1702(*l*)(5), Dec. 27, 2021, 135 Stat. 2160.)

Editorial Notes

AMENDMENTS

2021—Subsec. (d)(4)(B). Pub. L. 117–81 substituted ''section 3304(c)(1)(G)'' for ''section 2305(b)(5)(B)(vii)''.

2017—Subsec. (d)(4). Pub. L. 115–91 redesignated existing provisions as subpar. (A) and former subpars. (A) and (B) as cls. (i) and (ii), respectively, of subpar. (A) and added subpar. (B).

2004—Subsec. (g). Pub. L. 108–375 added subsec. (g).

1996—Subsec. (b)(2)(A). Pub. L. 104–106, § 5501(1), substituted ''30 days'' for ''35 days''.

Subsec. (b)(3). Pub. L. 104–106, § 4321(d)(2), substituted ''3554(a)(4)'' for ''3554(a)(3)''.

1994—Subsec. (b)(1). Pub. L. 103–355, § 1402(a)(1)(A), substituted ''one day after'' for ''one working day of''.

Subsec. (b)(2)(A). Pub. L. 103–355, § 1402(a)(1)(B)(i), substituted ''35 days after'' for ''25 working days from''.

Subsec. (b)(2)(C). Pub. L. 103–355, § 1402(a)(1)(B)(ii), substituted ''20 days after'' for ''10 working days from''.

Subsec. (c)(3). Pub. L. 103–355, § 1402(a)(2), substituted ''after the making of such finding'' for ''thereafter''.

Subsec. (d). Pub. L. 103–355, § 1402(b), amended subsec. (d) generally. Prior to amendment, subsec. (d) read as follows:

''(d)(1) If a Federal agency receives notice of a protest under this section after the contract has been awarded but within 10 days of the date of the contract award, the Federal agency (except as provided under paragraph (2)) shall, upon receipt of that notice, immediately direct the contractor to cease performance under the contract and to suspend any related activities that may result in additional obligations being incurred by the United States under that contract. Performance of the contract may not be resumed while the protest is pending.

''(2) The head of the procuring activity responsible for award of a contract may authorize the performance of the contract (notwithstanding a protest of which the Federal agency has notice under this section)—

''(A) upon a written finding—

''(i) that performance of the contract is in the best interests of the United States; or

''(ii) that urgent and compelling circumstances that significantly affect interests of the United States will not permit waiting for the decision of the Comptroller General concerning the protest; and

''(B) after the Comptroller General is notified of that finding.''

Subsec. (f). Pub. L. 103–355, § 1403(c), designated existing provisions as par. (1) and added par. (2).

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108–375 applicable to protests filed under this subchapter that relate to studies initiated under Office of Management and Budget Circular A–76 on or after the end of the 90-day period beginning on Oct. 28, 2004, see section 326(d) of Pub. L. 108–375, set out as a note under section 3551 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

For effective date and applicability of amendment by section 4321(d)(2) of Pub. L. 104–106, see section 4401 of Pub. L. 104–106, set out as a note under section 2220 of Title 10, Armed Forces.

Amendment by section 5501(1) of Pub. L. 104–106 effective 180 days after Feb. 10, 1996, see section 5701 of Pub. L. 104–106, div. E, title LVII, Feb. 10, 1996, 110 Stat. 702.

EFFECTIVE DATE OF 1994 AMENDMENT

For effective date and applicability of amendment by Pub. L. 103–355, see section 10001 of Pub. L. 103–355, set out as a note under section 8752 of Title 10, Armed Forces.

EFFECTIVE DATE

Section applicable with respect to any protest filed after Jan. 14, 1985, see section 2751(b) of Pub. L. 98–369, set out as a note under section 4751 of Title 10, Armed Forces.

CONSTRUCTION OF 2004 AMENDMENT

Amendment by Pub. L. 108–375 not to be construed to authorize the use of a protest under this subchapter with regard to a decision made by an agency tender official, see section 326(e) of Pub. L. 108–375, set out as a note under section 3551 of this title.

