(c) The Controller of the Office of Federal Financial Management shall be the deputy and principal advisor to the Deputy Director for Management in the performance by the Deputy Director for Management of functions described in section 503(a).

(Added Pub. L. 101–576, title II, § 203(a), Nov. 15, 1990, 104 Stat. 2841.)

Editorial Notes

PRIOR PROVISIONS

A prior section 504 was renumbered section 506 of this title.

§ 505. Office of Information and Regulatory Affairs

The Office of Information and Regulatory Affairs, established under section 3503 of title 44, is an office in the Office of Management and Budget.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 886, § 503; renumbered § 505, Pub. L. 101–576, title II, § 202(a), Nov. 15, 1990, 104 Stat. 2839.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
503	(no source).	

The section is included to provide in subchapter I of chapter 5 of the revised title a complete list of the organizational units established by law that are in the Office of Management and Budget or are subject to the direction and supervision of the Director of the Office of Management and Budget.

Editorial Notes

AMENDMENTS

1990—Pub. L. 101–576 renumbered section 503 of this title as this section.

§ 506. Office of Federal Procurement Policy

The Office of Federal Procurement Policy, established under section 1101(a) of title 41, is an office in the Office of Management and Budget.

(Added Pub. L. 97–452, § 1(1)(A), Jan. 12, 1983, 96 Stat. 2467, § 504; renumbered § 506, Pub. L. 101–576, title II, § 202(a), Nov. 15, 1990, 104 Stat. 2839; amended Pub. L. 111–350, § 5(h)(1), Jan. 4, 2011, 124 Stat. 3848.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
504	(no source).	

The section is included to provide in subchapter I of chapter 5 of title 31 a complete list of the organizational units established by law that are in the Office of Management and Budget or are subject to the direction and supervision of the Director of the Office of Management and Budget.

Editorial Notes

AMENDMENTS

2011—Pub. L. 111–350 substituted ''section 1101(a) of title 41'' for ''section 5(a) of the Office of Federal Procurement Policy Act (41 U.S.C. 404(a))''.

1990—Pub. L. 101–576 renumbered section 504 of this title as this section.

§ 507. Office of Electronic Government

The Office of Electronic Government, established under section 3602 of title 44, is an office in the Office of Management and Budget.

(Added Pub. L. 107–347, title I, § 102(c)(1), Dec. 17, 2002, 116 Stat. 2910.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective 120 days after Dec. 17, 2002, see section 402(a)(1) of Pub. L. 107–347, set out as a note under section 3601 of Title 44, Public Printing and Documents.

SUBCHAPTER II—ADMINISTRATIVE

§ 521. Employees

The Director of the Office of Management and Budget shall appoint and fix the pay of employees of the Office under regulations prescribed by the President.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 886.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
521	31:17(a)(related to employees).	June 10, 1921, ch. 18, § 208(a)(related to employees), 42 Stat. 22; Reorg. Plan No. 1 of 1939, eff. July 1, 1939, § 1, 53 Stat. 1423; Reorg. Plan No. 2 of 1970, eff. July 1, 1970, § 102(a), 84 Stat. 2085.

The words ''attorneys and other'' are omitted as being included in ''employees''.

§ 522. Necessary expenditures

The Director of the Office of Management and Budget may make necessary expenditures for the Office under regulations prescribed by the President.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 886.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
522	31:17(a)(related to expenses).	June 10, 1921, ch. 18, § 208(a)(related to expenses), 42 Stat. 22; Reorg. Plan No. 1 of 1939, eff. July 1, 1939, § 1, 53 Stat. 1423; Reorg. Plan No. 2 of 1970, eff. July 1, 1970, § 102(a), 84 Stat. 2085.

The words ''for rent in the District of Columbia, printing, binding, telegrams, telephone service, law books, books of reference, periodicals, stationery, furniture, office equipment, other supplies, and'' are omitted as covered by titles 5, 40, and 44, and as being included in ''necessary expenditures''. The words ''within the appropriations made therefor'' are omitted as unnecessary.

CHAPTER 7—GOVERNMENT ACCOUNTABILITY OFFICE

SUBCHAPTER I—DEFINITIONS AND GENERAL ORGANIZATION

Sec.
701. Definitions.
702. Government Accountability Office.

Sec.
703. Comptroller General and Deputy Comptroller General.
704. Relationship to other laws.
705. Inspector General for the Government Accountability Office.

SUBCHAPTER II—GENERAL DUTIES AND POWERS

711. General authority.
712. Investigating the use of public money.
713. Audit of Internal Revenue Service and Bureau of Alcohol, Tobacco, and Firearms.[1]
714. Audit of Financial Institutions Examination Council, Federal Reserve Board, Federal reserve banks, Federal Deposit Insurance Corporation, and Office of Comptroller of the Currency.
715. Audit of accounts and operations of the District of Columbia government.
716. Availability of information and inspection of records.
717. Evaluating programs and activities of the United States Government.
718. Availability of draft reports.
719. Comptroller General reports.
720. Agency reports.
721. Access to certain information.

SUBCHAPTER III—PERSONNEL

731. General.
732. Personnel management system.
732a. Critical positions.
733. Senior Executive Service.
734. Assignments and details to Congress.
735. Relationship to other laws.
736. Authorization of appropriations.

SUBCHAPTER IV—PERSONNEL APPEALS BOARD

751. Organization.
752. Chairman and General Counsel.
753. Duties and powers.
754. Action by the Comptroller General.
755. Judicial review.

SUBCHAPTER V—ANNUITIES

771. Definitions.
772. Annuity of the Comptroller General.
773. Election of survivor benefits.
774. Survivor annuities.
775. Refunds.
776. Payment of survivor benefits.
777. Annuity increases.
778. Dependency and disability decisions.
779. Use of appropriations.

SUBCHAPTER VI—PROPERTY MANAGEMENT

781. Authority over the General Accounting Office Building.
782. Leasing of space in the General Accounting Office Building.
783. Rules and regulations.

SUBCHAPTER VII—CENTER FOR AUDIT EXCELLENCE

791. Center for Audit Excellence.
792. Account.
793. Authorization of appropriations.

Editorial Notes

AMENDMENTS

2017—Pub. L. 115–3, §2(d), Jan. 31, 2017, 131 Stat. 8, added item 721.

2014—Pub. L. 113–235, div. H, title I, §1401(a)(2), Dec. 16, 2014, 128 Stat. 2541, added subchapter VII heading and items 791 to 793.

[1] Section catchline amended by Pub. L. 107–296 without corresponding amendment of chapter analysis.

2008—Pub. L. 110–323, §5(c), Sept. 22, 2008, 122 Stat. 3547, added item 705.

2004—Pub. L. 108–271, §8(b), July 7, 2004, 118 Stat. 814, substituted ''GOVERNMENT ACCOUNTABILITY OFFICE'' for ''GENERAL ACCOUNTING OFFICE'' in chapter heading and ''Government Accountability Office'' for ''General Accounting Office'' in item 702.

2000—Pub. L. 106–303, §4(a)(3), Oct. 13, 2000, 114 Stat. 1069, added item 732a.

1994—Pub. L. 103–272, §4(f)(1)(C), July 5, 1994, 108 Stat. 1362, struck out ''Sec.'' immediately above item 781.

1988—Pub. L. 100–545, §2(a), Oct. 28, 1988, 102 Stat. 2728, added subchapter VI heading and items 781 to 783.

SUBCHAPTER I—DEFINITIONS AND GENERAL ORGANIZATION

§ 701. Definitions

In this chapter—

(1) ''agency'' includes the District of Columbia government but does not include the legislative branch or the Supreme Court.

(2) ''appropriations'' means appropriated amounts and includes, in appropriate context—

(A) funds;

(B) authority to make obligations by contract before appropriations; and

(C) other authority making amounts available for obligation or expenditure.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 887.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
701(1)	31:2(1st–4th pars.).	June 10, 1921, ch. 18, §2(1st–5th pars.), 42 Stat. 20; Apr. 3, 1939, ch. 36, §201, 53 Stat. 565; July 31, 1953, ch. 302, §101(1st proviso in par. under heading ''Bureau of the Budget''), 67 Stat. 299.
701(2)	31:2(last par.).	June 10, 1921, ch. 18, 42 Stat. 20, §2(last par.); added Sept. 12, 1950, ch. 946, §101, 64 Stat. 832.

In clause (1), ''agency'' (which is defined for purposes of this title in section 101 to mean a department, agency, or instrumentality of the United States) is coextensive with and substituted for the term ''department or establishment'' which was defined in 31:2 as in part meaning ''any executive department, independent commission, board, bureau, office, agency, or other establishment of the Government, including any independent regulatory commission or board''. This definition merely restates and continues, and does not in any way change or expand, the definition in 31:2. Under that definition, entities such as the Tennessee Valley Authority that have been interpreted to be outside the purview of the definition will continue to be outside the purview in the same manner and to the same extent that they were under 31:2. The words ''includes the District of Columbia government'' are used because of existing law but the inclusion of these words is not to be interpreted as construing the extent to which the District of Columbia Self-Government and Governmental Reorganizational Act (Pub. L. 93–198, 87 Stat. 774) supersedes the provisions codified in this title. The words ''of the United States'' are omitted as surplus. The text of 31:2 (2d–4th pars.) is omitted as unnecessary because of the restatement. The text of section 2 (3d par.) of the Budget and Accounting Act, 1921 (ch. 18, 42 Stat. 20), is omitted as obsolete because of section 501 of the revised title.

Statutory Notes and Related Subsidiaries

SHORT TITLE OF 2024 AMENDMENT

Pub. L. 118–131, §1, Nov. 25, 2024, 138 Stat. 1641, provided that: ''This Act [amending section 705 of this title] may be cited as the 'GAO Inspector General Parity Act'.''

SHORT TITLE OF 2017 AMENDMENT

Pub. L. 115–3, §1, Jan. 31, 2017, 131 Stat. 7, provided that: ''This Act [enacting section 721 of this title and amending sections 716 and 720 of this title] may be cited as the 'GAO Access and Oversight Act of 2017'.''

SHORT TITLE OF 2008 AMENDMENT

Pub. L. 110–323, §1(a), Sept. 22, 2008, 122 Stat. 3539, provided that: ''This Act [enacting section 705 of this title, amending sections 731 to 733, 735, and 3521 of this title and section 109 of the Ethics in Government Act of 1978, Pub. L. 95–521, set out in the Appendix to Title 5, Government Organization and Employees, enacting provisions set out as notes under sections 705, 732, and 3523 of this title, and repealing provisions set out as a note under section 3523 of this title] may be cited as the 'Government Accountability Office Act of 2008'.''

SHORT TITLE OF 2004 AMENDMENT

Pub. L. 108–271, §1(a), July 7, 2004, 118 Stat. 811, provided that: ''This Act [see Tables for classification] may be cited as the 'GAO Human Capital Reform Act of 2004'.''

SHORT TITLE OF 1996 AMENDMENT

Pub. L. 104–316, §1, Oct. 19, 1996, 110 Stat. 3826, provided that: ''This Act [see Tables for classification] may be cited as the 'General Accounting Office Act of 1996'.''

SHORT TITLE OF 1988 AMENDMENT

Pub. L. 100–426, §1, Sept. 9, 1988, 102 Stat. 1598, provided that: ''This Act [amending sections 703, 732, 751, 752, 755, 771 to 774, 776, and 777 of this title and section 5349 of Title 5, Government Organization and Employees, and enacting provisions set out as notes under sections 755 and 772 of this title] may be cited as the 'General Accounting Office Personnel Amendments Act of 1988'.''

§ 702. Government Accountability Office

(a) The Government Accountability Office is an instrumentality of the United States Government independent of the executive departments.

(b) The head of the Office is the Comptroller General of the United States. The Office has a Deputy Comptroller General of the United States.

(c) The Comptroller General may adopt a seal for the Office.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 887; Pub. L. 100–545, §2(b), Oct. 28, 1988, 102 Stat. 2729; Pub. L. 108–271, §8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
702(a)	31:41(1st sentence less last 14 words, 2d, 3d sentences).	June 10, 1921, ch. 18, §301, 42 Stat. 23.
702(b)	31:41(1st sentence last 14 words).	
	31:42(a)(1st sentence words before comma).	June 10, 1921, ch. 18, §302(a)(1st sentence words before 1st comma), 42 Stat. 23; Apr. 3, 1980, Pub. L. 96–226, §104(a), 94 Stat. 314.
	31:1154(d)(1st sentence).	Oct. 26, 1970, Pub. L. 91–510, §204(d)(1st sentence), 84 Stat. 1168; restated July 12, 1974, Pub. L. 93–344, §702(a), 88 Stat. 326.
	31:1155(a).	Oct. 26, 1970, Pub. L. 91–510, §205(a), 84 Stat. 1168.
702(c)	31:51–1.	Jan. 2, 1975, Pub. L. 93–604, §501(a), 88 Stat. 1962.
702(d)	31:41(last sentence).	

In subsection (a), the words ''instrumentality of the United States Government'' are substituted for ''establishment of the Government'' for consistency. The words ''created . . . to be'' and 31:41(2d, 3d sentences) are omitted as executed.

Subsection (b) is substituted for 31:41(1st sentence last 14 words) and 42(a)(1st sentence words before comma) to eliminate unnecessary words and for consistency. The word ''Deputy'' is substituted for ''Assistant'' because of section 101 of the Act of July 9, 1971 (Pub. L. 92–51, 85 Stat. 143). The text of 31:1154(d)(1st sentence) and 1155(a) is omitted as unnecessary because the Comptroller General, as the head of the Office, has the authority to establish constituent parts of the Office to carry out duties and powers unless otherwise specified by law.

In subsection (c), the words ''Administrator of General Services'' are substituted for ''the head of any Federal agency which exercises authority over such building'' for clarity. The words ''of the United States'' are omitted as surplus.

Editorial Notes

AMENDMENTS

2004—Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office'' in section catchline and subsec. (a).

1988—Subsecs. (c), (d). Pub. L. 100–545 redesignated subsec. (d) as (c) and struck out former subsec. (c) which directed Administrator of General Services to provide Comptroller General with space in General Accounting Office Building.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

Pub. L. 108–271, §8, July 7, 2004, 118 Stat. 814, provided that:

''(a) IN GENERAL.—The General Accounting Office is hereby redesignated the Government Accountability Office.

''(b) REFERENCES.—Any reference to the General Accounting Office in any law, rule, regulation, certificate, directive, instruction, or other official paper in force on the date of enactment of this Act [July 7, 2004] shall be considered to refer and apply to the Government Accountability Office.''

TRANSFERS AND TERMINATIONS OF FUNCTIONS

Pub. L. 104–316, title I, §101(a)–(d), Oct. 19, 1996, 110 Stat. 3826, 3827, provided that:

''(a) IN GENERAL.—

''(1) FUNCTIONS TRANSFERRED.—In any case in which a provision of law authorizing the performance of a function by the Comptroller General of the United States or the General Accounting Office [now Government Accountability Office] is amended by this title [see Tables for classification] to substitute another Federal officer, employee, or agency in that authorization, the authority under that provision to perform that function is transferred to the other Federal officer, employee, or agency.

''(2) FUNCTIONS TERMINATED.—In any case in which a provision of law authorizing the performance of a function by the Comptroller General of the United States or the General Accounting Office [now Government Accountability Office] is repealed by this Act [see Tables for classification], the authority under that provision to perform that function is terminated.

''(3) DELEGATION OF FUNCTIONS.—The Director of the Office of Management and Budget may delegate, in whole or in part, to any other agency or agencies any function transferred to or vested in the Director under section 103(d), 105(b), 116, or 202(n) of this Act [amending section 3702 of this title, section 5584 of Title 5, Government Organization and Employees, section 2774 of Title 10, Armed Forces, and section 716 of Title 32, National Guard], and may transfer to such agency or agencies any personnel, budget authority, records, and property received by the Director pursuant to subsection (b) of this section that relate to the delegated functions.

''(b) INCIDENTAL TRANSFERS.—

''(1) IN GENERAL.—Incident to any transfer of authority under subsection (a)(1), there shall be transferred to the recipient Federal officer, employee, or agency such personnel, records, budget authority, and property of the General Accounting Office [now Government Accountability Office] as the Comptroller General and the Director of the Office of Management and Budget jointly determine to be necessary to effectuate the transfer.

''(2) EFFECT ON PERSONNEL.—Personnel transferred under this section shall not be separated or reduced in classification or compensation for one year after any such transfer, except for cause.

''(c) REFERENCES.—With respect to any function or authority transferred under this Act and exercised on or after the effective date of that transfer, reference in any Federal law to the Comptroller General or to any officer or employee of the General Accounting Office [now Government Accountability Office] is deemed to refer to the Federal officer or agency to which the function or authority is transferred under this Act.

''(d) SAVINGS PROVISIONS.—

''(1) ORDERS AND OTHER OFFICIAL ACTIONS NOT AFFECTED.—All orders, determinations, rules, regulations, permits, grants, contracts, certificates, licenses, and privileges—

''(A) which have been issued, made, granted, or allowed to become effective by the Comptroller General or any official of the General Accounting Office [now Government Accountability Office], or by a court of competent jurisdiction, in the performance of any function or authority transferred under this Act, and

''(B) which are in effect at the time of the transfer;

shall continue in effect according to their terms until modified, terminated, superseded, set aside, or revoked in accordance with law.

''(2) PENDING MATTERS AND PROCEEDINGS.—This Act shall not affect any pending matters or proceedings, including notices of proposed rulemaking, relating to a function or authority transferred under this Act. Such matters or proceedings shall continue under the authority of the agency to which the function or authority is transferred until completed or terminated in accordance with law.

''(3) JUDICIAL PROCEEDINGS AND CAUSES OF ACTIONS.—No suit, action, or other proceeding or cause of action relating to a function or authority transferred under this Act shall abate by reason of the enactment of this Act. If, before the date on which a transfer of a function or authority this Act takes effect, the Comptroller General of the United States or any officer or employee of the General Accounting Office [now Government Accountability Office] in their official capacity is party to a suit relating to the function or authority, then such suit shall be continued and the head of the agency to which the function or authority is transferred, or other appropriate official of that agency, shall be substituted or added as a party.''

CONTRACT APPEALS BOARD

Pub. L. 110–161, div. H, title I, §1501, Dec. 26, 2007, 121 Stat. 2249, as amended by Pub. L. 113–235, div. H, title I, §1301(b), Dec. 16, 2014, 128 Stat. 2537, provided that:

''(a) DEFINITIONS.—In this section—

''(1) the term 'Board' means the Contract Appeals Board established under subsection (b); and

''(2) the term 'legislative branch agency' means—

''(A) the Architect of the Capitol;

''(B) the United States Botanic Gardens [sic];

''(C) the Government Accountability Office;

''(D) the Government Publishing Office;

''(E) the Library of Congress;

''(F) the Congressional Budget Office;

''(G) the United States Capitol Police; and

''(H) any other agency, including any office, board, or commission, established in the legislative branch; and

''(b) ESTABLISHMENT.—There is established a Contract Appeals Board within the Government Accountability Office. The Board shall hear and decide appeals from decisions of a contracting officer with respect to any contract entered into by a legislative branch agency.

''(c) MEMBERS OF THE BOARD.—

''(1) APPOINTMENT.—The Comptroller General shall appoint at least 3 members to the Contract Appeals Board.

''(2) QUALIFICATIONS.—Each member shall have not less than 5 years experience in public contract law.