§ 3554. Decisions on protests

(a)(1) To the maximum extent practicable, the Comptroller General shall provide for the inexpensive and expeditious resolution of protests under this subchapter. Except as provided under paragraph (2) of this subsection, the Comptroller General shall issue a final decision concerning a protest within 100 days after the date the protest is submitted to the Comptroller General.

(2) The Comptroller General shall, by regulation prescribed pursuant to section 3555 of this title, establish an express option for deciding those protests which the Comptroller General determines suitable for resolution within 65 days after the date the protest is submitted.

(3) An amendment to a protest that adds a new ground of protest, if timely made, should be resolved, to the maximum extent practicable, within the time limit established under paragraph (1) of this subsection for final decision of the initial protest. If an amended protest cannot be resolved within such time limit, the Comptroller General may resolve the amended protest through the express option under paragraph (2) of this subsection.

(4) The Comptroller General may dismiss a protest that the Comptroller General determines is frivolous or which, on its face, does not state a valid basis for protest.

(b)(1) With respect to a solicitation for a contract, or a proposed award or the award of a contract, protested under this subchapter, the Comptroller General may determine whether the solicitation, proposed award, or award complies with statute and regulation. If the Comptroller General determines that the solicitation,

proposed award, or award does not comply with a statute or regulation, the Comptroller General shall recommend that the Federal agency—

(A) refrain from exercising any of its options under the contract;

(B) recompete the contract immediately;

(C) cancel the solicitation issued pursuant to the public-private competition conducted under Office of Management and Budget Circular A–76 or any successor circular;

(D) issue a new solicitation;

(E) terminate the contract;

(F) award a contract consistent with the requirements of such statute and regulation;

(G) implement any combination of recommendations under clauses (A), (B), (C), (D), (E), and (F); or

(H) implement such other recommendations as the Comptroller General determines to be necessary in order to promote compliance with procurement statutes and regulations.

(2) If the head of the procuring activity responsible for a contract makes a finding under section 3553(d)(3)(C)(i)(I) of this title, the Comptroller General shall make recommendations under this subsection without regard to any cost or disruption from terminating, recompeting, or reawarding the contract.

(3) If the Federal agency fails to implement fully the recommendations of the Comptroller General under this subsection with respect to a solicitation for a contract or an award or proposed award of a contract within 60 days after receiving the recommendations, the head of the procuring activity responsible for that contract shall report such failure to the Comptroller General not later than 5 days after the end of such 60-day period.

(c)(1) If the Comptroller General determines that a solicitation for a contract or a proposed award or the award of a contract does not comply with a statute or regulation, the Comptroller General may recommend that the Federal agency conducting the procurement pay to an appropriate interested party the costs of—

(A) filing and pursuing the protest, including reasonable attorneys' fees and consultant and expert witness fees; and

(B) bid and proposal preparation.

(2) No party (other than a small business concern (within the meaning of section 3(a) of the Small Business Act)) may be paid, pursuant to a recommendation made under the authority of paragraph (1)—

(A) costs for consultant and expert witness fees that exceed the highest rate of compensation for expert witnesses paid by the Federal Government; or

(B) costs for attorneys' fees that exceed $150 per hour unless the agency determines, based on the recommendation of the Comptroller General on a case by case basis, that an increase in the cost of living or a special factor, such as the limited availability of qualified attorneys for the proceedings involved, justifies a higher fee.

(3) If the Comptroller General recommends under paragraph (1) that a Federal agency pay costs to an interested party, the Federal agency shall—

(A) pay the costs promptly; or

(B) if the Federal agency does not make such payment, promptly report to the Comptroller General the reasons for the failure to follow the Comptroller General's recommendation.

(4) If the Comptroller General recommends under paragraph (1) that a Federal agency pay costs to an interested party, the Federal agency and the interested party shall attempt to reach an agreement on the amount of the costs to be paid. If the Federal agency and the interested party are unable to agree on the amount to be paid, the Comptroller General may, upon the request of the interested party, recommend to the Federal agency the amount of the costs that the Federal agency should pay.