''(3) PAY.—Subject to any provision of law relating to pay applicable to the Office of General Counsel of the Government Accountability Office, the Comptroller General shall establish and adjust the annual rate of basic pay of members of the Board.

''(d) PROVISIONS APPLICABLE TO APPEALS.—The Contract Disputes Act of 1978 (Public Law 95–563, [former] 41 U.S.C. 601 et seq. [see 41 U.S.C. 7101 et seq.]), as amended, shall apply to appeals to the Board, except that section 4 [now 41 U.S.C. 7102(d)], subsections 8(a), (b), and (c) [now 41 U.S.C. 7105(a), (c), (d), (e)(1)(C)], and subsection 10(a) [now 41 U.S.C. 7104(b)] shall not apply to such appeals and the amount of any claim referenced in subsection 6(c) [now 41 U.S.C. 7103(b), (f)] shall be $50,000. The Comptroller General shall prescribe regulations for procedures for appeals to the Board that are consistent with procedures under the Contract Disputes Act of 1978.

''(e) EFFECTIVE DATE.—This section shall apply with respect to fiscal year 2008 and each fiscal year thereafter.''

§ 703. Comptroller General and Deputy Comptroller General

(a)(1) The Comptroller General and Deputy Comptroller General are appointed by the President, by and with the advice and consent of the Senate.

(2) When a vacancy occurs in the office of Comptroller General or Deputy Comptroller General, a commission is established to recommend individuals to the President for appointment to the vacant office. The commission shall be composed of—

(A) the Speaker of the House of Representatives;

(B) the President pro tempore of the Senate;

(C) the majority and minority leaders of the House of Representatives and the Senate;

(D) the chairmen and ranking minority members of the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House; and

(E) when the office of Deputy Comptroller General is vacant, the Comptroller General.

(3) A commission established because of a vacancy in the office of the Comptroller General shall recommend at least 3 individuals. The President may ask the commission to recommend additional individuals.

(b) Except as provided in subsection (e) of this section, the term of the Comptroller General is 15 years. The Comptroller General may not be reappointed. The term of the Deputy Comptroller General expires on the date an individual is appointed Comptroller General. The Deputy Comptroller General may continue to serve until a successor is appointed.

(c) The Deputy Comptroller General—

(1) carries out duties and powers prescribed by the Comptroller General; and

(2) acts for the Comptroller General when the Comptroller General is absent or unable to serve or when the office of Comptroller General is vacant.

(d) The Comptroller General shall designate an officer or employee of the Government Accountability Office to act as Comptroller General when the Comptroller General and Deputy Comptroller General are absent or unable to serve or when the offices of Comptroller General and Deputy Comptroller General are vacant.

(e)(1) A Comptroller General or Deputy Comptroller General may retire after becoming 70 years of age and completing 10 years of service as Comptroller General or Deputy Comptroller General (as the case may be). Either may be removed at any time by—

(A) impeachment; or

(B) joint resolution of Congress, after notice and an opportunity for a hearing, only for—

(i) permanent disability;

(ii) inefficiency;

(iii) neglect of duty;

(iv) malfeasance; or

(v) a felony or conduct involving moral turpitude.

(2) A Comptroller General or Deputy Comptroller General removed from office under paragraph (1) of this subsection may not be reappointed to the office.

(f) The annual rate of basic pay of the—

(1) Comptroller General is equal to the rate for level II of the Executive Schedule; and

(2) Deputy Comptroller General is equal to the rate for level III of the Executive Schedule.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 888; Pub. L. 100–426, title II, § 201, Sept. 9, 1988, 102 Stat. 1599; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
703(a)(1) ..	31:42(a)(1st sentence words after comma).	June 10, 1921, ch. 18, § 302(a)(1st sentence words after 1st comma, last sentence), 42 Stat. 23; Apr. 3, 1980, Pub. L. 96–226, § 104(a), 94 Stat. 314.
703(a)(2), (3).	31:42(b).	June 10, 1921, ch. 18, 42 Stat. 20, § 302(b); added Apr. 3, 1980, Pub. L. 96–226, § 104(a), 94 Stat. 314.
703(b)	31:43(1st par. 1st, 2d sentence).	June 10, 1921, ch. 18, § 303(1st par.), 42 Stat. 23; Apr. 3, 1980, Pub. L. 96–226, § 104(b)(1), 94 Stat. 315.
703(c)	31:42(a)(last sentence).	
703(d)	31:43a.	June 27, 1944, ch. 286, § 101(last par. on p. 371), 58 Stat. 371.
703(e)	31:43(1st par. 3d–last sentences).	

HISTORICAL AND REVISION NOTES—CONTINUED

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
703(f)	31:42a.	Aug. 14, 1964, Pub. L. 88–426, § 203(a), (b), 78 Stat. 415; Dec. 16, 1967, Pub. L. 90–206, § 219(1), 81 Stat. 639; restated Aug. 9, 1975, Pub. L. 94–82, § 204(b), 89 Stat. 421.

In subsections (a)(1), (b), (d), and (e), the word ''Deputy'' is substituted for ''Assistant'' because of section 101 of the Act of July 9, 1971 (Pub. L. 92–51, 85 Stat. 143).

In subsection (a)(1), the words ''The Comptroller General and Deputy Comptroller General'' are added because of the restatement. The words ''by and'' are added for consistency. The words ''and shall receive salaries of $10,000 and $7,500 a year, respectively'' in section 302(a)(1st sentence words after 2d comma) of the Budget and Accounting Act, 1921 (ch. 18, 42 Stat. 23), are omitted as superseded by subsection (f) of this section.

In subsection (a)(2), before clause (A), the words ''after April 3, 1980'' are omitted as executed. In clause (E), the words ''of the United States'' are omitted as surplus.

In subsection (a)(3), the words ''because of a vacancy in the office of the Comptroller General'' are substituted for ''under paragraph (1)'' for clarity. The word ''recommend'' is substituted for ''submit'' and ''submitted'' for consistency. The words ''to the President for consideration the names of'', ''for the Office of Comptroller General'', and ''within his discretion'' are omitted as surplus.

In subsection (b), the words ''the term of . . . is 15 years'' are substituted for ''shall hold office for fifteen years'' for consistency. The words ''eligible for'' are omitted as surplus. The words ''the term of . . . expires on'' are substituted for ''shall hold office from the date of his appointment until'' to eliminate unnecessary words and for consistency. The words ''to fill a vacancy in the Office of'' are omitted as surplus.

In subsection (c), the words ''carries out duties and powers prescribed'' are substituted for ''perform such duties as may be assigned'' for consistency. The words ''to him'' are omitted as surplus.

In subsection (d), the words ''officer or'' are added for consistency in the revised title. The text of section 101(last par. on p. 371 words before colon) of the Act of June 27, 1944 (ch. 286, 58 Stat. 371), is omitted as expired.

In subsection (e)(1), before clause (A), the words ''from his office'' are omitted as surplus. In clause (A), the words ''and for no other cause and in no other manner'' are omitted as surplus. In clause (B), before subclause (i), the words ''opportunity for a'' are added for consistency. The words ''guilty of'' are omitted as surplus. In subclause (i), the word ''disability'' is substituted for ''incapacitated'' for consistency in the chapter and with title 5. In subclause (iv), the words ''in office'' are omitted as surplus.

In subsection (e)(2), the words ''from office'' are added for clarity.

In subsection (f), before clause (1), the words ''basic pay'' are substituted for ''compensation'' for consistency with other titles of the United States Code. In clauses (1) and (2), the words ''of the United States'' and ''positions at'' are omitted as surplus. In clause (1), the words ''of subchapter II of chapter 53 of title 5'' are omitted as surplus.

Editorial Notes

AMENDMENTS

2004—Subsec. (d). Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office''.

1988—Subsec. (e)(1). Pub. L. 100–426 substituted ''may retire after becoming 70 years of age and completing 10 years of service as Comptroller General or Deputy

Comptroller General (as the case may be)'' for ''retires on becoming 70 years of age''.

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.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–426 effective after end of 60-day period beginning Sept. 9, 1988, with certain exceptions, see section 208 of Pub. L. 100–426, set out as a note under section 772 of this title.

Executive Documents

SALARY INCREASES

1987—Salaries of Comptroller General and Deputy Comptroller General increased respectively to $89,500 and $82,500 per annum, on recommendation of the President of the United States, see note set out under section 358 of Title 2, The Congress.

1977—Salaries of Comptroller General and Deputy Comptroller General increased respectively to $57,500 and $52,500 per annum, on recommendation of the President of the United States, see note set out under section 358 of Title 2.

1969—Salaries of Comptroller General and Assistant Comptroller General increased respectively to $42,500 and $40,000 per annum, on recommendation of the President of the United States, see note set out under section 358 of Title 2.

§ 704. Relationship to other laws

(a) To the extent applicable, all laws generally related to administering an agency apply to the Comptroller General.

(b) A copy of a record and a transcript from a record or proceeding of the Comptroller General, that the Comptroller General or Deputy Comptroller General certifies under seal, shall be admitted as evidence with the same effect as a copy or transcript referred to in section 1733 of title 28.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 889.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
704(a)	31:46(1st sentence).	June 10, 1921, ch. 18, §306, 42 Stat. 24.

HISTORICAL AND REVISION NOTES—CONTINUED

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
704(b)	31:46(last sentence).	

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

In subsection (a), the word ''agency'' is substituted for ''departments and establishments'' because of section 701 of the revised title.

In subsection (b), the word ''record'' is substituted for ''books, records, papers, or documents'' for consistency in the revised title and with other titles of the United States Code.

§ 705. Inspector General for the Government Accountability Office

(a) ESTABLISHMENT OF OFFICE.—There is established an Office of the Inspector General in the Government Accountability Office, to—

(1) conduct and supervise audits consistent with generally accepted government auditing standards and investigations relating to the Government Accountability Office;

(2) provide leadership and coordination and recommend policies, to promote economy, efficiency, and effectiveness in the Government Accountability Office; and

(3) keep the Comptroller General and Congress fully and currently informed concerning fraud and other serious problems, abuses, and deficiencies relating to the administration of programs and operations of the Government Accountability Office.

(b) APPOINTMENT, SUPERVISION, AND REMOVAL.—

(1) The Office of the Inspector General shall be headed by an Inspector General, who shall be appointed by the Comptroller General without regard to political affiliation and solely on the basis of integrity and demonstrated ability in accounting, auditing, financial analysis, law, management analysis, public administration, or investigations. The Inspector General shall report to, and be under the general supervision of, the Comptroller General.

(2)(A) The Inspector General may be removed from office by the Comptroller General.

(B) If the Inspector General is removed from office or is transferred to another position or location within the Government Accountability Office, the Comptroller General shall communicate in writing the substantive rationale, including detailed and case-specific reasons, for any such removal or transfer to both Houses of Congress (including to the appropriate congressional committees), not later than 30 days before the removal or transfer.

(C) If there is an open or completed inquiry into the Inspector General that relates to the removal or transfer of the Inspector General under subparagraph (A), the written communication required under subparagraph (B) shall—

(i) identify each entity that is conducting, or that conducted, the inquiry; and

(ii) in the case of a completed inquiry, contain the findings made during the inquiry.

(D) Nothing in this paragraph shall prohibit a personnel action otherwise authorized by law, other than transfer or removal.

(3)(A) Subject to the other provisions of this paragraph, only the Comptroller General may place the Inspector General on non-duty status.

(B) If the Comptroller General places the Inspector General on non-duty status, the Comptroller General shall communicate in writing the substantive rationale, including detailed and case-specific reasons, for the change in status to both Houses of Congress (including to the appropriate congressional committees) not later than 15 days before the date on which the change in status takes effect, except that the Comptroller General may submit that communication not later than the date on which the change in status takes effect if—

(i) the Comptroller General has made a determination that the continued presence of the Inspector General in the workplace poses a specific threat; and

(ii) in the communication, the Comptroller General includes a report on the determination described in clause (i), which shall include—

(I) the substantive rationale, including detailed and case-specific reasons, for the determination made under clause (i);

(II) an identification of each entity that is conducting, or that conducted, any inquiry upon which the determination under clause (i) was made; and

(III) in the case of an inquiry described in subclause (II) that is completed, the findings made during that inquiry.

(C) The Comptroller General may not place the Inspector General on non-duty status during the 30-day period preceding the date on which the Inspector General is removed or transferred under paragraph (2)(A) unless the Comptroller General—

(i) has made a determination that the continued presence of the Inspector General in the workplace poses a specific threat; and

(ii) not later than the date on which the change in status takes effect, submits to both Houses of Congress (including to the appropriate congressional committees) a written communication that contains the information required under subparagraph (B), including the report required under clause (ii) of that subparagraph.

(D) Nothing in this paragraph may be construed to limit or otherwise modify any statutory protection that is afforded to the Inspector General or a personnel action that is otherwise authorized by law.

(4) The Inspector General shall be paid at an annual rate of pay equal to $5,000 less than the annual rate of pay of the Comptroller General, and may not receive any cash award or bonus, including any award under chapter 45 of title 5.

(c) AUTHORITY OF INSPECTOR GENERAL.—In addition to the authority otherwise provided by this section, the Inspector General, in carrying out the provisions of this section, may—

(1) have access to all records, reports, audits, reviews, documents, papers, recommendations, or other material that relate to programs and operations of the Government Accountability Office;

(2) make such investigations and reports relating to the administration of the programs and operations of the Government Accountability Office as are, in the judgment of the Inspector General, necessary or desirable;

(3) request such documents and information as may be necessary for carrying out the duties and responsibilities provided by this section from any Federal agency;

(4) in the performance of the functions assigned by this section, obtain all information, documents, reports, answers, records, accounts, papers, and other data and documentary evidence from a person not in the United States Government or from a Federal agency, to the same extent and in the same manner as the Comptroller General under the authority and procedures available to the Comptroller General in section 716 of this title;

(5) administer to or take from any person an oath, affirmation, or affidavit, whenever necessary in the performance of the functions assigned by this section, which oath, affirmation, or affidavit when administered or taken by or before an employee of the Office of Inspector General designated by the Inspector General shall have the same force and effect as if administered or taken by or before an officer having a seal;

(6) have direct and prompt access to the Comptroller General when necessary for any purpose pertaining to the performance of functions and responsibilities under this section;

(7) report expeditiously to the Attorney General whenever the Inspector General has reasonable grounds to believe there has been a violation of Federal criminal law; and

(8) provide copies of all reports to the Audit Advisory Committee of the Government Accountability Office and provide such additional information in connection with such reports as is requested by the Committee.

(d) COMPLAINTS BY EMPLOYEES.—

(1) The Inspector General—

(A) subject to subparagraph (B), may receive, review, and investigate, as the Inspector General considers appropriate, complaints or information from an employee of the Government Accountability Office concerning the possible existence of an activity constituting a violation of any law, rule, or regulation, mismanagement, or a gross waste of funds; and

(B) shall refer complaints or information concerning violations of personnel law, rules, or regulations to established investigative and adjudicative entities of the Government Accountability Office.

(2) The Inspector General shall not, after receipt of a complaint or information from an employee, disclose the identity of the employee without the consent of the employee, unless the Inspector General determines such disclosure is unavoidable during the course of the investigation.

(3) Any employee who has authority to take, direct others to take, recommend, or approve any personnel action, shall not, with respect to such authority, take or threaten to take any action against any employee as a reprisal

for making a complaint or disclosing information to the Inspector General, unless the complaint was made or the information disclosed with the knowledge that it was false or with willful disregard for its truth or falsity.

(e) SEMIANNUAL REPORTS.—(1) The Inspector General shall submit semiannual reports summarizing the activities of the Office of the Inspector General to the Comptroller General. Such reports shall include, but need not be limited to—

(A) a summary of each significant report made during the reporting period, including a description of significant problems, abuses, and deficiencies disclosed by such report;

(B) a description of the recommendations for corrective action made with respect to significant problems, abuses, or deficiencies described pursuant to subparagraph (A);

(C) a summary of the progress made in implementing such corrective action described pursuant to subparagraph (B); and

(D) information concerning any disagreement the Comptroller General has with a recommendation of the Inspector General.

(2) The Comptroller General shall transmit the semiannual reports of the Inspector General, together with any comments the Comptroller General considers appropriate, to Congress within 30 days after receipt of such reports.

(f) INDEPENDENCE IN CARRYING OUT DUTIES AND RESPONSIBILITIES.—

(1) PROHIBITION.—The Comptroller General may not prevent or prohibit the Inspector General from carrying out any of the duties or responsibilities of the Inspector General under this section.

(2) BUDGET INDEPENDENCE.—The Comptroller General shall include the annual budget request of the Inspector General in the budget of the Government Accountability Office without change.

(g) AUTHORITY FOR STAFF.—

(1) IN GENERAL.—The Inspector General shall select, appoint, and employ (including fixing and adjusting the rates of pay of) such personnel as may be necessary to carry out this section consistent with the provisions of this title governing selections, appointments, and employment (including the fixing and adjusting the rates of pay) in the Government Accountability Office. Such personnel shall be appointed, promoted, and assigned only on the basis of merit and fitness, but without regard to those provisions of title 5 governing appointments and other personnel actions in the competitive service.

(2) EXPERTS AND CONSULTANTS.—The Inspector General may procure temporary and intermittent services under section 3109 of title 5 at rates not to exceed the daily equivalent of the annual rate of basic pay for level IV of the Executive Schedule under section 5315 of such title.

(3) INDEPENDENCE IN APPOINTING STAFF.—No individual may carry out any of the duties or responsibilities of the Office of the Inspector General unless the individual is appointed by the Inspector General, or provides services obtained by the Inspector General, pursuant to this paragraph.

(4) LIMITATION ON PROGRAM RESPONSIBILITIES.—The Inspector General and any individual carrying out any of the duties or responsibilities of the Office of the Inspector General are prohibited from performing any program responsibilities.

(5) LEGAL ADVICE.—The Inspector General shall, in accordance with applicable laws and regulations governing selections, appointments, and employment at the Government Accountability Office, obtain legal advice from a counsel reporting directly to the Inspector General or another Inspector General.

(h) OFFICE SPACE.—The Comptroller General shall provide the Office of the Inspector General—

(1) appropriate and adequate office space;

(2) such equipment, office supplies, and communications facilities and services as may be necessary for the operation of the Office of the Inspector General;

(3) necessary maintenance services for such office space, equipment, office supplies, and communications facilities; and

(4) equipment and facilities located in such office space.

(i) DEFINITION.—As used in this section, the term ''Federal agency'' means a department, agency, instrumentality, or unit thereof, of the Federal Government.

(Added Pub. L. 110–323, §5(a), Sept. 22, 2008, 122 Stat. 3544; amended Pub. L. 118–131, §2, Nov. 25, 2024, 138 Stat. 1641.)

Editorial Notes

AMENDMENTS

2024—Subsec. (b)(2). Pub. L. 118–131, §2(1)(A), designated existing provisions as subpar. (A), struck out ''The Comptroller General shall, promptly upon such removal, communicate in writing the reasons for any such removal to each House of Congress.'' at end of subpar. (A), and added subpars. (B) to (D).

Subsecs. (b)(3), (4). Pub. L. 118–131, §2(1)(B), (C), added par. (3) and redesignated former par. (3) as (4).

Subsec. (f). Pub. L. 118–131, §2(2), designated existing provisions as par. (1), inserted heading, and added par. (2).

Subsec. (g)(1). Pub. L. 118–131, §2(3)(A), struck out '', except that no personnel of the Office may be paid at an annual rate greater than $1,000 less than the annual rate of pay of the Inspector General'' after ''competitive service''.

Subsec. (g)(5). Pub. L. 118–131, §2(3)(B), added par. (5).

Statutory Notes and Related Subsidiaries

INCUMBENT

Pub. L. 110–323, §5(b), Sept. 22, 2008, 122 Stat. 3547, provided that: ''The individual who serves in the position of Inspector General of the Government Accountability Office on the date of the enactment of this Act [Sept. 22, 2008] shall continue to serve in such position subject to removal in accordance with the amendments made by this section [enacting this section].''

SUBCHAPTER II—GENERAL DUTIES AND POWERS

§ 711. General authority

The Comptroller General may—

(1) prescribe regulations to carry out the duties and powers of the Comptroller General;

(2) delegate the duties and powers of the Comptroller General to officers and employees of the Government Accountability Office as the Comptroller General decides is necessary to carry out those duties and powers;

(3) regulate the practice of representatives of persons before the Office; and

(4) administer oaths to witnesses when auditing and settling accounts.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 889; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
711	31:44(1st sentence).	June 10, 1921, ch. 18, § 304(1st par. 1st sentence), 42 Stat. 24.
	31:52(c), (d).	June 10, 1921, ch. 18, § 311(c), (d), 42 Stat. 25; Feb. 15, 1980, Pub. L. 96–191, § 8(e)(4), 94 Stat. 33.
	31:52–1(related to direct).	Feb. 15, 1980, Pub. L. 96–191, § 2(related to direct), 94 Stat. 27.
	31:117.	R.S. § 297.

In clause (1), the words ''may . . . prescribe regulations to carry out the duties and powers of the Comptroller General'' are substituted for ''shall make such rules and regulations as may be necessary for carrying on the work of the General Accounting Office'' in 31:52(d) for consistency.

In clause (2), the word ''delegate'' is substituted for ''direct'' in 31:52–1, and the words ''officers and employees'' are substituted for ''personnel'', and 31:52(c) is omitted, for consistency in the revised title and with other titles of the United States Code.

In clause (3), the words ''rules and'' in 31:52(d) are omitted as surplus. The words ''representatives of persons'' are substituted for ''attorneys'' for clarity and consistency in the revised title.

In clause (4), the words ''in any case in which they may deem it necessary for the due'' in 31:117 are omitted as surplus. The words ''auditing and settling'' are substituted for ''examination'' for consistency. The words ''with which they shall be charged'' are omitted because of the restatement.

Editorial Notes

AMENDMENTS

2004—Par. (2). Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office''.

EXPIRED APPROPRIATIONS AVAILABLE FOR DEPOSIT INTO EMPLOYEES' COMPENSATION FUND

Pub. L. 113–6, div. F, title VI, § 1611, Mar. 26, 2013, 127 Stat. 427, provided that:

''(a) IN GENERAL.—Available balances of expired Government Accountability Office appropriations shall be available to the Government Accountability Office to make the deposit to the credit of the Employees' Compensation Fund required by section 8147(b) of title 5[,] United States Code.

''(b) EFFECTIVE DATE.—This section shall apply with respect to fiscal year 2013 and each fiscal year thereafter.''

§ 712. Investigating the use of public money

The Comptroller General shall—

(1) investigate all matters related to the receipt, disbursement, and use of public money;

(2) estimate the cost to the United States Government of complying with each restriction on expenditures of a specific appropriation in a general appropriation law and report each estimate to Congress with recommendations the Comptroller General considers desirable;

(3) analyze expenditures of each executive agency the Comptroller General believes will help Congress decide whether public money has been used and expended economically and efficiently;

(4) make an investigation and report ordered by either House of Congress or a committee of Congress having jurisdiction over revenue, appropriations, or expenditures; and

(5) give a committee of Congress having jurisdiction over revenue, appropriations, or expenditures the help and information the committee requests.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 889.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
712(1)	31:53(a)(1st sentence words before 5th comma).	June 10, 1921, ch. 18, § 312(a)(1st sentence words before 5th comma), (b), 42 Stat. 25.
712(2)	31:59.	Aug. 2, 1946, ch. 753, §§ 205, 206(1st sentence), 60 Stat. 837.
712(3)	31:60(1st sentence).	
712(4)	31:53(b)(1st sentence).	
712(5)	31:53(b)(last sentence).	

In clause (1), the words ''at the seat of government or elsewhere'' are omitted as surplus.

In clause (2), the words ''estimate the cost to the United States Government of complying with each restriction on expenditures'' are substituted for ''make a full and complete study of restrictions . . . limiting the expenditure therein with a view to determining the cost to the Government incident to complying with such restrictions'', and the word ''desirable'' is substituted for ''necessary or desirable'', to eliminate unnecessary words.

In clause (3), the words ''executive agency'' are substituted for ''agency in the executive branch of the Government (including Government corporations)'' because of section 102 of the revised title.

In clause (4), the words ''committee of Congress'' are substituted for ''committee of either House'' for consistency.

In clause (5), the words ''at the request of any such committee, direct assistants from his office'' are omitted as surplus.

Statutory Notes and Related Subsidiaries

OVERSIGHT AND AUDIT AUTHORITY

Pub. L. 116–136, div. B, title IX, § 19010, Mar. 27, 2020, 134 Stat. 579, as amended by Pub. L. 116–260, div. N, title II, § 282, Dec. 27, 2020, 134 Stat. 1984, provided that:

''(a) DEFINITIONS.—In this section—

''(1) the term 'appropriate congressional committees' means—

''(A) the Committee on Appropriations of the Senate;

''(B) the Committee on Homeland Security and Governmental Affairs of the Senate;

''(C) the Committee on Health, Education, Labor, and Pensions of the Senate;

''(D) the Committee on Appropriations of the House of Representatives;

''(E) the Committee on Homeland Security of the House of Representatives;

''(F) the Committee on Oversight and Reform [now Committee on Oversight and Accountability] of the House of Representatives;

''(G) the Committee on Energy and Commerce of the House of Representatives;

''(H) the Committee on Finance of the Senate; and

''(I) the Committee on Ways and Means of the House of Representatives; and

''(2) the term 'Comptroller General' means the Comptroller General of the United States.

''(b) AUTHORITY.—The Comptroller General shall conduct monitoring and oversight of the exercise of authorities, or the receipt, disbursement, and use of funds made available, under this Act [div. B of Pub. L. 116–136, see Tables for classification] or any other Act to prepare for, respond to, and recover from the Coronavirus 2019 pandemic and the effect of the pandemic on the health, economy, and public and private institutions of the United States, including public health and homeland security efforts by the Federal Government and the use of selected funds under this or any other Act related to the Coronavirus 2019 pandemic and a comprehensive audit and review of charges made to Federal contracts pursuant to authorities provided in the Coronavirus Aid, Relief, and Economic Security Act [Pub. L. 116–136, see Tables for classification].

''(c) BRIEFINGS AND REPORTS.—In conducting monitoring and oversight under subsection (b), the Comptroller General shall—

''(1) during the period beginning on the date of enactment of this Act [Mar. 27, 2020] and ending on the date on which the national emergency declared by the President under the National Emergencies Act (50 U.S.C. 1601 et seq.) with respect to the Coronavirus Disease 2019 (COVID–19) expires, offer regular briefings on not less frequently than a monthly basis to the appropriate congressional committees regarding Federal public health and homeland security efforts;

''(2) publish reports regarding the ongoing monitoring and oversight efforts, which, along with any audits and investigations conducted by the Comptroller General, shall be submitted to the appropriate congressional committees and posted on the website of the Government Accountability Office—

''(A) not later than 90 days after the date of enactment of this Act, and every other month thereafter until the date that is 1 year after the date of enactment of this Act; and

''(B) after the period described in subparagraph (A), on a periodic basis; and

''(3) submit to the appropriate congressional committees additional reports as warranted by the findings of the monitoring and oversight activities of the Comptroller General.

''(d) ACCESS TO INFORMATION.—

''(1) RIGHT OF ACCESS.—In conducting monitoring and oversight activities under this section, the Comptroller General shall have access to records, upon request, of any Federal, State, or local agency, contractor, grantee, recipient, or subrecipient pertaining to any Federal effort or assistance of any type related to the Coronavirus 2019 pandemic under this Act or any other Act, including private entities receiving such assistance.

''(2) COPIES.—The Comptroller General may make and retain copies of any records accessed under paragraph (1) as the Comptroller General determines appropriate.

''(3) INTERVIEWS.—In addition to such other authorities as are available, the Comptroller General or a designee of the Comptroller General may interview Federal, State, or local officials, contractor staff, grantee staff, recipients, or subrecipients pertaining to any Federal effort or assistance of any type related to the Coronavirus 2019 pandemic under this or any other Act, including private entities receiving such assistance.

''(4) INSPECTION OF FACILITIES.—As determined necessary by the Comptroller General, the Government Accountability Office may inspect facilities at which Federal, State, or local officials, contractor staff, grantee staff, or recipients or subrecipients carry out their responsibilities related to the Coronavirus 2019 pandemic.

''(5) ENFORCEMENT.—Access rights under this subsection shall be subject to enforcement consistent with section 716 of title 31, United States Code.

''(e) RELATIONSHIP TO EXISTING AUTHORITY.—Nothing in this section shall be construed to limit, amend, supersede, or restrict in any manner any existing authority of the Comptroller General.''

IDENTIFICATION, CONSOLIDATION, AND ELIMINATION OF DUPLICATIVE GOVERNMENT PROGRAMS

Pub. L. 111–139, title II, § 21, Feb. 12, 2010, 124 Stat. 29, provided that: ''The Comptroller General of the Government Accountability Office shall conduct routine investigations to identify programs, agencies, offices, and initiatives with duplicative goals and activities within Departments and governmentwide and report annually to Congress on the findings, including the cost of such duplication and with recommendations for consolidation and elimination to reduce duplication identifying specific rescissions.''

REPORT ON TOBACCO SETTLEMENT AGREEMENT

Pub. L. 107–171, title X, § 10908, May 13, 2002, 116 Stat. 538, provided that: ''Not later than December 31, 2002, and annually thereafter through 2006, the Comptroller General shall submit to Congress a report that describes all programs and activities that States have carried out using funds received under all phases of the Master Settlement Agreement of 1997.''

§ 713. Audit of Internal Revenue Service, Tax and Trade Bureau, and Bureau of Alcohol, Tobacco, Firearms, and Explosives

(a) Under regulations of the Comptroller General, the Comptroller General shall audit the Internal Revenue Service and the Tax and Trade Bureau, Department of the Treasury, and the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice of the Department of the Treasury.[1] An audit under this section does not affect a final decision of the Secretary of the Treasury under section 6406 of the Internal Revenue Code of 1986 (26 U.S.C. 6406).

(b)(1) To carry out this section and to the extent provided by and only subject to section 6103 of the Internal Revenue Code of 1986 (26 U.S.C. 6103)—

(A) returns and return information (as defined in section 6103(b) of the Internal Revenue Code of 1986 (26 U.S.C. 6103(b)) shall be made available to the Comptroller General; and

(B) records and property of, or used by, the Service or either Bureau, shall be made available to the Comptroller General.

(2) At least once every 6 months, the Comptroller General shall designate each officer and employee of the Government Accountability Office by name and title to whom returns, return information, or records or property of the Service or either Bureau that can identify a particular taxpayer may be made available. Each designation or a certified copy of the designation shall be sent to the Committee on Finance of the Senate, the Committee on Ways and Means of the House of Representatives, the Committee on Governmental Affairs of the Senate, the Committee on Government Operations of the House, the Joint Committee on Taxation, the Commissioner of Internal Revenue, the Tax and Trade Bureau, Department of the Treasury, and the Director of the Bureau of Alcohol, To-

[1] So in original.

bacco, Firearms, and Explosives, Department of Justice.

(3) Except as expressly provided by law, an officer or employee of the Office may make known information derived from a record or property of, or in use by, the Service or either Bureau that can identify a particular taxpayer only to another officer or employee of the Office whose duties or powers require that the record or property be made known.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 889; Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 107–296, title XI, § 1112(m), Nov. 25, 2002, 116 Stat. 2277; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
713(a)	31:67(d)(1).	Sept. 12, 1950, ch. 946, 64 Stat. 832, § 117(d)(1)–(3); added Oct. 7, 1977, Pub. L. 95–125, § 1, 91 Stat. 1104.
713(b)(1) ..	31:67(d)(2)(1st sentence less proviso).	
713(b)(2) ..	31:67(d)(3).	
713(b)(3) ..	31:67(d)(2)(1st sentence proviso, last sentence).	

In subsection (a), the words ''rules and'' and ''findings or'' are omitted as surplus. The words ''or his delegate'' are omitted as unnecessary because of sections 301(b) and 321(a)(2) of the revised title.

In subsection (b)(1), before clause (A), the words ''To carry out'' are substituted for ''For the purposes of, and to the extent necessary in, making the audits required by'', and the word ''only'' is substituted for ''but notwithstanding the provisions of any other law'', to eliminate unnecessary words. The words ''the requirements imposed by'' are omitted as surplus. The words ''Comptroller General'' are substituted for ''representatives of the General Accounting Office'' for consistency. In clause (B), the word ''records'' is substituted for ''books, accounts, financial records, reports, files, papers'' for consistency in the revised title and with other titles of the United States Code. The words ''other'' and ''things'' are omitted as surplus.

In subsection (b)(2), the words ''in writing'' and ''pursuant to the provisions of paragraph (2) of this subsection'' are omitted as surplus. The words ''records or property of the Service or the Bureau'' are substituted for ''any information described in clause (B) of such paragraph (2)'' for clarity. The words ''in a form . . . be associated with or otherwise . . . directly or indirectly'', ''such written'', and ''promptly'' are omitted as surplus.

In subsection (b)(3), the words ''divulge . . . in any manner whatever to any person'' are omitted as surplus. The words ''information derived from a record or property of, or in use by, the Service or the Bureau'' are substituted for ''any information described in clause (B)'' for clarity and consistency. The words ''in a form . . . be associated with or otherwise . . . directly or indirectly'' are omitted as surplus. The word ''powers'' is substituted for ''responsibilities'' for consistency. The words ''that the record or property be made known'' are substituted for ''such disclosure'' for clarity. The text of 31:67(d)(2)(last sentence) is omitted as surplus.

Editorial Notes

AMENDMENTS

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

2002—Pub. L. 107–296, § 1112(m)(1), substituted '', Tax and Trade Bureau, and Bureau of Alcohol, Tobacco, Firearms, and Explosives'' for ''and Bureau of Alcohol, Tobacco, and Firearms'' in section catchline.

Subsec. (a). Pub. L. 107–296, § 1112(m)(2), substituted ''Tax and Trade Bureau, Department of the Treasury, and the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice'' for ''Bureau of Alcohol, Tobacco, and Firearms,''.

Subsec. (b)(1)(B). Pub. L. 107–296, § 1112(m)(3)(A), substituted ''or either Bureau'' for ''or the Bureau''.

Subsec. (b)(2). Pub. L. 107–296, § 1112(m)(3)(B), substituted ''or either Bureau'' for ''or the Bureau'' and ''the Tax and Trade Bureau, Department of the Treasury, and the Director of the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice'' for ''and the Director of the Bureau''.

Subsec. (b)(3). Pub. L. 107–296, § 1112(m)(3)(C), substituted ''or either Bureau'' for ''or the Bureau''.

1986—Subsecs. (a), (b)(1). Pub. L. 99–514 substituted ''Internal Revenue Code of 1986'' for ''Internal Revenue Code of 1954'' wherever appearing.

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.

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107–296 effective 60 days after Nov. 25, 2002, see section 4 of Pub. L. 107–296, set out as an Effective Date note under section 101 of Title 6, Domestic Security.

§ 714. Audit of Financial Institutions Examination Council, Federal Reserve Board, Federal reserve banks, Federal Deposit Insurance Corporation, and Office of Comptroller of the Currency

(a) In this section, ''agency'' means the Financial Institutions Examination Council, the Board of Governors of the Federal Reserve System (in this section referred to as the ''Board''), Federal reserve banks, the Federal Deposit Insurance Corporation, and the Office of the Comptroller of the Currency.

(b) Under regulations of the Comptroller General, the Comptroller General shall audit an agency, but may carry out an onsite examination of an open insured bank or bank holding company only if the appropriate agency has con-

sented in writing. Audits of the Board and Federal reserve banks may not include—

(1) transactions for or with a foreign central bank, government of a foreign country, or nonprivate international financing organization;

(2) deliberations, decisions, or actions on monetary policy matters, including discount window operations, reserves of member banks, securities credit, interest on deposits, and open market operations;

(3) transactions made under the direction of the Federal Open Market Committee; or

(4) a part of a discussion or communication among or between members of the Board and officers and employees of the Federal Reserve System related to clauses (1)–(3) of this subsection.

(c)(1) Except as provided in this subsection, an officer or employee of the Government Accountability Office may not disclose information identifying an open bank, an open bank holding company, or a customer of an open or closed bank or bank holding company. The Comptroller General may disclose information related to the affairs of a closed bank or closed bank holding company identifying a customer of the closed bank or closed bank holding company only if the Comptroller General believes the customer had a controlling influence in the management of the closed bank or closed bank holding company or was related to or affiliated with a person or group having a controlling influence.

(2) An officer or employee of the Office may discuss a customer, bank, or bank holding company with an official of an agency and may report an apparent criminal violation to an appropriate law enforcement authority of the United States Government or a State.

(3) Except as provided under paragraph (4), an officer or employee of the Government Accountability Office may not disclose to any person outside the Government Accountability Office information obtained in audits or examinations conducted under subsection (e) and maintained as confidential by the Board or the Federal reserve banks.

(4) This subsection shall not—

(A) authorize an officer or employee of an agency to withhold information from any committee or subcommittee of jurisdiction of Congress, or any member of such committee or subcommittee; or

(B) limit any disclosure by the Government Accountability Office to any committee or subcommittee of jurisdiction of Congress, or any member of such committee or subcommittee.

(d)(1) To carry out this section, all records and property of or used by an agency, including samples of reports of examinations of a bank or bank holding company the Comptroller General considers statistically meaningful and workpapers and correspondence related to the reports shall be made available to the Comptroller General. The Comptroller General shall have access to the officers, employees, contractors, and other agents and representatives of an agency and any entity established by an agency at any reasonable time as the Comptroller General may request. The Comptroller General may make and retain copies of such books, accounts, and other records as the Comptroller General determines appropriate. The Comptroller General shall give an agency a current list of officers and employees to whom, with proper identification, records and property may be made available, and who may make notes or copies necessary to carry out an audit.

(2) The Comptroller General shall prevent unauthorized access to records, copies of any record, or property of or used by an agency or any person or entity described in paragraph (3)(A) that the Comptroller General obtains during an audit.

(3)(A) For purposes of conducting audits and examinations under subsection (e) or (f), the Comptroller General shall have access, upon request, to any information, data, schedules, books, accounts, financial records, reports, files, electronic communications, or other papers, things or property belonging to or in use by—

(i) any entity established by any action taken by the Board or the Federal Reserve banks described under subsection (e) or (f);

(ii) any entity participating in or receiving assistance from any action taken by the Board or the Federal Reserve banks described under subsection (e) or (f), to the extent that the access and request relates to that assistance; and

(iii) the officers, directors, employees, independent public accountants, financial advisors and any and all representatives of any entity described under clause (i) or (ii); to the extent that the access and request relates to that assistance;

(B) The Comptroller General shall have access as provided under subparagraph (A) at such time as the Comptroller General may request. The Comptroller General may make and retain copies of books, accounts, and other records provided under subparagraph (A) as the Comptroller General deems appropriate. The Comptroller General shall provide to any person or entity described in subparagraph (A) a current list of officers and employees to whom, with proper identification, records and property may be made available, and who may make notes or copies necessary to carry out a[1] audit or examination under this subsection.