(d) Each decision of the Comptroller General under this subchapter shall be signed by the Comptroller General or a designee for that purpose. A copy of the decision shall be made available to the interested parties, the head of the procuring activity responsible for the solicitation, proposed award, or award of the contract, and the senior procurement executive of the Federal agency involved.

(e)(1) The Comptroller General shall report promptly to the Committee on Governmental Affairs and the Committee on Appropriations of the Senate and to the Committee on Government Reform and Oversight and the Committee on Appropriations of the House of Representatives any case in which a Federal agency fails to implement fully a recommendation of the Comptroller General under subsection (b) or (c). The report shall include—

(A) a comprehensive review of the pertinent procurement, including the circumstances of the failure of the Federal agency to implement a recommendation of the Comptroller General; and

(B) a recommendation regarding whether, in order to correct an inequity or to preserve the integrity of the procurement process, the Congress should consider—

(i) private relief legislation;

(ii) legislative rescission or cancellation of funds;

(iii) further investigation by Congress; or

(iv) other action.

(2) Not later than January 31 of each year, the Comptroller General shall transmit to the Congress a report containing a summary of each instance in which a Federal agency did not fully implement a recommendation of the Comptroller General under subsection (b) or (c) during the preceding year. The report shall also describe each instance in which a final decision in a protest was not rendered within 100 days after the date the protest is submitted to the Comptroller General. The report shall also include a summary of the most prevalent grounds for sustaining protests during such preceding year.

(Added Pub. L. 98–369, div. B, title VII, §2741(a), July 18, 1984, 98 Stat. 1201; amended Pub. L. 100–463, title VIII, §8139, Oct. 1, 1988, 102 Stat. 2270–47; Pub. L. 103–355, title I, §1403(a)–(b)(3), Oct. 13, 1994, 108 Stat. 3289, 3290; Pub. L. 104–106, div. D, title XLIII, §4321(d)(3), div. E, title LV, §5501(2), Feb. 10, 1996, 110 Stat. 674, 698; Pub. L. 111–84, div. A, title III, §327(c), Oct. 28, 2009, 123

Stat. 2255; Pub. L. 112–239, div. A, title VIII, § 867, Jan. 2, 2013, 126 Stat. 1862.)

Editorial Notes

REFERENCES IN TEXT

Section 3(a) of the Small Business Act, referred to in subsec. (c)(2), is classified to section 632(a) of Title 15, Commerce and Trade.

AMENDMENTS

2013—Subsec. (e)(2). Pub. L. 112–239 inserted at end ''The report shall also include a summary of the most prevalent grounds for sustaining protests during such preceding year.''

2009—Subsec. (b)(1)(C) to (H). Pub. L. 111–84 added subpar. (C), redesignated former subpars. (C) to (G) as (D) to (H), respectively, and substituted '', (E), and (F)'' for '', and (E)'' in subpar. (G).

1996—Subsec. (a)(1). Pub. L. 104–106, § 5501(2)(A), substituted ''100 days'' for ''125 days''.

Subsec. (b)(2). Pub. L. 104–106, § 4321(d)(3), substituted ''section 3553(d)(3)(C)(i)(I)'' for ''section 3553(d)(2)(A)(i)''.

Subsec. (e)(1). Pub. L. 104–106, § 5501(2)(B)(i), substituted ''Government Reform and Oversight'' for ''Government Operations''.

Subsec. (e)(2). Pub. L. 104–106, § 5501(2)(B)(ii), substituted ''100 days'' for ''125 days''.

1994—Subsec. (a)(1). Pub. L. 103–355, § 1403(a)(1), substituted ''125 days after'' for ''90 working days from''.

Subsec. (a)(2). Pub. L. 103–355, § 1403(a)(2), substituted ''65 days after'' for ''45 calendar days from''.

Subsec. (a)(3), (4). Pub. L. 103–355, § 1403(a)(3), (4), added par. (3) and redesignated former par. (3) as (4).

Subsec. (b)(3). Pub. L. 103–355, § 1403(b)(1), added par. (3).

Subsec. (c). Pub. L. 103–355, § 1403(b)(2), amended subsec. (c) generally. Prior to amendment, subsec. (c) read as follows:

''(c)(1) If the Comptroller General determines that a solicitation for a contract or a proposed award or the award of a contract does not comply with a statute or regulation, the Comptroller General may declare an appropriate interested party to be entitled to the costs of—

''(A) filing and pursuing the protest, including reasonable attorneys' fees; and

''(B) bid and proposal preparation.

''(2) Monetary awards to which a party is declared to be entitled under paragraph (1) of this subsection shall be paid promptly by the Federal agency concerned out of funds available to or for the use of the Federal agency for the procurement of property and services.''

Subsec. (e). Pub. L. 103–355, § 1403(b)(3), amended subsec. (e) generally. Prior to amendment, subsec. (e) read as follows:

''(e)(1) The head of the procuring activity responsible for the solicitation, proposed award, or award of the contract shall report to the Comptroller General, if the Federal agency has not fully implemented those recommendations within 60 days of receipt of the Comptroller General's recommendations under subsection (b) of this section.

''(2) Not later than January 31 of each year, the Comptroller General shall transmit to Congress a report describing each instance in which a Federal agency did not fully implement the Comptroller General's recommendations during the preceding fiscal year.''

1988—Subsec. (a)(1). Pub. L. 100–463 struck out ''unless the Comptroller General determines and states in writing the reasons that the specific circumstances of the protest require a longer period'' after ''submitted to the Comptroller General'' before period at end.

Statutory Notes and Related Subsidiaries

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 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. Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019. Committee on Oversight and Reform of House of Representatives changed to Committee on Oversight and Accountability of House of Representatives by House Resolution No. 5, One Hundred Eighteenth Congress, Jan. 9, 2023.

EFFECTIVE DATE OF 2009 AMENDMENT

Amendment by Pub. L. 111–84 applicable to any protest or civil action that relates to a public-private competition conducted after Oct. 28, 2009, under Office of Management and Budget Circular A–76, or any successor circular, and to a decision made after Oct. 28, 2009, to convert a function performed by Federal employees to private sector performance without a competition under Office of Management and Budget Circular A–76, see section 327(d) of Pub. L. 111–84, set out as a note under section 3551 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

For effective date and applicability of amendment by section 4321(d)(3) of Pub. L. 104–106, see section 4401 of Pub. L. 104–106, set out as a note under section 2220 of Title 10, Armed Forces.

Amendment by section 5501(2) of Pub. L. 104–106 effective 180 days after Feb. 10, 1996, see section 5701 of Pub. L. 104–106, div. E, title LVII, Feb. 10, 1996, 110 Stat. 702.

EFFECTIVE DATE OF 1994 AMENDMENT

For effective date and applicability of amendment by Pub. L. 103–355, see section 10001 of Pub. L. 103–355, set out as a note under section 8752 of Title 10, Armed Forces.

EFFECTIVE DATE

Section applicable with respect to any protest filed after Jan. 14, 1985, see section 2751(b) of Pub. L. 98–369, set out as a note under section 4751 of Title 10, Armed Forces.

INCLUSION OF INFORMATION ON COMMON GROUNDS FOR SUSTAINING BID PROTESTS IN ANNUAL GOVERNMENT ACCOUNTABILITY OFFICE REPORTS TO CONGRESS

Pub. L. 114–328, div. A, title VIII, § 889, Dec. 23, 2016, 130 Stat. 2323, provided that: ''The Comptroller General of the United States shall include in the annual report to Congress on the Government Accountability Office each year a list of the most common grounds for sustaining protests relating to bids for contracts during such year.''

PROMPT PAYMENT OF COSTS UNDER PRIOR LAW

Pub. L. 103–355, title I, § 1403(b)(4), Oct. 13, 1994, 108 Stat. 3290, provided that: ''Costs to which the Comptroller General declared an interested party to be entitled under section 3554 of title 31, United States Code, as in effect immediately before the enactment of this Act [Oct. 13, 1994], shall, if not paid or otherwise satisfied by the Federal agency concerned before the date of the enactment of this Act, be paid promptly.''