(C) Each contract, term sheet, or other agreement between the Board or any Federal reserve bank (or any entity established by the Board or any Federal reserve bank) and an entity receiving assistance from any action taken by the Board described under subsection (e) or (f) shall provide for access by the Comptroller General in accordance with this paragraph.

(e) Notwithstanding subsection (b), the Comptroller General may conduct audits, including onsite examinations when the Comptroller General determines such audits and examinations are appropriate, of any action taken by the Board under the third undesignated paragraph of section 13[2] of the Federal Reserve Act (12 U.S.C.

[1] So in original. Probably should be ''an''.

[2] See References in Text note below.

343); with respect to a single and specific partnership or corporation.

(f) AUDITS OF CREDIT FACILITIES OF THE FEDERAL RESERVE SYSTEM.—

(1) DEFINITIONS.—In this subsection, the following definitions shall apply:

(A) CREDIT FACILITY.—The term ''credit facility'' means a program or facility, including any special purpose vehicle or other entity established by or on behalf of the Board of Governors of the Federal Reserve System or a Federal reserve bank, authorized by the Board of Governors under section 13(3) of the Federal Reserve Act (12 U.S.C. 343), that is not subject to audit under subsection (e).

(B) COVERED TRANSACTION.—The term ''covered transaction'' means any open market transaction or discount window advance that meets the definition of ''covered transaction'' in section 11(s) of the Federal Reserve Act.

(2) AUTHORITY FOR AUDITS AND EXAMINATIONS.—Subject to paragraph (3), and notwithstanding any limitation in subsection (b) on the auditing and oversight of certain functions of the Board of Governors of the Federal Reserve System or any Federal reserve bank, the Comptroller General of the United States may conduct audits, including onsite examinations, of the Board of Governors, a Federal reserve bank, or a credit facility, if the Comptroller General determines that such audits are appropriate, solely for the purposes of assessing, with respect to a credit facility or a covered transaction—

(A) the operational integrity, accounting, financial reporting, and internal controls governing the credit facility or covered transaction;

(B) the effectiveness of the security and collateral policies established for the facility or covered transaction in mitigating risk to the relevant Federal reserve bank and taxpayers;

(C) whether the credit facility or the conduct of a covered transaction inappropriately favors one or more specific participants over other institutions eligible to utilize the facility; and

(D) the policies governing the use, selection, or payment of third-party contractors by or for any credit facility or to conduct any covered transaction.

(3) REPORTS AND DELAYED DISCLOSURE.—

(A) REPORTS REQUIRED.—A report on each audit conducted under paragraph (2) shall be submitted by the Comptroller General to the Congress before the end of the 90-day period beginning on the date on which such audit is completed.

(B) CONTENTS.—The report under subparagraph (A) shall include a detailed description of the findings and conclusions of the Comptroller General with respect to the matters described in paragraph (2) that were audited and are the subject of the report, together with such recommendations for legislative or administrative action relating to such matters as the Comptroller General may determine to be appropriate.

(C) DELAYED RELEASE OF CERTAIN INFORMATION.—

(i) IN GENERAL.—The Comptroller General shall not disclose to any person or entity, including to Congress, the names or identifying details of specific participants in any credit facility or covered transaction, the amounts borrowed by or transferred by or to specific participants in any credit facility or covered transaction, or identifying details regarding assets or collateral held or transferred by, under, or in connection with any credit facility or covered transaction, and any report provided under subparagraph (A) shall be redacted to ensure that such names and details are not disclosed.

(ii) DELAYED RELEASE.—The nondisclosure obligation under clause (i) shall expire with respect to any participant on the date on which the Board of Governors, directly or through a Federal reserve bank, publicly discloses the identity of the subject participant or the identifying details of the subject assets, collateral, or transaction.

(iii) GENERAL RELEASE.—The Comptroller General shall release a nonredacted version of any report on a credit facility 1 year after the effective date of the termination by the Board of Governors of the authorization for the credit facility. For purposes of this clause, a credit facility shall be deemed to have terminated 24 months after the date on which the credit facility ceases to make extensions of credit and loans, unless the credit facility is otherwise terminated by the Board of Governors.

(iv) EXCEPTIONS.—The nondisclosure obligation under clause (i) shall not apply to the credit facilities Maiden Lane, Maiden Lane II, and Maiden Lane III.

(v) RELEASE OF COVERED TRANSACTION INFORMATION.—The Comptroller General shall release a nonredacted version of any report regarding covered transactions upon the release of the information regarding such covered transactions by the Board of Governors of the Federal Reserve System, as provided in section 11(s) of the Federal Reserve Act.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 890; Pub. L. 101–73, title III, § 307(c), Aug. 9, 1989, 103 Stat. 353; Pub. L. 104–316, title I, § 115(a), Oct. 19, 1996, 110 Stat. 3834; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814; Pub. L. 111–22, div. A, title VIII, § 801, May 20, 2009, 123 Stat. 1662; Pub. L. 111–203, title III, § 378(2), title XI, § 1102, July 21, 2010, 124 Stat. 1570, 2115.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
714(a)	31:67(e)(2).	Sept. 12, 1950, ch. 946, 64 Stat. 832, § 117(e)(1)–(5), (7); added July 21, 1978, Pub. L. 95–320, § 2, 92 Stat. 391; Nov. 10, 1978, Pub. L. 95–630, § 1010, 92 Stat. 3696.
714(b)	31:67(e)(1), (3), (4).	
714(c)	31:67(e)(5).	
714(d)	31:67(e)(7).	

In subsection (a), the words ''Financial Institutions Examination Council, the Federal Reserve Board, Federal reserve banks, the Federal Deposit Insurance Corporation, and the Office of the Comptroller of the Currency'' are substituted for ''the agencies, banks, facilities, and corporation, listed in clauses (A), (B), (C), and (D) of paragraph (1)'' for clarity. The words ''and their branches and facilities'' are omitted as unnecessary because of section 4 of the Rules of Organization of the Federal Reserve System set out in 12:222(note).

In subsections (b) and (c), the words ''Comptroller General'' are substituted for ''General Accounting Office'' and ''Office'' for consistency.

In subsection (b), before clause (1), the words ''rules and'' are omitted as surplus. The word ''agency'' is substituted for 31:67(e)(1)(A)–(D) because of subsection (a). The words ''(hereinafter in this subsection referred to as the Office)'' are omitted because of the restatement. In clause (1), the words ''government of a foreign country'' are substituted for ''foreign governments'' for consistency. In clause (3), the words ''including transactions of the Federal Reserve System Open Market Account'' are omitted as surplus. In clause (4), the words ''oral, written, telegraphic, or telephonic'' are omitted as surplus.

In subsection (c)(1), the words ''otherwise'', ''to any person, nor shall the Office disclose in its report or otherwise outside of the Office'', ''in a form'', and ''specific'' are omitted as surplus.

In subsection (c)(2), the words ''An officer or employee of the Office'' are substituted for ''the Office or its employees'' for consistency in the revised title and with other titles of the United States Code. The word ''specific'' is omitted as surplus.

In subsection (c)(3), the words ''or subcommittee of the'' are omitted as surplus. The words ''authorized to have the information'' are substituted for ''duly authorized'' for clarity.

In subsection (d)(1), the words ''To carry out this section, all records and property of or used by an agency . . . shall be made available to the Comptroller General'' are substituted for 31:67(e)(7)(A)(words before 11th comma) for consistency in the revised title and with other titles of the Code and to eliminate unnecessary words. The words ''without deletions'' are omitted as surplus. The words ''from whatever source'' and ''whether or not a part of the reports'' are omitted as surplus. The words ''shall have the authority to authorize Office personnel to conduct such audits and to have access to agency materials described in subparagraph (A) and'' are omitted because of sections 702(b) and 711 of the revised title. The words ''records and property'' are substituted for ''such agency materials'' for clarity and consistency.

In subsection (d)(2), the words ''records and property of or used by an agency'' are substituted for ''agency materials described in subparagraph (A)'' for consistency. The words ''The Comptroller General shall prevent unauthorized access to records or property'' are substituted for 31:67(e)(7)(D)(last sentence) for clarity.

Editorial Notes

References in Text

The third undesignated paragraph of section 13 of the Federal Reserve Act, referred in subsec. (e), is deemed to be a reference to section 13(3) of the Federal Reserve Act, which is classified to section 343(3) of Title 12, Banks and Banking. See section 1101(c) of Pub. L. 111–203, set out as a note under section 343 of Title 12.

Section 11(s) of the Federal Reserve Act, referred to in subsec. (f)(1)(B), (3)(C)(v), is classified to section 248(s) of Title 12, Banks and Banking.

Amendments

2010—Subsec. (a). Pub. L. 111–203, §378(2), substituted ''and the Office of the Comptroller of the Currency.'' for ''the Office of the Comptroller of the Currency, and the Office of Thrift Supervision.''

Subsec. (d)(2). Pub. L. 111–203, §1102(b)(1), inserted ''or any person or entity described in paragraph (3)(A)'' after ''used by an agency''.

Subsec. (d)(3). Pub. L. 111–203, §1102(b)(2), inserted ''or (f)'' after ''subsection (e)'' wherever appearing.

Subsec. (d)(3)(A)(i). Pub. L. 111–203, §1102(b)(3), inserted ''or the Federal Reserve banks'' after ''by the Board''.

Subsec. (d)(3)(A)(ii). Pub. L. 111–203, §1102(b)(3), (4), inserted ''participating in or'' after ''any entity'' and ''or the Federal Reserve banks'' after ''by the Board''.

Subsec. (d)(3)(B). Pub. L. 111–203, §1102(b)(5), inserted at end ''The Comptroller General may make and retain copies of books, accounts, and other records provided under subparagraph (A) as the Comptroller General deems appropriate. The Comptroller General shall provide to any person or entity described in subparagraph (A) a current list of officers and employees to whom, with proper identification, records and property may be made available, and who may make notes or copies necessary to carry out a audit or examination under this subsection.''

Subsec. (f). Pub. L. 111–203, §1102(a), added subsec. (f).

2009—Subsec. (a). Pub. L. 111–22, §801(a)(1), substituted ''Board of Governors of the Federal Reserve System (in this section referred to as the 'Board'),'' for ''Federal Reserve Board,''.

Subsec. (b). Pub. L. 111–22, §801(a)(2)(A), which directed substitution of ''Board'' for ''Federal Reserve Board,'' in introductory provisions, was executed by making the substitution for ''Federal Reserve Board'' to reflect the probable intent of Congress.

Subsec. (b)(4). Pub. L. 111–22, §801(a)(2)(B), struck out ''of Governors'' after ''Board''.

Subsec. (c)(3), (4). Pub. L. 111–22, §801(b), added pars. (3) and (4) and struck out former par. (3) which read as follows: ''This subsection does not authorize an officer or employee of an agency to withhold information from a committee of Congress authorized to have the information.''

Subsec. (d)(1). Pub. L. 111–22, §801(c)(1), inserted after first sentence ''The Comptroller General shall have access to the officers, employees, contractors, and other agents and representatives of an agency and any entity established by an agency at any reasonable time as the Comptroller General may request. The Comptroller General may make and retain copies of such books, accounts, and other records as the Comptroller General determines appropriate.''

Subsec. (d)(2). Pub. L. 111–22, §801(c)(2), inserted '', copies of any record,'' after ''records''.

Subsec. (d)(3). Pub. L. 111–22, §801(c)(3), added par. (3).

Subsec. (e). Pub. L. 111–22, §801(d), added subsec. (e).

2004—Subsec. (c)(1). Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office''.

1996—Subsec. (d). Pub. L. 104–316 struck out at end of par. (1) ''An agency shall give the Comptroller General suitable and lockable offices and furniture, telephones, and access to copying facilities.'' and amended par. (2) generally. Prior to amendment, par. (2) read as follows: ''Except for the temporary removal of workpapers of the Comptroller General that do not identify a customer of an open or closed bank or bank holding company, an open bank, or an open bank holding company, all workpapers of the Comptroller General and records and property of or used by an agency that the Comptroller General possesses during an audit, shall remain in the agency. The Comptroller General shall prevent unauthorized access to records or property.''

1989—Subsec. (a). Pub. L. 101–73 inserted reference to Office of Thrift Supervision.

Statutory Notes and Related Subsidiaries

Effective Date of 2010 Amendment

Amendment by section 378(2) of Pub. L. 111–203 effective on the transfer date, see section 351 of Pub. L. 111–203, set out as a note under section 906 of Title 2, The Congress.

Amendment by section 1102 of Pub. L. 111–203 effective 1 day after July 21, 2010, except as otherwise provided, see section 4 of Pub. L. 111–203, set out as an Effective Date note under section 5301 of Title 12, Banks and Banking.

§ 715. Audit of accounts and operations of the District of Columbia government

(a) In addition to the audit carried out under section 455 of the District of Columbia Home Rule Act (Public Law 93–198, 87 Stat. 803; D.C. Code, § 47–117), the Comptroller General each year shall audit the accounts and operations of the District of Columbia government. An audit shall be carried out according to principles, under regulations, and in a way the Comptroller General prescribes. When prescribing the procedures to follow and the extent of the inspection of records, the Comptroller General shall consider generally accepted principles of auditing, including the effectiveness of accounting organizations and systems, internal audit and control, and related administrative practices.

(b) The Comptroller General shall submit each audit report to Congress and (other than the audit reports of the District of Columbia Courts) the Mayor and Council of the District of Columbia. The report shall include the scope of an audit, information the Comptroller General considers necessary to keep Congress, the Mayor, and the Council informed of operations audited, and recommendations the Comptroller General considers advisable.

(c)(1) By the 90th day after receiving an audit report from the Comptroller General, the Mayor shall state in writing to the Council measures the District of Columbia government is taking to comply with the recommendations of the Comptroller General. A copy of the statement shall be sent to Congress.

(2) After the Council receives the statement of the Mayor, the Council may make available for public inspection the report of the Comptroller General and other material the Council considers pertinent.

(d) To carry out this section, records and property of or used by the District of Columbia government necessary to make an audit easier shall be made available to the Comptroller General. The Mayor shall provide facilities to carry out an audit.

(e) Not later than March 1 of each year, the Comptroller General shall submit to the Committee on the District of Columbia of the House of Representatives and the Subcommittee on General Services, Federalism, and the District of Columbia of the Committee on Governmental Affairs of the Senate a review of the report of the breakdown of the independently audited revenues of the District of Columbia for the preceding fiscal year by revenues derived from the Federal Government and revenues derived from sources other than the Federal Government that is included in the independent annual audit of the funds of the District of Columbia conducted for such fiscal year.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 891; Pub. L. 102–102, § 2(c)(2), Aug. 17, 1991, 105 Stat. 496; Pub. L. 105–33, title XI, §§ 11244(b), 11717(b), Aug. 5, 1997, 111 Stat. 754, 786.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
715(a)	31:61(a)(1st, 2d sentences).	Dec. 24, 1973, Pub. L. 93–198, § 736, 87 Stat. 823.
715(b)	31:61(b)(1).	
715(c)(1) ..	31:61(b)(3).	
715(c)(2) ..	31:61(b)(2).	
715(d)	31:61(a)(last sentence).	

In subsection (a), the words ''Comptroller General'' are substituted for ''General Accounting Office'' for consistency. The words ''of Columbia'' are added for clarity. The words ''rules and'' are omitted as surplus. The word ''way'' is substituted for ''procedures'' and ''detail'' to eliminate unnecessary words. The words ''of the United States'' are omitted as surplus. The word ''records'' is substituted for ''vouchers and other documents'' to eliminate unnecessary words.

In subsection (b), the words ''of the District of Columbia'' are added for clarity. The words ''comments and'' are omitted as surplus. The word ''audited'' is substituted for ''to which the reports relate'' for consistency and to eliminate unnecessary words. The words ''with respect thereto'' are omitted as surplus.

In subsection (c)(2), the words ''After the Council receives the statement of the Mayor'' are substituted for ''After the Mayor has had an opportunity to be heard'', and the words ''of the Comptroller General'' are added, for clarity. The word ''thereto'' is omitted as surplus.

In subsection (d), the words ''To carry out this section'' are added for clarity. The words ''records and property of or used by . . . shall be made available to the Comptroller General'' are substituted for 31:61(a)(last sentence 1st–30th words) for consistency in the revised title and with other titles of the United States Code and to eliminate unnecessary words. The words ''of Columbia government'' are added for consistency. The words ''The Mayor shall provide facilities to carry out an audit'' are substituted for 31:61(a)(last sentence words after last comma) for clarity.

Editorial Notes

AMENDMENTS

1997—Subsec. (a). Pub. L. 105–33, § 11717(b), substituted ''District of Columbia Home Rule Act'' for ''District of Columbia Self-Government and Governmental Reorganization Act''.

Subsec. (b). Pub. L. 105–33, § 11244(b), substituted ''and (other than the audit reports of the District of Columbia Courts) the Mayor'' for ''and the Mayor''.

1991—Subsec. (e). Pub. L. 102–102 added subsec. (e).

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.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105–33 effective Oct. 1, 1997, except as otherwise provided in title XI of Pub. L. 105–33, see section 11721 of Pub. L. 105–33, set out as a note under section 4246 of Title 18, Crimes and Criminal Procedure.

EFFECTIVE DATE OF 1991 AMENDMENT

Pub. L. 102–102, § 2(e), Aug. 17, 1991, 105 Stat. 496, provided that: ''The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 17, 1991].''

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 annual audit reports to Congress under subsec. (b) of this section is listed on page 4), 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.

ABOLITION OF HOUSE COMMITTEE ON THE DISTRICT OF COLUMBIA

Committee on the District of Columbia of House of Representatives abolished by House Resolution No. 6, One Hundred Fourth Congress, Jan. 4, 1995. References to Committee on the District of Columbia treated as referring to Committee on Government Reform and Oversight of House of Representatives, see section 1(b) 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.

§ 716. Availability of information and inspection of records

(a)(1) The Comptroller General is authorized to obtain such agency records as the Comptroller General requires to discharge the duties of the Comptroller General (including audit, evaluation, and investigative duties), including through the bringing of civil actions under this section. In reviewing a civil action under this section, the court shall recognize the continuing force and effect of the authorization in the preceding sentence until such time as the authorization is repealed pursuant to law.

(2) Each agency shall give the Comptroller General information the Comptroller General requires about the duties, powers, activities, organization, and financial transactions of the agency. The Comptroller General may inspect an agency record to get the information. This subsection does not apply to expenditures made under section 3524 or 3526(e) of this title.

(b)(1) When an agency record is not made available to the Comptroller General within a reasonable time, the Comptroller General may make a written request to the head of the agency. The request shall state the authority for inspecting the records and the reason for the inspection. The head of the agency has 20 days after receiving the request to respond. The response shall describe the record withheld and the reason the record is being withheld. If the Comptroller General is not given an opportunity to inspect the record within the 20-day period, the Comptroller General may file a report with the President, the Director of the Office of Management and Budget, the Attorney General, the head of the agency, and Congress.

(2) Through an attorney the Comptroller General designates in writing, the Comptroller General may bring a civil action in the district court of the United States for the District of Columbia to require the head of the agency to produce a record—

(A) after 20 days after a report is filed under paragraph (1) of this subsection; and

(B) subject to subsection (d) of this section.