§ 3555. Regulations; authority of Comptroller General to verify assertions

(a) The Comptroller General shall prescribe such procedures as may be necessary to the ex-

peditious decision of protests under this subchapter, including procedures for accelerated resolution of protests under the express option authorized by section 3554(a)(2) of this title. Such procedures shall provide that the protest process may not be delayed by the failure of a party to make a filing within the time provided for the filing.

(b) The procedures shall provide that, in the computation of any period described in this subchapter—

(1) the day of the act, event, or default from which the designated period of time begins to run not be included; and

(2) the last day after such act, event, or default be included, unless—

(A) such last day is a Saturday, a Sunday, or a legal holiday; or

(B) in the case of a filing of a paper at the Government Accountability Office or a Federal agency, such last day is a day on which weather or other conditions cause the closing of the Government Accountability Office or Federal agency, in which event the next day that is not a Saturday, Sunday, or legal holiday shall be included.

(c) ELECTRONIC FILING AND DOCUMENT DISSEMINATION SYSTEM.—

(1) ESTABLISHMENT AND OPERATION OF SYSTEM.—The Comptroller General shall establish and operate an electronic filing and document dissemination system under which, in accordance with procedures prescribed by the Comptroller General—

(A) a person filing a protest under this subchapter may file the protest through electronic means; and

(B) all documents and information required with respect to the protest may be disseminated and made available to the parties to the protest through electronic means.

(2) IMPOSITION OF FEES.—

(A) IN GENERAL.—The Comptroller General may require each person who files a protest under this subchapter to pay a fee to support the establishment and operation of the electronic system under this subsection, without regard to whether or not the person uses the system with respect to the protest.

(B) AMOUNT.—The Comptroller General shall establish (and from time to time shall update) a schedule setting forth the amount of the fee to be paid under subparagraph (A).

(3) TREATMENT OF AMOUNTS COLLECTED.—

(A) ESTABLISHMENT OF ACCOUNT.—The Comptroller General shall maintain a separate account among the accounts of the Government Accountability Office for the electronic system under this subsection, and shall deposit all amounts received as fees under paragraph (2) into the account.

(B) USE OF AMOUNTS.—Amounts in the account maintained under this paragraph shall be available to the Comptroller General, without fiscal year limitation, solely to establish and operate the electronic system under this subsection.

(d) The Comptroller General may use any authority available under chapter 7 of this title and this chapter to verify assertions made by parties in protests under this subchapter.

(Added Pub. L. 98–369, div. B, title VII, §2741(a), July 18, 1984, 98 Stat. 1202; amended Pub. L. 103–355, title I, §1404, Oct. 13, 1994, 108 Stat. 3291; Pub. L. 108–271, §8(b), July 7, 2004, 118 Stat. 814; Pub. L. 113–76, div. I, title I, §1501, Jan. 17, 2014, 128 Stat. 433.)

Editorial Notes

AMENDMENTS

2014—Subsec. (c). Pub. L. 113–76 amended subsec. (c) generally. Prior to amendment, subsec. (c) read as follows: ''The Comptroller General may prescribe procedures for the electronic filing and dissemination of documents and information required under this subchapter. In prescribing such procedures, the Comptroller General shall consider the ability of all parties to achieve electronic access to such documents and records.''

2004—Subsec. (b)(2)(B). Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office'' in two places.

1994—Subsec. (a). Pub. L. 103–355, §1404(c), substituted ''The Comptroller General'' for ''Not later than January 15, 1985, the Comptroller General''.

Subsecs. (b) to (d). Pub. L. 103–355, §1404(a), (b), added subsecs. (b) and (c) and redesignated former subsec. (b) as (d).

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1994 AMENDMENT

For effective date and applicability of amendment by Pub. L. 103–355, see section 10001 of Pub. L. 103–355, set out as a note under section 8752 of Title 10, Armed Forces.

EFFECTIVE DATE

Section applicable with respect to any protest filed after Jan. 14, 1985, see section 2751(b) of Pub. L. 98–369, set out as a note under section 4751 of Title 10, Armed Forces.

§ 3556. Nonexclusivity of remedies; matters included in agency record

This subchapter does not give the Comptroller General exclusive jurisdiction over protests, and nothing contained in this subchapter shall affect the right of any interested party to file a protest with the contracting agency or to file an action in the United States Court of Federal Claims. In any such action based on a procurement or proposed procurement with respect to which a protest has been filed under this subchapter, the reports required by sections 3553(b)(2) and 3554(e)(1) of this title with respect to such procurement or proposed procurement and any decision or recommendation of the Comptroller General under this subchapter with respect to such procurement or proposed procurement shall be considered to be part of the agency record subject to review.

(Added Pub. L. 98–369, div. B, title VII, §2741(a), July 18, 1984, 98 Stat. 1202; amended Pub. L. 102–572, title IX, §902(b)(1), Oct. 29, 1992, 106 Stat. 4516; Pub. L. 104–320, §12(f), Oct. 19, 1996, 110 Stat. 3876.)

Editorial Notes

AMENDMENTS

1996—Pub. L. 104–320, which directed the amendment of this section by striking ''a court of the United

States or'' in first sentence, was executed by striking ''a district court of the United States or'' after ''to file an action in'' in first sentence to reflect the probable intent of Congress.

1992—Pub. L. 102–572 substituted ''United States Court of Federal Claims'' for ''United States Claims Court''.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104–320 effective Jan. 1, 2001, see section 12(f) of Pub. L. 104–320, set out as a Nonexclusivity of GAO Remedies note below.

EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102–572 effective Oct. 29, 1992, see section 911 of Pub. L. 102–572, set out as a note under section 171 of Title 28, Judiciary and Judicial Procedure.

EFFECTIVE DATE

Section applicable with respect to any protest filed after Jan. 14, 1985, see section 2751(b) of Pub. L. 98–369, set out as a note under section 4751 of Title 10, Armed Forces.

NONEXCLUSIVITY OF GAO REMEDIES

Pub. L. 104–320, § 12(f), Oct. 19, 1996, 110 Stat. 3876, provided that: ''In the event that the bid protest jurisdiction of the district courts of the United States is terminated pursuant to subsection (d) [set out as a Sunset Provision note under section 1491 of Title 28, Judiciary and Judicial Procedure], then section 3556 of title 31, United States Code, shall be amended by striking 'a court of the United States or' in the first sentence.'' [Bid protest jurisdiction of the district courts of the United States terminated on Jan. 1, 2001, pursuant to section 12(d) of Pub. L. 104–320.]

§ 3557. Expedited action in protests of public-private competitions

For any protest of a public-private competition conducted under Office of Management and Budget Circular A–76 with respect to the performance of an activity or function of a Federal agency, the Comptroller General shall administer the provisions of this subchapter in the manner best suited for expediting the final resolution of the protest and the final action in the public-private competition.

(Added Pub. L. 110–181, div. A, title III, § 326(b)(1), Jan. 28, 2008, 122 Stat. 63; amended Pub. L. 110–417, [div. A], title X, § 1061(c)(2), Oct. 14, 2008, 122 Stat. 4613.)

Editorial Notes

CODIFICATION

Another section 3557, added Pub. L. 110–161, div. D, title VII, § 739(c)(1)(B)(i), Dec. 26, 2007, 121 Stat. 2030, related to an expedited action in protests for public-private competitions, prior to repeal by Pub. L. 110–417, [div. A], title X, § 1061(c)(1), Oct. 14, 2008, 122 Stat. 4613.

AMENDMENTS

2008—Pub. L. 110–417 substituted ''public-private'' for ''Public-Private'' in section catchline.

SUBCHAPTER VI—RECOVERY AUDITS[1]

Editorial Notes

AMENDMENTS

2010—Pub. L. 111–204, § 2(h)(6)(A)(i), July 22, 2010, 124 Stat. 2231, struck out heading ''SUBCHAPTER VI—RECOVERY AUDITS''.

[§ 3561. Repealed. Pub. L. 111–204, § 2(h)(6)(A)(i), July 22, 2010, 124 Stat. 2231]

Section, added Pub. L. 107–107, div. A, title VIII, § 831(a)(1), Dec. 28, 2001, 115 Stat. 1186, related to identification of errors made by executive agencies in payments to contractors and recovery of amounts erroneously paid.