(3) The Attorney General may represent the head of the agency. The court may punish a failure to obey an order of the court under this subsection as a contempt of court.

(c)(1) Subject to subsection (d) of this section, the Comptroller General may subpena a record of a person not in the United States Government when the record is not made available to the Comptroller General to which the Comptroller General has access by law or by agreement of that person from whom access is sought. A subpena shall identify the record and the authority for the inspection and may be issued by the Comptroller General. The Comptroller General may have an individual serve a subpena under this subsection by delivering a copy to the person named in the subpena or by mailing a copy of the subpena by certified or registered mail, return receipt requested, to the residence or principal place of business of the person. Proof of service is shown by a verified return by the individual serving the subpena that states how the subpena was served or by the return receipt signed by the person served.

(2) If a person residing, found, or doing business in a judicial district refuses to comply with a subpena issued under paragraph (1) of this subsection, the Comptroller General, through an attorney the Comptroller General designates in writing, may bring a civil action in that district court to require the person to produce the record. The court has jurisdiction of the action and may punish a failure to obey an order of the court under this subsection as a contempt of court.

(d)(1) The Comptroller General may not bring a civil action for a record withheld under subsection (b) of this section or issue a subpena under subsection (c) of this section if—

(A) the record related to activities the President designates as foreign intelligence or counterintelligence activities;

(B) the record is specifically exempted from disclosure to the Comptroller General by a statute that—

(i) without discretion requires that the record be withheld from the Comptroller General;

(ii) establishes particular criteria for withholding the record from the Comptroller General; or

(iii) refers to particular types of records to be withheld from the Comptroller General; or

(C) by the 20th day after a report is filed under subsection (b)(1) of this section, the President or the Director certifies to the Comptroller General and Congress that a record could be withheld under section 552(b)(5) or (7) of title 5 and disclosure reasonably could be expected to impair substantially the operations of the Government.

(2) The President or the Director may not delegate certification under paragraph (1)(C) of this

subsection. A certification shall include a complete explanation of the reasons for the certification.

(e)(1) The Comptroller General shall maintain the same level of confidentiality for a record made available under this section as is required of the head of the agency from which it is obtained. Officers and employees of the Government Accountability Office are subject to the same statutory penalties for unauthorized disclosure or use as officers or employees of the agency.

(2) The Comptroller General shall keep information described in section 552(b)(6) of title 5 that the Comptroller General obtains in a way that prevents unwarranted invasions of personal privacy.

(3) This section does not authorize information to be withheld from Congress.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 892; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814; Pub. L. 115–3, § 2(c), Jan. 31, 2017, 131 Stat. 7.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
716(a)	31:54(a).	June 10, 1921, ch. 18, § 313(a), 42 Stat. 26; Apr. 3, 1980, Pub. L. 96–226, § 102, 94 Stat. 312.
716(b)	31:54(b).	June 10, 1921, ch. 18, 42 Stat. 20, § 313(b)–(f); added Apr. 3, 1980, Pub. L. 96–226, § 102, 94 Stat. 312.
716(c)	31:54(c).	
716(d)	31:54(d).	
716(e)	31:54(e), (f).	

In the section, the word ''records'' is substituted for ''books, documents, papers, or records'', ''books, records, correspondence, memoranda, papers, and documents'', and ''written information, books, documents, papers, or records'' for consistency in the revised title and with other titles of the United States Code. The word ''Congress'' is substituted for ''Speaker of the House of Representatives, and the President of the Senate'' for consistency in the revised title.

In subsections (a) and (b), the word ''agency'' is substituted for ''departments and establishments'' because of section 701 of the revised title.

In subsection (a), the words ''methods of business'' are omitted as surplus. The words ''or any of his assistants or employees, when duly authorized by him'' are omitted because of sections 702(b) and 711 of the revised title. The word ''inspect'' is substituted for ''shall . . . have access to and the right to examine'' for consistency. The cross reference to section 3524 is added for clarity.

In subsection (b)(1), the words ''to the Comptroller General'' are substituted for ''access to'' for clarity and consistency. The words ''in his discretion'', ''in addition to subsection (a)'', ''a period of'', and ''to the written request of the Comptroller General'' are omitted as surplus. The words ''or any of his designated assistants or employees'' are omitted because of sections 702(b) and 711 of the revised title.

In subsection (b)(2), before clause (A), the words ''bring a civil action'' are substituted for ''apply'' to conform to rule 2 of the Federal Rules of Civil Procedure (28 App. U.S.C.). In clause (A), the words ''calendar'' and ''written'' are omitted as surplus.

In subsection (b)(3), the words ''head of the agency'' are substituted for ''defendant official'' for consistency.

In subsection (c)(1), the words ''require by . . . the production of'' are omitted as surplus. The words ''person not in the United States Government'' are substituted for ''contractors, subcontractors, or other non-Federal persons'' for consistency and to eliminate unnecessary words. The words ''from whom access is sought'', ''in the case of service by certified or registered mail'', and ''post office'' are omitted as surplus.

In subsection (c)(2), the words ''judicial district'' are substituted for ''jurisdiction of any district court of the United States'' for consistency and to eliminate unnecessary words. The words ''contumacy or'' are omitted as surplus. The words ''may bring a civil action'' are substituted for ''upon application made by'' to conform to rule 2 of the Federal Rules of Civil Procedure (28 App. U.S.C.).

In subsection (d)(1), before clause (A), the words ''requiring the production of material'' are omitted as surplus. In clause (C), the words ''in writing'', ''consists of matters which . . . from disclosure'', ''United States Code'', ''of such material to the Comptroller General'', and ''Federal'' are omitted as surplus.

In subsection (e)(1), the words ''the head of'' are added for consistency. The words ''from which such material was obtained'' are omitted as surplus.

Editorial Notes

AMENDMENTS

2017—Subsec. (a). Pub. L. 115–3 added par. (1) and redesignated existing provisions as par. (2).

2004—Subsec. (e)(1). Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office''.

§ 717. Evaluating programs and activities of the United States Government

(a) In this section, ''agency'' means a department, agency, or instrumentality of the United States Government (except a mixed-ownership Government corporation) or the District of Columbia government.

(b) The Comptroller General shall evaluate the results of a program or activity the Government carries out under existing law—

(1) on the initiative of the Comptroller General;

(2) when either House of Congress orders an evaluation; or

(3) when a committee of Congress with jurisdiction over the program or activity requests the evaluation.

(c) The Comptroller General shall develop and recommend to Congress ways to evaluate a program or activity the Government carries out under existing law.

(d)(1) On request of a committee of Congress, the Comptroller General shall help the committee to—

(A) develop a statement of legislative goals and ways to assess and report program performance related to the goals, including recommended ways to assess performance, information to be reported, responsibility for reporting, frequency of reports, and feasibility of pilot testing; and

(B) assess program evaluations prepared by and for an agency.

(2) On request of a member of Congress, the Comptroller General shall give the member a copy of the material the Comptroller General compiles in carrying out this subsection that has been released by the committee for which the material was compiled.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 893.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
717(a)	31:1157.	Oct. 26, 1970, Pub. L. 91–510, §207, 84 Stat. 1168.
717(b)	31:1154(a).	Oct. 26, 1970, Pub. L. 91–510, §204(a)–(c), 84 Stat. 1168; restated July 12, 1974, Pub. L. 93–344, §702(a), 88 Stat. 326.
717(c)	31:1154(c).	
717(d)	31:1154(b).	

Subsection (a) restates the source provisions because of section 701 of the revised title and for consistency with section 101 of the revised title.

In subsection (b), before clause (1), the word ''evaluate'' is substituted for ''review and evaluate'' to eliminate unnecessary words. In clause (3), the words ''a committee of Congress'' are substituted for ''any committee of the House of Representatives or the Senate, or any joint committee of the two Houses'' for consistency and to eliminate unnecessary words.

In subsection (c), the word ''evaluate'' is substituted for ''review and evaluation'' to eliminate unnecessary words.

In subsection (d)(1), before clause (A), the words ''committee of Congress'' are substituted for ''committee of either House or any joint committee of the two Houses'' for consistency and to eliminate unnecessary words. In clause (A), the words ''objectives and'', ''actual'', and ''but are not limited to'' are omitted as surplus. In clause (B), the words ''analyzing and'' and ''or evaluation studies'' are omitted as surplus.

In subsection (d)(2), the word ''Congress'' is substituted for ''either House'' for clarity. The words ''statement or other'' are omitted as surplus.

§ 718. Availability of draft reports

(a) A draft report of an audit under section 714 of this title shall be submitted to the Financial Institutions Examination Council, the Federal Reserve Board, the Federal Deposit Insurance Corporation, or the Office of the Comptroller of the Currency for comment for 30 days.

(b)(1) The Comptroller General may submit a part of a draft report to an agency for comment for more than 30 days only if the Comptroller General decides, after a showing by the agency, that a longer period is necessary and likely to result in a more accurate report. The report may not be delayed because the agency does not comment within the comment period.

(2) When a draft report is submitted to an agency for comment, the Comptroller General shall make the draft report available on request to—

(A) either House of Congress, a committee of Congress, or a member of Congress if the report was begun because of a request of the House, committee, or member; or

(B) the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of Representatives if the report was not begun because of a request of either House of Congress, a committee of Congress, or a member of Congress.

(3) This subsection is subject to statutory and executive order guidelines for handling and storing classified information and material.

(c) A final report of the Comptroller General shall include—

(1) a statement of significant changes of a finding, conclusion, or recommendation in an earlier draft report because of comments on the draft by an agency;

(2) a statement of the reasons the changes were made; and

(3) for a draft report submitted under subsection (a) of this section, written comments of the agency submitted during the comment period.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 894.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
718(a)	31:67(e)(6)(B)(1st sentence).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §117(e)(6)(B); added July 21, 1978, Pub. L. 95–320, §2, 92 Stat. 392.
718(b)(1) ..	31:53(f)(1), (2).	June 10, 1921, ch. 18, 42 Stat. 20, §312(f); added Apr. 3, 1980, Pub. L. 96–226, §103, 94 Stat. 314.
718(b)(2) ..	31:53(f)(3).	
718(b)(3) ..	31:53(f)(5).	
718(c)(1) ..	31:53(f)(4)(A).	
718(c)(2) ..	31:53(f)(4)(B).	
718(c)(3) ..	31:67(e)(6)(B)(last sentence).	

In subsection (a), the words ''audit under section 714 of this title'' are substituted for ''such Office audit report'', and the words ''Financial Institutions Examination Council, the Federal Reserve Board, the Federal Deposit Insurance Corporation, or the Office of the Comptroller of the Currency'' are substituted for ''agency concerned (other than banks, branches, and facilities)'', because of the restatement.

In subsection (b)(1), the words ''The report may not be delayed because the agency does not comment within the comment period'' are substituted for 31:53(f)(2) to eliminate unnecessary words.

In subsection (b)(2)(A), the words ''pursuant to subsection (b) of this section or otherwise'' are omitted as surplus.

In subsection (b)(2)(B), the words ''if the report was not begun because of a request of either House of Congress, a committee of Congress, or a member of Congress'' are substituted for ''in the case of any other report'' for clarity and consistency.

In subsection (b)(3), the words ''Procedures followed pursuant to'' are omitted as surplus.

In subsection (c), before clause (1), the words ''version of any'' are omitted as surplus. The words ''shall include'' are substituted for ''The Comptroller General shall prepare and issue with'' because of the restatement. The words ''Comptroller General'' are substituted for ''General Accounting Office'' for consistency. In clause (3), the words ''when a draft report was submitted under subsection (a) of this section'' are added because of the restatement. The words ''as an addendum'' are omitted as surplus.

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.

§ 719. Comptroller General reports

(a) At the beginning of each regular session of Congress, the Comptroller General shall report to Congress (and to the President when requested by the President) on the work of the Comptroller General. A report shall include recommendations on—

(1) legislation the Comptroller General considers necessary to make easier the prompt and accurate making and settlement of accounts; and

(2) other matters related to the receipt, disbursement, and use of public money the Comptroller General considers advisable.

(b)(1) The Comptroller General shall include in the report to Congress under subsection (a) of this section—

(A) a review of activities under sections 717(b)–(d) and 731(e)(2) of this title, including recommendations under section 717(c) of this title;

(B) information on carrying out duties and powers of the Comptroller General under clauses (A) and (C) of this paragraph, subsections (g) and (h)[1] of this section, and sections 717, 731(e)(2), 734, 1112, and 1113 of this title; and

(C) the name of each officer and employee of the Government Accountability Office assigned or detailed to a committee of Congress, the committee to which the officer or employee is assigned or detailed, the length of the period of assignment or detail, a statement on whether the assignment or detail is finished or continuing, and compensation paid out of appropriations available to the Comptroller General for the period of the assignment or detail that has been completed.

(2) In a report under subsection (a) of this section or in a special report to Congress when Congress is in session, the Comptroller General shall include recommendations on greater economy and efficiency in public expenditures.

(3) The report under subsection (a) shall also include a statement of the staff hours and estimated cost of work performed on audits, evaluations, investigations, and related work during each of the three fiscal years preceding the fiscal year in which the report is submitted, stated separately for each division of the Government Accountability Office by category as follows:

(A) A category for work requested by the chairman of a committee of Congress, the chairman of a subcommittee of such a committee, or any other Member of Congress.

(B) A category for work required by law to be performed by the Comptroller General.

(C) A category for work initiated by the Comptroller General in the performance of the Comptroller General's general responsibilities.

(c) The Comptroller General shall report to Congress—

(1) specially on expenditures and contracts an agency makes in violation of law;

(2) on the adequacy and effectiveness of—

(A) administrative audits of accounts and claims in an agency; and

(B) inspections by an agency of offices and accounts of fiscal officials; and

(3) as frequently as practicable on audits carried out under sections 713 and 714 of this title.

(d) The Comptroller General shall report on analyses carried out under section 712(3) of this title to the Committees on Governmental Affairs and Appropriations of the Senate, the Committees on Government Operations and Appropriations of the House, and the committees with jurisdiction over legislation related to the operation of each executive agency.

(e) The Comptroller General shall give the President information on expenditures and accounting the President requests.

(f) When the Comptroller General submits a report to Congress, the Comptroller General shall deliver copies of the report to—

(1) the Committees on Governmental Affairs and Appropriations of the Senate;

(2) the Committees on Government Operations and Appropriations of the House;

(3) a committee of Congress that requested information on any part of a program or activity of a department, agency, or instrumentality of the United States Government (except a mixed-ownership Government corporation) or the District of Columbia government that is the subject of any part of a report; and

(4) any other committee of Congress requesting a copy.

(g)(1) The Comptroller General shall prepare—

(A) each month a list of reports issued during the prior month; and

(B) at least once each year a list of reports issued during the prior 12 months.

(2) The Comptroller General shall make each list available through the public website of the Government Accountability Office. On request, the Comptroller General promptly shall provide a copy of a report to a committee or member of Congress.

(h) On request of a committee of Congress, the Comptroller General shall explain to and discuss with the committee or committee staff a report the Comptroller General makes that would help the committee—

(1) evaluate a program or activity of an agency within the jurisdiction of the committee; or

(2) in its consideration of proposed legislation.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 894; Pub. L. 104–316, title I, § 115(b), Oct. 19, 1996, 110 Stat. 3834; Pub. L. 105–85, div. A, title X, § 1044, Nov. 18, 1997, 111 Stat. 1887; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814; Pub. L. 113–188, title IX, § 902(b), Nov. 26, 2014, 128 Stat. 2021.)

[1] See References in Text note below.

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
719(a)	31:53(a)(1st sentence words after 5th comma).	June 10, 1921, ch. 18, §312(a)(1st sentence words after 5th comma, last sentence), (c)–(e), 42 Stat. 25.
719(b)(1)(A).	31:1154(e).	Oct. 26, 1970, Pub. L. 91–510, §204(e), 84 Stat. 1168; restated July 12, 1974, Pub. L. 93–344, §702(a), 88 Stat. 326.
719(b)(1)(B).	31:1155(b).	Oct. 26, 1970, Pub. L. 91–510, §§205(b), 207, 231–234, 235(b), 84 Stat. 1168, 1170, 1171.
719(b)(1)(C).	31:1175(b).	
719(b)(2) ..	31:53(a)(last sentence).	
719(c)(1) ..	31:53(c).	
719(c)(2) ..	31:53(d).	
719(c)(3) ..	31:67(d)(4)(1st sentence).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §117(d)(4); added Oct. 7, 1977, Pub. L. 95–125, 91 Stat. 1105.
	31:67(e)(6)(A).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §117(e)(6)(A); added July 21, 1978, Pub. L. 95–320, §2, 92 Stat. 392.
719(d)	31:67(d)(4)(last sentence).	
719(e)	31:60(last sentence).	Aug. 2, 1946, ch. 753, §206(last sentence), 60 Stat. 837.
719(f)	31:53(e).	
719(g)	31:1157. 31:1172. 31:1173.	
719(h)	31:1174.	
719(i)	31:1171.	

In subsection (a), before clause (1), the words ''of Congress'' are added for clarity. The words ''in writing'' are omitted as surplus. The words ''Comptroller General'' are substituted for ''General Accounting Office'' for consistency.

In subsection (b)(1), before clause (A), the words ''under subsection (a) of this section'' are substituted for ''annual'' in 31:1154(e), 1155(b), and 1175(b) for clarity. In clause (A), the words ''of methods for review and evaluation of Government programs and activities'' are omitted as unnecessary. In clause (C), the word ''officer'' is added for consistency. The words ''of the General Accounting Office'' are added for clarity. The words ''committee of Congress'' are substituted for ''committee of the Senate or House of Representatives or any joint committee of Congress'' for consistency and to eliminate unnecessary words. The words ''name of each'', ''joint committee'', and ''of such employee'' are omitted as surplus. The word ''compensation'' is substituted for ''pay of such employee, his travel, subsistence, and other expenses, the agency contributions for his retirement and life and health insurance benefits, and other necessary monetary expenses for personnel benefits on account of such employee'' for consistency in the revised title and with other titles of the United States Code. The words ''Comptroller General'' are substituted for ''General Accounting Office'' for consistency. The words ''of such employee, or, if such assignment or detail is currently in effect, during that part of the period of such assignment or detail'' are omitted as surplus.

In subsection (b)(2), the words ''at any time'' are omitted as surplus.

In subsection (c), the word ''agency'' is substituted for ''department or establishment'' and ''departments and establishments'' because of section 701 of the revised title. In clause (1), the words ''in any year'' are omitted as surplus. In clause (2)(A), the word ''audits'' is substituted for ''examination'' for consistency. In clause (2)(B), the words ''by an agency'' are substituted for ''departmental'' because of the restatement. The word ''officials'' is substituted for ''officers'' for consistency.

In subsection (d), before clause (1), the word ''written'' is omitted as surplus. In clause (1), the words ''Comptroller General, the Commissioner of Internal Revenue, and the Director of the Bureau of Alcohol, Tobacco, and Firearms'' are substituted for ''General Accounting Office, the Internal Revenue Service, and the Bureau of Alcohol, Tobacco, and Firearms'' for consistency. In clauses (2) and (3), the words ''or other examination or review'' are omitted as surplus.

In subsections (e) and (g), the words ''Governmental Affairs . . . of the Senate'' are substituted for ''Government Operations . . . of the two Houses'' in 31:60(last sentence) and ''Government Operations of the . . . Senate'' in 31:1172 because of Rule 25.1(k) of the Standing Rules of the Senate (S. Doc. 96–1, 96th Cong., 1st Sess.).