§ 3562. Disposition of recovered funds

(a) AVAILABILITY OF FUNDS FOR RECOVERY AUDITS AND ACTIVITIES PROGRAM.—Funds collected under a program carried out by an executive agency under section 3352(i) of this title shall be available to the executive agency to reimburse the actual expenses incurred by the executive agency in the administration of the program.

[(b), (c). Repealed. Pub. L. 111–204, § 2(h)(6)(A)(i), July 22, 2010, 124 Stat. 2231.]

(Added Pub. L. 107–107, div. A, title VIII, § 831(a)(1), Dec. 28, 2001, 115 Stat. 1187; Pub. L. 111–204, § 2(h)(6)(A), July 22, 2010, 124 Stat. 2231; Pub. L. 116–117, § 3(b)(4), Mar. 2, 2020, 134 Stat. 134.)

Editorial Notes

AMENDMENTS

2020—Subsec. (a). Pub. L. 116–117 substituted ''section 3352(i)'' for ''section 3561'' and ''agency to reimburse'' for ''agency for the following purposes: (1) To reimburse'' and struck out par. (2) which read as follows: ''To pay contractors for services under the program in accordance with the guidance issued under section 3561(c)(5) of this title.''

2010—Pub. L. 111–204 repealed section but provided that subsec. (a) was to continue in effect, with certain exceptions related to programs carried out under section 3561 of this title. Prior to amendment, in addition to subsec. (a), section contained subsecs. (b) and (c) which related to treatment of funds not used for programs under section 3561 of this title and priority of other authorized dispositions, respectively.

[§§ 3563 to 3567. Repealed. Pub. L. 111–204, § 2(h)(6)(A)(i), July 22, 2010, 124 Stat. 2231]

Section 3563, added Pub. L. 107–107, div. A, title VIII, § 831(a)(1), Dec. 28, 2001, 115 Stat. 1187, related to sources of recovery services.

Section 3564, added Pub. L. 107–107, div. A, title VIII, § 831(a)(1), Dec. 28, 2001, 115 Stat. 1188, related to management improvement programs.

Section 3565, added Pub. L. 107–107, div. A, title VIII, § 831(a)(1), Dec. 28, 2001, 115 Stat. 1188, related to relationship of subchapter VI to authority of Inspectors General.

Section 3566, added Pub. L. 107–107, div. A, title VIII, § 831(a)(1), Dec. 28, 2001, 115 Stat. 1188, related to privacy protections.

Section 3567, added Pub. L. 107–107, div. A, title VIII, § 831(a)(1), Dec. 28, 2001, 115 Stat. 1188; amended Pub. L. 111–350, § 5(h)(5), Jan. 4, 2011, 124 Stat. 3849, defined ''executive agency''.

[1] Editorially supplied.

CHAPTER 37—CLAIMS

SUBCHAPTER I—GENERAL

Sec.
3701. Definitions and application.
3702. Authority to settle claims.

SUBCHAPTER II—CLAIMS OF THE UNITED STATES GOVERNMENT

3711. Collection and compromise.
3712. Time limitations for presenting certain claims of the Government.
3713. Priority of Government claims.
3714. Keeping money due States in default.
3715. Buying real property of a debtor.
3716. Administrative offset.
3717. Interest and penalty on claims.
3718. Contracts for collection services.
3719. Reports on debt collection activities.
3720. Collection of payments.
3720A. Reduction of tax refund by amount of debt.
3720B. Barring delinquent Federal debtors from obtaining Federal loans or loan insurance guarantees.
3720C. Debt Collection Improvement Account.
3720D. Garnishment.
3720E. Dissemination of information regarding identity of delinquent debtors.

SUBCHAPTER III—CLAIMS AGAINST THE UNITED STATES GOVERNMENT

3721. Claims of personnel of agencies and the District of Columbia government for personal property damage or loss.
3722. Claims of officers and employees at Government penal and correctional institutions.
3723. Small claims for privately owned property damage or loss.
3724. Claims for damages caused by investigative or law enforcement officers of the Department of Justice.
3725. Claims of non-nationals for personal injury or death in a foreign country.
3726. Payment for transportation.
3727. Assignments of claims.
3728. Setoff against judgment.
3729. False claims.
3730. Civil actions for false claims.
3731. False claims procedure.
3732. False claims jurisdiction.
3733. Civil investigative demands.

Editorial Notes

AMENDMENTS

1996—Pub. L. 104–316, title II, §202(n)(2), Oct. 19, 1996, 110 Stat. 3844, substituted ''Authority to settle claims'' for ''Authority of the Comptroller General to settle claims'' in item 3702.

Pub. L. 104–134, title III, §31001(j)(2), (*o*)(2), (r)(2), (t)(2), Apr. 26, 1996, 110 Stat. 1321–365, 1321–371, 1321–373, 1321–375, added items 3720B to 3720E.

1989—Pub. L. 101–203, §1(b)(2), Dec. 7, 1989, 103 Stat. 1805, substituted ''investigative or law enforcement officers of the Department of Justice'' for ''the Federal Bureau of Investigation'' in item 3724.

1986—Pub. L. 99–562, §6(b), Oct. 27, 1986, 100 Stat. 3168, added items 3732 and 3733.

1984—Pub. L. 98–369, div. B, title VI, §§2652(a)(2), 2653(a)(2), July 18, 1984, 98 Stat. 1152, 1154, added items 3720 and 3720A.

1983—Pub. L. 97–452, §1(13)(B), (16)(B), Jan. 12, 1983, 96 Stat. 2470, 2474, inserted ''and application'' in item 3701 and added items 3716–3719.

SUBCHAPTER I—GENERAL

§ 3701. Definitions and application

(a) In this chapter—

(1) ''administrative offset'' means withholding funds payable by the United States (including funds payable by the United States on behalf of a State government) to, or held by the United States for, a person to satisfy a claim.

(2) ''calendar quarter'' means a 3-month period beginning on January 1, April 1, July 1, or October 1.

(3) ''consumer reporting agency'' means—

(A) a consumer reporting agency as that term is defined in section 603(f) of the Fair Credit Reporting Act (15 U.S.C. 1681a(f)); or

(B) a person that, for money or on a cooperative basis, regularly—

(i) gets information on consumers to give the information to a consumer reporting agency; or

(ii) serves as a marketing agent under an arrangement allowing a third party to get the information from a consumer reporting agency.

(4) ''executive, judicial, or legislative agency'' means a department, agency, court, court administrative office, or instrumentality in the executive, judicial, or legislative branch of Government, including government corporations.

(5) ''military department'' means the Departments of the Army, Navy, and Air Force.

(6) ''system of records'' has the same meaning given that term in section 552a(a)(5) of title 5.

(7) ''uniformed services'' means the Army, Navy, Air Force, Marine Corps, Space Force, Coast Guard, Commissioned Corps of the National Oceanic and Atmospheric Administration, and Commissioned Corps of the Public Health Service.

(8) ''nontax'' means, with respect to any debt or claim, any debt or claim other than a debt or claim under the Internal Revenue Code of 1986.

(b)(1) In subchapter II of this chapter and subsection (a)(8) of this section, the term ''claim'' or ''debt'' means any amount of funds or property that has been determined by an appropriate official of the Federal Government to be owed to the United States by a person, organization, or entity other than another Federal agency. A claim includes, without limitation—

(A) funds owed on account of loans made, insured, or guaranteed by the Government, including any deficiency or any difference between the price obtained by the Government in the sale of a property and the amount owed to the Government on a mortgage on the property,

(B) expenditures of nonappropriated funds, including actual and administrative costs related to shoplifting, theft detection, and theft prevention,

(C) over-payments, including payments disallowed by audits performed by the Inspector General of the agency administering the program,

(D) any amount the United States is authorized by statute to collect for the benefit of any person,

(E) the unpaid share of any non-Federal partner in a program involving a Federal pay-