In subsection (e), the words ''carried out under section 712(3) of this title'' are added because of the restatement. The words ''legislative'' before ''committees'', and ''respective'', are omitted as surplus. The words ''executive agency'' are substituted for ''agencies'' because of section 102 of the revised title.

In subsection (f), 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 (g), before clause (1), the words ''Comptroller General'' are substituted for ''General Accounting Office'' in 31:1172 for consistency. In clause (3), the words ''committee of Congress'' are substituted for ''other committee of the House or Senate, or any joint committee of the two Houses'' for consistency and to eliminate unnecessary words. The words in the parentheses are included for consistency with section 101 of the revised title. The word ''establishment'' in 31:1157 is omitted as surplus. Clause (4) is substituted for 31:1173 to eliminate unnecessary words.

In subsection (h)(1), the words ''once . . . calendar'', ''of the General Accounting Office'', ''immediately'', and ''cumulative'' are omitted as surplus.

In subsection (h)(2), the words ''committee of Congress'' are substituted for ''committee of the House or Senate, each joint committee of the two Houses'' for consistency and to eliminate unnecessary words. The words ''member of Congress'' are substituted for ''Member of the House or Senate, and the Resident Commissioner from Puerto Rico'' for consistency and to eliminate unnecessary words. The words ''On request, the Comptroller General promptly shall provide a copy of a report to a committee or member'' are substituted for 31:1174(last sentence) to eliminate unnecessary words.

In subsection (i), before clause (1), the words ''committee of Congress'' are substituted for ''committee of the House or Senate, or of any joint committee of the two Houses'' for consistency and to eliminate unnecessary words. The words ''making the request'' are omitted as surplus. The words ''Comptroller General'' are substituted for ''General Accounting Office'' for consistency. In clause (1), the word ''evaluate'' is substituted for ''review'' for consistency in the revised title. In clause (2), the words ''including requests for appropriations'' are omitted as surplus.

Editorial Notes

REFERENCES IN TEXT

Subsections (g) and (h) of this section, referred to in subsec. (b)(1)(B), were redesignated subsecs. (f) and (g), respectively, by Pub. L. 104–316, title I, §115(b)(2), Oct. 19, 1996, 110 Stat. 3834.

AMENDMENTS

2014—Subsec. (g)(2). Pub. L. 113–188 substituted ''The Comptroller General shall make each list available through the public website of the Government Accountability Office.'' for ''A copy of each list shall be sent to each committee of Congress and each member of Congress.'' and inserted ''of Congress'' after ''committee or member''.

2004—Subsec. (b)(1)(C), (3). Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office''.

1997—Subsec. (b)(3). Pub. L. 105–85 added par. (3).

1996—Subsecs. (d) to (i). Pub. L. 104–316 redesignated subsecs. (e) to (i) as (d) to (h), respectively, and struck out former subsec. (d) which read as follows: ''The Comptroller General shall report each year to the Committees on Finance and Governmental Affairs of the Senate, the Committees on Ways and Means and Government Operations of the House of Representatives, and the Joint Committee on Taxation. Each report shall include—

''(1) procedures and requirements the Comptroller General, the Commissioner of Internal Revenue, and the Director of the Bureau of Alcohol, Tobacco, and Firearms, prescribe to protect the confidentiality of returns and return information made available to the Comptroller General under section 713(b)(1) of this title;

''(2) the scope and subject matter of audits under section 713 of this title; and

''(3) findings, conclusions, or recommendations the Comptroller General develops as a result of an audit under section 713 of this title, including significant evidence of inefficiency or mismanagement.''

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.

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 certain reporting requirements under subsecs. (a) and (g)(2) (1st sentence) of this section are listed on pages 9 and 7, respectively), 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.

REPORTING REQUIREMENTS

Pub. L. 117–263, div. G, title LXXII, §7211, Dec. 23, 2022, 136 Stat. 3668, provided that:

''(a) IN GENERAL.—The Comptroller General of the United States shall, as part of the Comptroller General's annual reporting to committees of Congress—

''(1) consolidate Matters for Congressional Consideration from the Government Accountability Office in one report organized by policy topic that includes the amount of time such Matters have been unimplemented and submit such report to congressional leadership and the oversight committees of each House;

''(2) with respect to the annual letters sent by the Comptroller General to individual agency heads and relevant congressional committees on the status of unimplemented priority recommendations, identify any additional congressional oversight actions that can help agencies implement such priority recommendations and address any underlying issues relating to such implementation;

''(3) make publicly available the information described in paragraphs (1) and (2); and

''(4) publish any known costs of unimplemented priority recommendations, if applicable.

''(b) RULE OF CONSTRUCTION.—Nothing in this section shall be construed to require reporting relating to unimplemented priority recommendations or any other report, recommendation, information, or item relating to any element of the intelligence community, as defined in section 3 of the National Security Act of 1947 (50 U.S.C. 3003).''

Pub. L. 108–271, §11, July 7, 2004, 118 Stat. 815, provided that:

''(a) ANNUAL REPORTS.—The Comptroller General shall include—

''(1) in each report submitted to Congress under section 719(a) of title 31, United States Code, during the 5-year period beginning on the date of enactment of this Act [July 7, 2004], a summary review of all actions taken under sections 2, 3, 4, 6, 7, 9, and 10 of this Act [amending sections 731, 732, and 733 of this title, enacting provisions set out as notes under section 731 of this title, and amending provisions set out as notes under sections 5597 and 8336 of Title 5, Government Organization and Employees] during the period covered by such report, including—

''(A) the respective numbers of officers and employees—

''(i) separating from the service under section 2 of this Act [amending provisions set out as notes under sections 5597 and 8336 of Title 5];

''(ii) receiving pay retention under section 4 of this Act [amending section 732 of this title];

''(iii) receiving increased annual leave under section 6 of this Act [amending section 731 of this title]; and

''(iv) engaging in the executive exchange program under section 7 of this Act [amending section 731 of this title], as well as the number of private sector employees participating in such program and a review of the general nature of the work performed by the individuals participating in such program;

''(B) a review of all actions taken to formulate the appropriate methodologies to implement the pay adjustments provided for under section 3 of this Act [amending sections 732 and 733 of this title], except that nothing under this subparagraph shall be required if no changes are made in any such methodology during the period covered by such report; and

''(C) an assessment of the role of sections 2, 3, 4, 6, 7, 9, and 10 of this Act in contributing to the General Accounting Office's [now Government Accountability Office] ability to carry out its mission, meet its performance goals, and fulfill its strategic plan; and

''(2) in each report submitted to Congress under such section 719(a) after the effective date of section 3 of this Act [see Effective Date of 2004 Amendment note under section 731 of this title] and before the close of the 5-year period referred to in paragraph (1)—

''(A) a detailed description of the methodologies applied under section 3 of this Act and the manner in which such methodologies were applied to determine the appropriate annual pay adjustments for officers and employees of the Office;

''(B) the amount of the annual pay adjustments afforded to officers and employees of the Office under section 3 of this Act; and

''(C) a description of any extraordinary economic conditions or serious budget constraints which had

a significant impact on the determination of the annual pay adjustments for officers and employees of the Office.

''(b) FINAL REPORT.—Not later than 6 years after the date of enactment of this Act [July 7, 2004], the Comptroller General shall submit to Congress a report concerning the implementation of this Act [see Tables for classification]. Such report shall include—

''(1) a summary of the information included in the annual reports required under subsection (a);

''(2) recommendations for any legislative changes to section 2, 3, 4, 6, 7, 9, or 10 of this Act; and

''(3) any assessment furnished by the General Accounting Office [now Government Accountability Office] Personnel Appeals Board or any interested groups or associations representing officers and employees of the Office for inclusion in such report.

''(c) ADDITIONAL REPORTING.—Notwithstanding any other provision of this section, the reporting requirement under subsection (a)(2)(C) shall apply in the case any report submitted under section 719(a) of title 31, United States Code, whether during the 5-year period beginning on the date of enactment of this Act [July 7, 2004] (as required by subsection (a)) or at any time thereafter.''

GAO VOLUNTARY EARLY RETIREMENT AND SEPARATION INCENTIVES: REPORTING REQUIREMENTS

Pub. L. 106–303, §6, Oct. 13, 2000, 114 Stat. 1069, provided that:

''(a) ANNUAL REPORTS.—The Comptroller General shall include in each report submitted to Congress under section 719(a) of title 31, United States Code, during the 5-year period beginning on the date of the enactment of this Act [Oct. 13, 2000]—

''(1) a review of all actions taken pursuant to sections 1 through 3 of this Act [amending section 732 of this title and enacting provisions set out as notes under section 732 of this title and sections 5597 and 8336 of Title 5, Government Organization and Employees] during the period covered by the report, including—

''(A) the number of officers or employees who separated from service pursuant to section 1 or 2 [enacting provisions set out as notes under sections 5597 and 8336 of Title 5], or who were released pursuant to a reduction in force conducted under the amendment made by section 3 [amending section 732 of this title], during such period;

''(B) an assessment of the effectiveness and usefulness of those sections in contributing to the agency's ability to carry out its mission, meet its performance goals, and fulfill its strategic plan; and

''(C) with respect to the amendment made by section 3, an assessment of the impact such amendment has had with respect to preference eligibles, including—

''(i) whether a disproportionate number or percentage of preference eligibles were included among those who became subject to reduction-in-force actions as a result of such amendment;

''(ii) whether a disproportionate number or percentage of preference eligibles were in fact released pursuant to reductions in force under such amendment; and

''(iii) to the extent that either of the foregoing is answered in the affirmative, the reasons for the disproportionate impact involved (particularly, whether such amendment caused or contributed to the disproportionate impact involved); and

''(2) recommendations for any legislation which the Comptroller General considers appropriate with respect to any of those sections.

''(b) THREE-YEAR ASSESSMENT.—Not later than 3 years after the date of the enactment of this Act [Oct. 13, 2000], the Comptroller General shall submit to the Congress a report concerning the implementation and effectiveness of this Act [enacting section 732a of this title, amending sections 731, 732, and 733 of this title, and enacting provisions set out as notes under section 732 of this title and sections 5597 and 8336 of Title 5]. Such report shall include—

''(1) a summary of the portions of the annual reports required under subsection (a);

''(2) recommendations for continuation of section 1 or 2 or any legislative changes to section 1 or 2 or the amendment made by section 3; and

''(3) any assessment or recommendations of the General Accounting Office [now Government Accountability Office] Personnel Appeals Board or of any interested groups or associations representing officers or employees of the General Accounting Office [now Government Accountability Office].

''(c) PREFERENCE ELIGIBLE DEFINED.—For purposes of this section, the term 'preference eligible' has the meaning given such term under section 2108(3) of title 5, United States Code.''

§ 720. Agency reports

(a) In this section, ''agency'' means a department, agency, or instrumentality of the United States Government (except a mixed-ownership Government corporation) or the District of Columbia government.

(b) When the Comptroller General makes a report that includes a recommendation to the head of an agency, the head of the agency shall submit a written statement on action taken or planned on the recommendation by the head of the agency. The statement shall be submitted to—

(1) the Committee on Homeland Security and Governmental Affairs of the Senate, the Committee on Oversight and Government Reform of the House of Representatives, the congressional committees with jurisdiction over the agency program or activity that is the subject of the recommendation, and the Government Accountability Office before the 181st day after the date of the report; and

(2) the Committees on Appropriations of both Houses of Congress in the first request for appropriations submitted more than 180 days after the date of the report.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 896; Pub. L. 115–3, §2(b), Jan. 31, 2017, 131 Stat. 7; Pub. L. 115–414, §3, Jan. 3, 2019, 132 Stat. 5431.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
720(a)	31:1157.	Oct. 26, 1970, Pub. L. 91–510, §§207, 236, 84 Stat. 1168, 1171.
720(b)	31:1176.	

In subsection (a), the words ''As used . . . the term'', ''Federal'', and ''establishment'' are omitted as surplus. The words in parentheses are included for consistency with section 101 of the revised title.

In subsection (b), before clause (1), the words ''Comptroller General'' are substituted for ''General Accounting Office'', and the words ''head of the'' are added, for consistency. The word ''written'' is omitted as surplus. In clause (1), the words ''Governmental Affairs of the Senate'' are substituted for ''Government Operations of the . . . Senate'' because of Rule 25.1(k) of the Standing Rules of the Senate (S. Doc. 96–1, 96th Cong., 1st Sess.). In clause (2), the words ''both Houses of Congress'' are substituted for ''the House of Representatives and the Senate'' for consistency. The words ''connection with'', ''for that agency'', and ''to the Congress'' are omitted as surplus.

Editorial Notes

AMENDMENTS

2019—Subsec. (b)(1). Pub. L. 115–414, § 3(1), substituted ''181st'' for ''61st''.

Subsec. (b)(2). Pub. L. 115–414, § 3(2), substituted ''180'' for ''60''.

2017—Subsec. (b). Pub. L. 115–3, § 2(b)(1), inserted ''or planned'' after ''action taken'' in introductory provisions.

Subsec. (b)(1). Pub. L. 115–3, § 2(b)(2), added par. (1) and struck out former par. (1) which read as follows: ''the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of Representatives before the 61st day after the date of the report; and''.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

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.

§ 721. Access to certain information

(a) No provision of the Social Security Act, including section 453(*l*) of that Act (42 U.S.C. 653(*l*)), shall be construed to limit, amend, or supersede the authority of the Comptroller General to obtain any information or to inspect any record under section 716 of this title.

(b) The specific reference to a statute in subsection (a) shall not be construed to affect access by the Government Accountability Office to information under statutes that are not so referenced.

(Added Pub. L. 115–3, § 2(a), Jan. 31, 2017, 131 Stat. 7.)

Editorial Notes

REFERENCES IN TEXT

The Social Security Act, referred to in subsec. (a), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, which is classified generally to chapter 7 (§ 301 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

SUBCHAPTER III—PERSONNEL

§ 731. General

(a) The Comptroller General may appoint, pay, assign, and remove officers (except the Deputy Comptroller General) and employees the Comptroller General decides are necessary to carry out the duties and powers of the Government Accountability Office.

(b) The Comptroller General may establish for appropriate officers and employees a merit pay system consistent with section 5401 of title 5, as in effect on October 31, 1993.

(c) The annual rate of basic pay of the General Counsel of the Government Accountability Office is equal to the rate for level IV of the Executive Schedule.

[(d) Repealed. Pub. L. 110–323, § 9(a)(1), Sept. 22, 2008, 122 Stat. 3548.]

(e) The Comptroller General may procure the services of experts and consultants under section 3109 of title 5 at rates not in excess of the daily rate for level IV of the Executive Schedule, except that the services of not more than 20 experts and consultants may be procured for terms of not more than 3 years, but which shall be renewable.

(f) The Comptroller General shall prescribe regulations under which officers and employees of the Office may, in appropriate circumstances, be reimbursed for any relocation expenses under subchapter II of chapter 57 of title 5 for which they would not otherwise be eligible, but only if the Comptroller General determines that the transfer giving rise to such relocation is of sufficient benefit or value to the Office to justify such reimbursement.

(g) The Comptroller General shall prescribe regulations under which key officers and employees of the Office who have less than 3 years of service may accrue leave in accordance with section 6303(a)(2) of title 5, in those circumstances in which the Comptroller General has determined such increased annual leave is appropriate for the recruitment or retention of such officers and employees. Such regulations shall define key officers and employees and set forth the factors in determining which officers and employees should be allowed to accrue leave in accordance with this subsection.

(h) The Comptroller General may by regulation establish an executive exchange program under which officers and employees of the Office may be assigned to private sector organizations, and employees of private sector organizations may be assigned to the Office, to further the institutional interests of the Office or Congress, including for the purpose of providing training to officers and employees of the Office. Regulations to carry out any such program—

(1) shall include provisions (consistent with sections 3702 through 3704 of title 5) as to matters concerning—

(A) the duration and termination of assignments;

(B) reimbursements; and

(C) status, entitlements, benefits, and obligations of program participants;

(2) shall limit—

(A) the number of officers and employees who are assigned to private sector organizations at any one time to not more than 15; and

(B) the number of employees from private sector organizations who are assigned to the Office at any one time to not more than 30;

(3) shall require that an employee of a private sector organization assigned to the Office may not have access to any trade secrets or to any other nonpublic information which is of commercial value to the private sector organization from which such employee is assigned;

(4) shall require that, before approving the assignment of an officer or employee to a private sector organization, the Comptroller General shall determine that the assignment is an effective use of the Office's funds, taking into account the best interests of the Office and the costs and benefits of alternative methods

of achieving the same results and objectives; and

(5) shall not allow any assignment under this subsection to commence after the end of the 5-year period beginning on the date of the enactment of this subsection.

(i) An employee of a private sector organization assigned to the Office under the executive exchange program shall be considered to be an employee of the Office for purposes of—

(1) chapter 73 of title 5;

(2) sections 201, 203, 205, 207, 208, 209, 603, 606, 607, 643, 654, 1905, and 1913 of title 18;

(3) sections 1343, 1344, and 1349(b) of this title;

(4) chapter 171 of title 28 (commonly referred to as the ''Federal Tort Claims Act'') and any other Federal tort liability statute;

(5) chapter 131 of title 5;

(6) section 1043 of the Internal Revenue Code of 1986; and

(7) chapter 21 of title 41.

(j) Funds appropriated to the Government Accountability Office for salaries and expenses are available for meals and other related reasonable expenses incurred in connection with recruitment.

(k) FEDERAL GOVERNMENT DETAILS.—The activities of the Government Accountability Office may, in the reasonable discretion of the Comptroller General, be carried out by receiving details of personnel from other offices of the Federal Government on a reimbursable, partially-reimbursable, or nonreimbursable basis.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 896; Pub. L. 98–326, §1(a), June 22, 1984, 98 Stat. 269; Pub. L. 98–615, title II, §204(b), Nov. 8, 1984, 98 Stat. 3216; Pub. L. 103–89, §3(b)(4), Sept. 30, 1993, 107 Stat. 983; Pub. L. 106–303, §5, Oct. 13, 2000, 114 Stat. 1069; Pub. L. 108–271, §§5–7, 8(b), July 7, 2004, 118 Stat. 813, 814; Pub. L. 110–323, §9(a), Sept. 22, 2008, 122 Stat. 3548; Pub. L. 111–350, §5(h)(2), Jan. 4, 2011, 124 Stat. 3849; Pub. L. 114–113, div. I, title I, §1301(a), Dec. 18, 2015, 129 Stat. 2671; Pub. L. 117–286, §4(c)(35), Dec. 27, 2022, 136 Stat. 4358.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
731(a)	31:44(1st sentence).	June 10, 1921, ch. 18, §304(1st par. 1st sentence), 42 Stat. 24.
	31:52(a), (b).	June 10, 1921, ch. 18, §311(a), (b), 42 Stat. 25; restated Feb. 15, 1980, Pub. L. 96–191, §8(e)(3), 94 Stat. 33.
	31:52–1(related to appointment, pay, and assignment).	Feb. 15, 1980, Pub. L. 96–191, §§2(related to appointment, pay, and assignment), 5(b), 94 Stat. 27, 32.
	31:56.	Mar. 4, 1909, ch. 297, §1(proviso on p. 866), 35 Stat 866; May 29, 1920, ch. 214, §1(last par. under heading ''Office of Comptroller of the Treasury''), 41 Stat. 647.
731(b)	31:52–4(b).	
731(c)	31:51a.	Aug. 14, 1964, Pub. L. 88–426, §203(c)(5th–14th words), 78 Stat. 415; Dec. 16, 1967, Pub. L. 90–206, §219(2), 81 Stat. 639; restated Aug. 9, 1975, Pub. L. 94–82, §204(b), 89 Stat. 421.
731(d)	31:52b.	Aug. 14, 1964, Pub. L. 88–426, 78 Stat. 400, §203(i); added Dec. 15, 1971, Pub. L. 92–190, 85 Stat. 646.
731(e)	31:52c.	Jan. 2, 1975, Pub. L. 93–604, §401, 88 Stat. 1962.
	31:1154(d)(last sentence).	Oct. 26, 1970, Pub. L. 91–510, §204(d)(last sentence), 84 Stat. 1168; restated July 12, 1974, Pub. L. 93–344, §702(a), 88 Stat. 326.

In subsection (a), the text of 31:52(a) and (b) and 31:56 is omitted as superseded by the other source provisions restated in this subchapter and subchapter IV of this chapter. The word ''remove'' is added for consistency with other provisions of the subchapter. The words ''officers (except the Deputy Comptroller General) and employees'' are substituted for ''personnel'' in 31:52–1, and the word ''powers'' is substituted for ''functions'', for consistency in the revised title and with other titles of the United States Code.

Subsection (b) is substituted for 31:52–4(b) to eliminate unnecessary words. The words ''officers and'' are added for consistency in the revised title and with other titles of the Code.

In subsections (c) and (d), the words ''basic pay'' are substituted for ''compensation'' for consistency in the revised title and with other titles of the Code.

In subsection (c), the words ''United States'' and ''positions at'' are omitted as surplus.

In subsection (d), the words ''in the General Accounting Office'', ''prescribed . . . under section 5315 of title 5'', and ''of the Office'' are omitted as surplus.

In subsection (e), before clause (1), the words ''procure the services of'' are substituted for ''employ'' for consistency with 5:3109. The words ''at rates not in excess of the maximum daily rate prescribed for GS–18 under section 5332 of title 5 for persons in the Government service employed intermittently'' are omitted as unnecessary because of 5:3109. In clause (1), the word ''periods'' is omitted as surplus. Clause (2) is substituted for 31:1154(d)(last sentence) to eliminate unnecessary words. The words ''and consultants'' are added because of 5:3109.

Editorial Notes

REFERENCES IN TEXT

Section 5401 of title 5, referred to in subsec. (b), was repealed by Pub. L. 103–89, §3(a)(1), Sept. 30, 1993, 107 Stat. 981.

Level IV of the Executive Schedule, referred to in subsecs. (c) and (e), is set out in section 5315 of Title 5, Government Organization and Employees.

The date of the enactment of this subsection, referred to in subsec. (h)(5), is the date of enactment of Pub. L. 108–271, which was approved July 7, 2004.

Section 1043 of the Internal Revenue Code of 1986, referred to in subsec. (i)(6), is classified to section 1043 of Title 26, Internal Revenue Code.

AMENDMENTS

2022—Subsec. (i)(5). Pub. L. 117–286 substituted ''chapter 131 of title 5;'' for ''the Ethics in Government Act of 1978 (5 U.S.C. App.);''.

2015—Subsec. (k). Pub. L. 114–113 added subsec. (k).

2011—Subsec. (i)(7). Pub. L. 111–350 substituted ''chapter 21 of title 41'' for ''section 27 of the Office of Federal Procurement Policy Act (41 U.S.C. 423)''.

2008—Subsec. (d). Pub. L. 110–323, §9(a)(1), struck out subsec. (d) which read as follows: ''When a change in organization, management responsibility, or workload makes it necessary, the Comptroller General may fix the rate of basic pay of 5 positions at rates not more than the rate for level IV of the Executive Schedule.''

Subsec. (e). Pub. L. 110–323, §9(a)(2), substituted ''daily rate for level IV of the Executive Schedule'' for ''maximum daily rate for GS–18 under section 5332 of such title'' and ''more than 20 experts and consultants may be procured for terms of not more than 3 years, but which shall be renewable.'' for ''more than—

''(1) 15 experts and consultants may be procured for terms of not more than 3 years, but which shall be renewable; and

''(2) 10 experts and consultants may be procured permanently, temporarily, or intermittently to carry out sections 717(b)–(d) and 719(b)(1)(A) of this title at rates that are not more than the rate for level IV of the Executive Schedule.''

Subsec. (j). Pub. L. 110–323, § 9(a)(3), added subsec. (j).

2004—Subsecs. (a), (c). Pub. L. 108–271, § 8(b), substituted ''Government Accountability Office'' for ''General Accounting Office''.

Subsec. (f). Pub. L. 108–271, § 5, added subsec. (f).

Subsec. (g). Pub. L. 108–271, § 6, added subsec. (g).

Subsecs. (h), (i). Pub. L. 108–271, § 7, added subsecs. (h) and (i).

2000—Subsec. (e)(1). Pub. L. 106–303, § 5(1), substituted ''terms of not more than 3 years, but which shall be renewable'' for ''not more than 3 years''.

Subsec. (e)(2). Pub. L. 106–303, § 5(2), substituted ''level IV'' for ''level V''.

1993—Subsec. (b). Pub. L. 103–89 inserted before period at end '', as in effect on October 31, 1993''.

1984—Subsec. (b). Pub. L. 98–615 substituted ''section 5401 of title 5'' for ''section 5401(a) of title 5''.

Subsec. (e). Pub. L. 98–236 substituted ''title 5 at rates not in excess of the maximum daily rate for GS–18 under section 5332 of such title'' for ''title 5'' in provisions preceding par. (1) and ''15'' for ''10'' in par. (1).

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114–113, div. I, title I, § 1301(b), Dec. 18, 2015, 129 Stat. 2671, provided that: ''The amendment made by subsection (a) [amending this section] shall apply with respect to fiscal year 2016 and each succeeding fiscal year.''

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108–271, § 13, July 7, 2004, 118 Stat. 816, provided that:

''(a) IN GENERAL.—Except as provided in subsection (b), this Act [see Tables for classification] and the amendments made by this Act shall take effect on the date of enactment of this Act [July 7, 2004].

''(b) PAY ADJUSTMENTS.—

''(1) IN GENERAL.—Section 3 of this Act [amending sections 732 and 733 of this title] and the amendments made by that section shall take effect on October 1, 2005, and shall apply in the case of any annual pay adjustment taking effect on or after that date.

''(2) INTERIM AUTHORITIES.—In connection with any pay adjustment taking effect under section 732(c)(3) or 733(a)(3)(B) of title 31, United States Code, before October 1, 2005, the Comptroller General may by regulation—

''(A) provide that such adjustment not be applied in the case of any officer or employee whose performance is not at a satisfactory level, as determined by the Comptroller General for purposes of such adjustment; and

''(B) provide that such adjustment be reduced if and to the extent necessary because of extraordinary economic conditions or serious budget constraints.

''(3) ADDITIONAL AUTHORITY.—

''(A) IN GENERAL.—The Comptroller General may by regulation delay the effective date of section 3 of this Act and the amendments made by that section for groups of officers and employees that the Comptroller General considers appropriate.

''(B) INTERIM AUTHORITIES.—If the Comptroller General provides for a delayed effective date under subparagraph (A) with respect to any group of officers or employees, paragraph (2) shall, for purposes of such group, be applied by substituting such date for 'October 1, 2005'.''

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103–89 effective Nov. 1, 1993, see section 3(c) of Pub. L. 103–89, set out as a note under section 3372 of Title 5, Government Organization and Employees.

EFFECTIVE DATE OF 1984 AMENDMENTS

Pub. L. 98–615, title II, § 205, Nov. 8, 1984, 98 Stat. 3217, provided that amendment by Pub. L. 98–615 was effective Oct. 1, 1984, and applicable with respect to pay periods commencing on or after that date, with certain exceptions and qualifications.

Pub. L. 98–326, § 2, June 22, 1984, 98 Stat. 269, provided that: ''The amendments made by this Act [amending this section and sections 732 and 733 of this title] shall take effect beginning on October 1, 1984.''

CONSULTATION

Pub. L. 108–271, § 10, July 7, 2004, 118 Stat. 815, provided that: ''Before the implementation of any changes authorized under this Act [see Tables for classification], the Comptroller General shall consult with any interested groups or associations representing officers and employees of the General Accounting Office [now Government Accountability Office].''

§ 732. Personnel management system

(a) The Comptroller General shall maintain a personnel management system. The Comptroller General may prescribe a regulation about the system only after notice and opportunity for public comment. A reprisal or threat of reprisal may not be made against an officer or employee of the Government Accountability Office because of comments on a proposed regulation about the system.

(b) The personnel management system shall—

(1) include the principles of section 2301(b) of title 5;

(2) prohibit personnel practices prohibited under section 2302(b) of title 5;

(3) prohibit political activities prohibited under subchapter III of chapter 73 of title 5;

(4) ensure that officers and employees of the Office are appointed, promoted, and assigned only on the basis of merit and fitness, but without regard to those provisions of title 5 governing appointments and other personnel actions in the competitive service;

(5) give a preference to an individual eligible for a preference in the executive branch of the United States Government in a way and to an extent consistent with a preference given an individual in the executive branch; and

(6) provide that the Comptroller General shall fix the basic pay of officers and employees of the Office not fixed by law, consistent with section 5301 of title 5, except as provided under subsection (c)(3) of this section and section 733(a)(3)(B) of this title.

(c) Under the personnel management system—

(1) the Comptroller General shall publish a schedule of basic pay rates for officers and employees of the Office;

(2) except as provided in clause (4) of this subsection and section 733(a)(3)(A) of this title, the highest basic pay rate under the pay schedule may not be more than the rate for level III of the Executive Level, except that the total amount of cash compensation in any year shall be subject to the limitations provided under section 5307(a)(1) of title 5;

(3) except as provided under section 733(a)(3)(B) of this title, basic rates of officers and employees of the Office shall be adjusted

annually to such extent as determined by the Comptroller General, and in making that determination the Comptroller General shall consider—

(A) the principle that equal pay should be provided for work of equal value within each local pay area;

(B) the need to protect the purchasing power of officers and employees of the Office, taking into consideration the Consumer Price Index or other appropriate indices;

(C) any existing pay disparities between officers and employees of the Office and non-Federal employees in each local pay area;

(D) the pay rates for the same levels of work for officers and employees of the Office and non-Federal employees in each local pay area;

(E) the appropriate distribution of agency funds between annual adjustments under this section and performance-based compensation; and

(F) such other criteria as the Comptroller General considers appropriate, including, but not limited to, the funding level for the Office, amounts allocated for performance-based compensation, and the extent to which the Office is succeeding in fulfilling its mission and accomplishing its strategic plan;

notwithstanding any other provision of this paragraph, an adjustment under this paragraph shall not be applied in the case of any officer or employee whose performance is not at a satisfactory level, as determined by the Comptroller General for purposes of such adjustment;

(4) the pay schedule for officers and employees of the Office may provide that the basic pay rates for not more than 129 positions (including senior-level positions under section 732a of this title) may be at rates not more than the rate of basic pay payable for grade GS–18 of the General Schedule, less the number of positions in the General Accounting Office Senior Executive Service[1] under section 733 of this title (except positions included in the Service under section 733(c) of this title and senior-level positions described in section 732a(b) of this title); and

(5) the Comptroller General shall prescribe regulations under which an officer or employee of the Office shall be entitled to pay retention if, as a result of any reduction-in-force or other workforce adjustment procedure, position reclassification, or other appropriate circumstances as determined by the Comptroller General, such officer or employee is placed in or holds a position in a lower grade or band with a maximum rate of basic pay that is less than the rate of basic pay payable to the officer or employee immediately before the reduction in grade or band; such regulations—

(A) shall provide that the officer or employee shall be entitled to continue receiving the rate of basic pay that was payable to the officer or employee immediately before the reduction in grade or band until such time as the retained rate becomes less than the maximum rate for the grade or band of the position held by such officer or employee; and

(B) shall include provisions relating to the minimum period of time for which an officer or employee must have served or for which the position must have been classified at the higher grade or band in order for pay retention to apply, the events that terminate the right to pay retention (apart from the one described in subparagraph (A)), and exclusions based on the nature of an appointment; in prescribing regulations under this subparagraph, the Comptroller General shall be guided by the provisions of sections 5362 and 5363 of title 5.

(d) The personnel management system shall provide—

(1) for a system to appraise the performance of officers and employees of the General Accounting Office[2] that meets the requirements of section 4302 of title 5 and in addition includes—

(A) a link between the performance management system and the agency's strategic plan;

(B) adequate training and retraining for supervisors, managers, and employees in the implementation and operation of the performance management system;

(C) a process for ensuring ongoing performance feedback and dialogue between supervisors, managers, and employees throughout the appraisal period and setting timetables for review;

(D) effective transparency and accountability measures to ensure that the management of the system is fair, credible, and equitable, including appropriate independent reasonableness, reviews, internal assessments, and employee surveys; and

(E) a means to ensure that adequate agency resources are allocated for the design, implementation, and administration of the performance management system;

(2) that the Comptroller General has the same responsibility for performance appraisals under this subsection as the Director of the Office of Personnel Management has under section 4302 of title 5;

(3) for a reduction in grade or removal of an officer or employee because of unacceptable performance consistent with section 4303 of title 5;

(4) for other personnel actions consistent with chapter 75 of title 5; and

(5) a procedure for processing complaints and grievances not otherwise provided for under clauses (3) and (4) of this subsection or subsection (e) or (f)(1) of this section.

(e) The personnel management system shall provide—

(1) a procedure that ensures that each officer and employee of the Government Accountability Office may form, join, or assist, or not form, join, or assist, an employee organization

[1] See Change of Name note below.

[2] So in original. Probably should be ''Government Accountability Office''.

freely and without fear of penalty or reprisal; and

(2) for a labor-management relations program consistent with chapter 71 of title 5.

(f)(1) The personnel management system shall—

(A) provide that all personnel actions affecting an officer, employee, or applicant for employment be taken without regard to race, color, religion, age, sex, national origin, political affiliation, marital status, or handicapping condition; and

(B) include a minority recruitment program consistent with section 7201 of title 5.

(2) This subchapter and subchapter IV of this chapter do not affect a right or remedy of an officer, employee, or applicant for employment under a law prohibiting discrimination in employment in the Government on the basis of race, color, religion, age, sex, national origin, political affiliation, marital status, or handicapping condition. However, for officers, employees, or applicants in the Government Accountability Office—

(A) the General Accounting Office Personnel Appeals Board[1] has the same authority over oversight and appeals matters as an executive agency has over oversight and appeals matters; and

(B) the Comptroller General has the same authority over matters (except oversight and appeals) as an executive agency has over matters (except oversight and appeals).

(3) This section does not affect a lawful effort to achieve equal employment opportunity through affirmative action.

(g) An officer or employee of the Government Accountability Office completing at least one year of continuous service under a nontemporary appointment under the personnel management system acquires a competitive status for appointment to a position in the competitive service for which the officer or employee is qualified.

(h)(1)(A) Notwithstanding any other provision of law, the Comptroller General shall prescribe regulations, consistent with regulations issued by the Office of Personnel Management under authority of section 3502(a) of title 5 for the separation of employees of the Government Accountability Office during a reduction in force or other adjustment in force.

(B) The regulations must give effect to the following factors in descending order of priority—

(i) tenure of employment;

(ii) military preference subject to section 3501(a)(3) of title 5;

(iii) veterans' preference under sections 3502(b) and 3502(c) of title 5;

(iv) performance ratings;

(v) length of service computed in accordance with the second sentence of section 3502(a) of title 5; and

(vi) other objective factors such as skills and knowledge that the Comptroller General considers necessary and appropriate to realign the agency's workforce in order to meet current and future mission needs, to correct skill imbalances, or to reduce high-grade, managerial, or supervisory positions.

(C) Notwithstanding subparagraph (B), the regulations relating to removal from the General Accounting Office Senior Executive Service[1] in a reduction in force or other adjustment in force shall be consistent with section 3595(a) of title 5.

(2)(A) The regulations shall provide a right of appeal to the General Accounting Office Personnel Appeals Board[1] regarding a personnel action under the regulations, consistent with section 753 of this title.

(B) The regulations shall provide that final decision by the General Accounting Office Personnel Appeals Board[1] may be reviewed by the United States Court of Appeals for the Federal Circuit consistent with section 755 of this title.

(3)(A) Except as provided in subparagraph (B), an employee may not be released, due to a reduction in force, unless such employee is given written notice at least 60 days before such employee is so released. Such notice shall include—

(i) the personnel action to be taken with respect to the employee involved;

(ii) the effective date of the action;

(iii) a description of the procedures applicable in identifying employees for release;

(iv) the employee's ranking relative to other competing employees, and how that ranking was determined; and

(v) a description of any appeal or other rights which may be available.

(B) The Comptroller General may, in writing, shorten the period of advance notice required under subparagraph (A) with respect to a particular reduction in force, if necessary because of circumstances not reasonably foreseeable, except that such period may not be less than 30 days.

(i) The regulations under subsection (h) shall include provisions under which, at the discretion of the Comptroller General, the opportunity to separate voluntarily (in order to permit the retention of an individual occupying a similar position) shall, with respect to the Government Accountability Office, be available to the same extent and in the same manner as described in subsection (f)(1)–(4) of section 3502 of title 5 (with respect to the Department of Defense or a military department).

(j)(1) For purposes of this subsection—

(A) the term ''pay increase'', as used with respect to an officer or employee in connection with a year, means the total increase in the rate of basic pay (expressed as a percentage) of such officer or employee, taking effect under section 731(b) and subsection (c)(3) in such year;

(B) the term ''required minimum percentage'', as used with respect to an officer or employee in connection with a year, means the percentage equal to the total increase in rates of basic pay (expressed as a percentage) taking effect under sections 5303 and 5304–5304a of title 5 in such year with respect to General Schedule positions within the pay locality (as defined by section 5302(5) of title 5) in which the position of such officer or employee is located;

(C) the term ''covered officer or employee'', as used with respect to a pay increase, means any individual—

(i) who is an officer or employee of the Government Accountability Office, other than an officer or employee described in subparagraph (A), (B), or (C) of section 4(c)(1) of the Government Accountability Office Act of 2008, determined as of the effective date of such pay increase; and

(ii) whose performance is at least at a satisfactory level, as determined by the Comptroller General under the provisions of subsection (c)(3) for purposes of the adjustment taking effect under such provisions in such year; and

(D) the term ''nonpermanent merit pay'' means any amount payable under section 731(b) which does not constitute basic pay.

(2)(A) Notwithstanding any other provision of this chapter, if (disregarding this subsection) the pay increase that would otherwise take effect with respect to a covered officer or employee in a year would be less than the required minimum percentage for such officer or employee in such year, the Comptroller General shall provide for a further increase in the rate of basic pay of such officer or employee.

(B) The further increase under this subsection—

(i) shall be equal to the amount necessary to make up for the shortfall described in subparagraph (A); and

(ii) shall take effect as of the same date as the pay increase otherwise taking effect in such year.

(C) Nothing in this paragraph shall be considered to permit or require that a rate of basic pay be increased to an amount inconsistent with the limitation set forth in subsection (c)(2).

(D) If (disregarding this subsection) the covered officer or employee would also have received any nonpermanent merit pay in such year, such nonpermanent merit pay shall be decreased by an amount equal to the portion of such officer's or employee's basic pay for such year which is attributable to the further increase described in subparagraph (A) (as determined by the Comptroller General), but to not less than zero.

(3) Notwithstanding any other provision of this chapter, the effective date of any pay increase (within the meaning of paragraph (1)(A)) taking effect with respect to a covered officer or employee in any year shall be the same as the effective date of any adjustment taking effect under section 5303 of title 5 with respect to statutory pay systems (as defined by section 5302(1) of title 5) in such year.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 897; Pub. L. 98–326, §1(b), June 22, 1984, 98 Stat. 269; Pub. L. 100–426, title III, §§302, 303, Sept. 9, 1988, 102 Stat. 1602; Pub. L. 101–509, title V, §529 [title I, §101(b)(2)(B)], Nov. 5, 1990, 104 Stat. 1427, 1439; Pub. L. 104–53, title II, §212(a), Nov. 19, 1995, 109 Stat. 535; Pub. L. 106–303, §§3(a)(1), (b)(1), 4(a)(2), Oct. 13, 2000, 114 Stat. 1066, 1068, 1069; Pub. L. 108–271, §§3(a), (c), 4, 8(b), 9, 12, July 7, 2004, 118 Stat. 812, 814, 816; Pub. L. 110–323, §§2(a), 8, Sept. 22, 2008, 122 Stat. 3539, 3548.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
732(a)	31:52–2(a).	Feb. 15, 1980, Pub. L. 96–191, §§3, 6, 94 Stat. 27, 32.
	31:52–5(b).	
732(b)	31:52–2(b)(1), (c)(1st sentence).	
732(c)	31:52–2(c)(last sentence).	
732(d)	31:52–2(d), (f), (h).	
732(e)	31:52–2(e).	
732(f)(1), (2).	31:52–2(g).	
732(f)(3) ...	31:52–2(b)(2).	
732(g)	31:52–5(a).	

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

In subsection (a), the words ''not later than October 1, 1980'' and 31:52–5(b) are omitted as executed. The word ''maintain'' is substituted for ''establish by regulation'' to omit executed words. The words ''for the General Accounting Office (hereinafter referred to as the 'personnel system') which shall meet the requirements of subsections (b) through (h)'', and ''or any amendment'' are omitted as surplus. The words ''about the system'' are substituted for ''thereto'' for clarity.

In subsection (b)(1), the words ''merit system'' are omitted as surplus. In clause (5), the words ''of the United States Government'' are added for consistency. In clause (6), the words ''the principles of'' are omitted as surplus.

In subsection (c)(2), the words ''payable . . . under the General Schedule'' are omitted as surplus. In clause (4), the words ''not more than 100 positions'' are substituted for ''up to one hundred employees'' for consistency. The words ''payable . . . grade . . . of the General Schedule'' are omitted as surplus. In clause (5), the words ''the principles of'' are omitted as surplus.

In subsection (d)(2), the words ''Director of'' are added for consistency. The text of 31:52–2(d)(last sentence) is omitted as executed. In clause (4), the words ''the taking of'' are omitted as surplus.

In subsections (e)–(g), the word ''management'' is added for consistency.

In subsection (f)(1), the words ''in the General Accounting Office'' are omitted as surplus.

In subsection (f)(2), before clause (A), the word ''affect'' is substituted for ''abolish or diminish'' to eliminate unnecessary words. The words ''in the General Accounting Office by section 717 of the Civil Rights Act of 1964, by sections 12 and 15 of the Age Discrimination in Employment Act of 1967, by section 6(d) of the Fair Labor Standards Act of 1938, by sections 501 and 505 of the Rehabilitation Act of 1973, or . . . other'' are omitted as surplus. In clauses (A) and (B), the words ''has the same authority . . . as . . . has'' are substituted for ''authorities granted thereunder to . . . shall be exercised by'' for clarity. The words ''the Equal Employment Opportunity Commission, Office of Personnel Management, the Merit Systems Protection Board, or . . . other'' are omitted as surplus. In clause (A), the words ''established by section 52–3'' are omitted as surplus.

In subsection (f)(3), the word ''affect'' is substituted for ''prohibits or restricts'' for consistency.

In subsection (g), the words ''Notwithstanding any other provision of law'' are omitted as surplus.

Editorial Notes

REFERENCES IN TEXT

Level III of the Executive Level, referred to in subsec. (c)(2), probably means Level III of the Executive Schedule, which is set out in section 5314 of Title 5, Government Organization and Employees.

The General Schedule, referred to in subsecs. (c)(4) and (j)(1)(B), is set out under section 5332 of Title 5, Government Organization and Employees.

Section 4(c)(1) of the Government Accountability Office Act of 2008, referred to in subsec. (j)(1)(C)(i), is section 4(c)(1) of Pub. L. 110–323, which is set out as a note below.

AMENDMENTS

2008—Subsec. (c)(2). Pub. L. 110–323, §8, substituted ''rate for level III of the Executive Level, except that the total amount of cash compensation in any year shall be subject to the limitations provided under section 5307(a)(1) of title 5'' for ''highest basic rate for GS–15''.

Subsec. (j). Pub. L. 110–323, §2(a), added subsec. (j).

2004—Subsec. (a). Pub. L. 108–271, §8(b), substituted ''Government Accountability Office'' for ''General Accounting Office''.

Subsec. (b)(6). Pub. L. 108–271, §3(c), substituted ''title 5, except as provided under subsection (c)(3) of this section and section 733(a)(3)(B) of this title'' for ''title 5''.

Subsec. (c)(3). Pub. L. 108–271, §3(a), amended par. (3) generally. Prior to amendment, par. (3) read as follows: ''except as provided under section 733(a)(3)(B) of this title or section 5349(a) of title 5, basic pay rates of officers and employees of the Office shall be adjusted at the same time and to the same extent as basic pay rates of the General Schedule are adjusted;''.

Subsec. (c)(5). Pub. L. 108–271, §4, amended par. (5) generally. Prior to amendment, par. (5) read as follows: ''officers and employees of the Office are entitled to grade and basic pay retention consistent with subchapter VI of chapter 53 of title 5.''

Subsec. (d)(1). Pub. L. 108–271, §4, amended par. (1) generally. Prior to amendment, par. (1) read as follows: ''for a system to appraise the performance of officers and employees of the General Accounting Office that meets the requirements of section 4302 of title 5;''.

Subsecs. (e)(1), (f)(2) (introductory provisions), (g), (h)(1)(A). Pub. L. 108–271, §8(b), substituted ''Government Accountability Office'' for ''General Accounting Office''.

Subsec. (h)(3)(A). Pub. L. 108–271, §12, substituted ''reduction in force'' for ''reduction force''.

Subsec. (i). Pub. L. 108–271, §8(b), substituted ''Government Accountability Office'' for ''General Accounting Office''.

2000—Subsec. (c)(4). Pub. L. 106–303, §4(a)(2), inserted ''(including senior-level positions under section 732a of this title)'' after ''129 positions'' and substituted ''733(c) of this title and senior-level positions described in section 732a(b) of this title);'' for ''733(c) of this title);''.

Subsec. (h). Pub. L. 106–303, §3(a)(1), amended subsec. (h) generally. Prior to amendment, subsec. (h) read as follows: ''Notwithstanding the provisions of subchapter I of chapter 35 of title 5, United States Code, the Comptroller General shall prescribe regulations for the release of officers and employees of the General Accounting Office in a reduction in force which give due effect to tenure of employment, military preference, performance and/or contributions to the agency's goals and objectives, and length of service. The regulations shall, to the extent deemed feasible by the Comptroller General, be designed to minimize disruption to the Office and to assist in promoting the efficiency of the Office.''

Subsec. (i). Pub. L. 106–303, §3(b)(1), added subsec. (i).

1995—Subsec. (h). Pub. L. 104–53 added subsec. (h).

1990—Subsec. (b)(6). Pub. L. 101–509 substituted ''5301'' for ''5301(a)''.

1988—Subsec. (c)(3). Pub. L. 100–426, §303, substituted ''under section 733(a)(3)(B) of this title or section 5349(a) of title 5'' for ''in section 733(a)(3)(B) of this title''.

Subsec. (c)(4). Pub. L. 100–426, §302, substituted ''129'' for ''119'' and ''the rate of basic pay payable for grade GS–18 of the General Schedule'' for ''the highest rate for GS–18''.

1984—Subsec. (c)(4). Pub. L. 98–326 substituted ''119'' for ''100''.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108–271, set out as a note under section 702 of this title.

EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110–323, §2(b), Sept. 22, 2008, 122 Stat. 3540, provided that: ''The amendment made by this section [amending this section] shall apply with respect to any pay increase (as defined by such amendment) taking effect on or after the date of the enactment of this Act [Sept. 22, 2008].''

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 3 of Pub. L. 108–271 effective Oct. 1, 2005, and applicable in the case of any annual pay adjustment taking effect on or after Oct. 1, 2005, subject to authority of Comptroller General to change pay adjustments or delay the effective date for certain groups of officers and employees, see section 13 of Pub. L. 108–271, set out as a note under section 731 of this title.

EFFECTIVE DATE OF 2000 AMENDMENT; SAVINGS PROVISION

Pub. L. 106–303, §3(a)(2), (3), Oct. 13, 2000, 114 Stat. 1067, 1068, provided that:

''(2) EFFECTIVE DATE.—Subject to paragraph (3), the amendment made by paragraph (1) [amending this section] shall apply with respect to all reduction-in-force actions taking effect on or after—

''(A) the 180th day following the date of the enactment of this Act [Oct. 13, 2000]; or

''(B) if earlier, the date the Comptroller General issues the regulations required under such amendment.

''(3) SAVINGS PROVISIONS.—If, before the effective date determined under paragraph (2), specific notice of a reduction-in-force action is given to an individual in accordance with section 1 of chapter 5 of GAO Order 2351.1 (dated February 28, 1996), then, for purposes of determining such individual's rights in connection with such action, the amendment made by paragraph (1) shall be treated as if it had never been enacted.''

Pub. L. 106–303, §3(b)(2), Oct. 13, 2000, 114 Stat. 1068, provided that: ''The amendment made by paragraph (1) [amending this section] shall take effect on the date of the enactment of this Act [Oct. 13, 2000].''

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101–509 effective on such date as the President shall determine, but not earlier than 90 days, and not later than 180 days, after Nov. 5, 1990, see section 529 [title III, §305] of Pub. L. 101–509, set out as a note under section 5301 of Title 5, Government Organization and Employees.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98–326 effective Oct. 1, 1984, see section 2 of Pub. L. 98–326, set out as a note under section 731 of this title.

PAY ADJUSTMENT RELATING TO CERTAIN PREVIOUS YEARS

Pub. L. 110–323, §3, Sept. 22, 2008, 122 Stat. 3540, provided that:

''(a) APPLICABILITY.—This section applies in the case of any individual who, as of the date of the enactment of this Act [Sept. 22, 2008], is an officer or employee of the Government Accountability Office, excluding—

''(1) an officer or employee described in subparagraph (A), (B), or (C) of section 4(c)(1) [set out as a note below]; and

''(2) an officer or employee who received both a 2.6 percent pay increase in January 2006 and a 2.4 percent pay increase in February 2007.

''(b) PAY INCREASE DEFINED.—For purposes of this section, the term 'pay increase', as used with respect to an officer or employee in connection with a year, means the total increase in the rate of basic pay (expressed as a percentage) of such officer or employee, taking effect under sections 731(b) and 732(c)(3) of title 31, United States Code, in such year.

''(c) PROSPECTIVE EFFECT.—Effective with respect to pay for service performed in any pay period beginning after the end of the 6-month period beginning on the date of the enactment of this Act (or such earlier date as the Comptroller General may specify), the rate of basic pay for each individual to whom this section applies shall be determined as if such individual had received both a 2.6 percent pay increase for 2006 and a 2.4 percent pay increase for 2007, subject to subsection (e).

''(d) LUMP-SUM PAYMENT.—Not later than 6 months after the date of the enactment of this Act, the Comptroller General shall, subject to the availability of appropriations, pay to each individual to whom this section applies a lump-sum payment. Subject to subsection (e), such lump-sum payment shall be equal to—

''(1)(A) the total amount of basic pay that would have been paid to the individual, for service performed during the period beginning on the effective date of the pay increase for 2006 and ending on the day before the effective date of the pay adjustment under subsection (c) (or, if earlier, the date on which the individual retires or otherwise ceases to be employed by the Government Accountability Office), if such individual had received both a 2.6 percent pay increase for 2006 and a 2.4 percent pay increase for 2007, minus

''(B) the total amount of basic pay that was in fact paid to the individual for service performed during the period described in subparagraph (A); and

''(2) increased by 4 percent of the amount calculated under paragraph (1).

Eligibility for a lump-sum payment under this subsection shall be determined solely on the basis of whether an individual satisfies the requirements of subsection (a) (to be considered an individual to whom this section applies), and without regard to such individual's employment status as of any date following the date of the enactment of this Act or any other factor.

''(e) CONDITIONS.—Nothing in subsection (c) or (d) shall be considered to permit or require—

''(1) the payment of any rate (or portion of the lump-sum amount as calculated under subsection (d)(1) based on a rate) for any pay period, to the extent that such rate would be (or would have been) inconsistent with the limitation that applies (or that applied) with respect to such pay period under section 732(c)(2) of title 31, United States Code; or

''(2) the payment of any rate or amount based on the pay increase for 2006 or 2007 (as the case may be), if—

''(A) the performance of the officer or employee involved was not at a satisfactory level, as determined by the Comptroller General under paragraph (3) of section 732(c) of such title 31 for purposes of the adjustment under such paragraph for that year; or

''(B) the individual involved was not an officer or employee of the Government Accountability Office on the date as of which that increase took effect.

As used in paragraph (2)(A), the term 'satisfactory' includes a rating of 'meets expectations' (within the meaning of the performance appraisal system used for purposes of the adjustment under section 732(c)(3) of such title 31 for the year involved).

''(f) RETIREMENT.—

''(1) IN GENERAL.—The portion of the lump-sum payment paid under subsection (d) to an officer or employee as calculated under subsection (d)(1) shall, for purposes of any determination of the average pay (as defined by section 8331 or 8401 of title 5, United States Code) which is used to compute an annuity under subchapter III of chapter 83 or chapter 84 of such title—

''(A) be treated as basic pay (as defined by section 8331 or 8401 of such title); and

''(B) be allocated to the biweekly pay periods covered by subsection (d).

''(2) CONTRIBUTIONS TO CIVIL SERVICE RETIREMENT AND DISABILITY RETIREMENT FUND.—

''(A) EMPLOYEE CONTRIBUTIONS.—The Government Accountability Office shall deduct and withhold from the lump-sum payment paid to each employee under subsection (d) an amount equal to the difference between—

''(i) employee contributions that would have been deducted and withheld from pay under section 8334 or 8422 of title 5, United States Code, if the portion of the lump-sum payment as calculated under subsection (d)(1) had been additionally paid as basic pay during the period described under subsection (d)(1) of this section; and

''(ii) employee contributions that were actually deducted and withheld from pay under section 8334 or 8422 of title 5, United States Code, during that period.

''(B) AGENCY CONTRIBUTIONS AND PAYMENT TO THE FUND.—Not later than 9 months after the Government Accountability Office makes the lump-sum payments under subsection (d), the Government Accountability Office shall pay into the Civil Service Retirement and Disability Fund—

''(i) the amount of each deduction and withholding under subparagraph (A); and

''(ii) an amount for applicable agency contributions under section 8334 or 8423 of title 5, United states Code, based on payments made under clause (i).

''(g) EXCLUSIVE REMEDY.—This section constitutes the exclusive remedy that any individuals to whom this section applies (as described in subsection (a)) have for any claim that they are owed any monies denied to them in the form of a pay increase for 2006 or 2007 under section 732(c)(3) of title 31, United States Code, or any other law. Notwithstanding any other provision of law, no court or administrative body, including the Government Accountability Office Personnel Appeals Board, shall have jurisdiction to entertain any civil action or other civil proceeding based on the claim of such individuals that they were due money in the form of a pay increase for 2006 or 2007 pursuant to such section 732(c)(3) or any other law.''

LUMP-SUM PAYMENT FOR CERTAIN PERFORMANCE-BASED COMPENSATION

Pub. L. 110–323, §4, Sept. 22, 2008, 122 Stat. 3543, provided that:

''(a) IN GENERAL.—Not later than 6 months after the date of the enactment of this Act [Sept. 22, 2008], the Comptroller General shall, subject to the availability of appropriations, pay to each qualified individual a lump-sum payment equal to the amount of performance-based compensation such individual was denied for 2006, as determined under subsection (b).

''(b) AMOUNT.—The amount payable to a qualified individual under this section shall be equal to—

''(1) the total amount of performance-based compensation such individual would have earned for 2006 (determined by applying the Government Accountability Office's performance-based compensation system under GAO Orders 2540.3 and 2540.4, as in effect in 2006) if such individual had not had a salary equal to or greater than the maximum for such individual's band (as further described in subsection (c)(2)), less

''(2) the total amount of performance-based compensation such individual was in fact granted, in January 2006, for that year.

''(c) QUALIFIED INDIVIDUAL.—For purposes of this section, the term 'qualified individual' means an individual who—

''(1) as of the date of the enactment of this Act, is an officer or employee of the Government Accountability Office, excluding—

''(A) an individual holding a position subject to section 732a or 733 of title 31, United States Code (disregarding section 732a(b) and 733(c) of such title);

''(B) a Federal Wage System employee; and

''(C) an individual participating in a development program under which such individual receives performance appraisals, and is eligible to receive permanent merit pay increases, more than once a year; and

''(2) as of January 22, 2006, was a Band I staff member with a salary above the Band I cap, a Band IIA staff member with a salary above the Band IIA cap, or an administrative professional or support staff member with a salary above the cap for that individual's pay band (determined in accordance with the orders cited in subsection (b)(1)).

''(d) EXCLUSIVE REMEDY.—This section constitutes the exclusive remedy that any officers and employees (as described in subsection (c)) have for any claim that they are owed any monies denied to them in the form of merit pay for 2006 under section 731(b) of title 31, United States Code, or any other law. Notwithstanding any other provision of law, no court or administrative body in the United States, including the Government Accountability Office Personnel Appeals Board, shall have jurisdiction to entertain any civil action or other civil proceeding based on the claim of such officers or employees that they were due money in the form of merit pay for 2006 pursuant to such section 731(b) or any other law.

''(e) DEFINITIONS.—For purposes of this section—

''(1) the term 'performance-based compensation' has the meaning given such term under the Government Accountability Office's performance-based compensation system under GAO Orders 2540.3 and 2540.4, as in effect in 2006; and

''(2) the term 'permanent merit pay increase' means an increase under section 731(b) of title 31, United States Code, in a rate of basic pay.''

REFERENCES IN OTHER LAWS TO GS–16, 17, OR 18 PAY RATES

References in laws to the rates of pay for GS–16, 17, or 18, or to maximum rates of pay under the General Schedule, to be considered references to rates payable under specified sections of Title 5, Government Organization and Employees, see section 529 [title I, § 101(c)(1)] of Pub. L. 101–509, set out in a note under section 5376 of Title 5.

§ 732a. Critical positions

(a) The Comptroller General may establish senior-level positions to meet critical scientific, technical or professional needs of the Government Accountability Office. An individual serving in such a position shall—

(1) be subject to the laws and regulations applicable to the General Accounting Office Senior Executive Service[1] under section 733 of this title, with respect to rates of basic pay, performance awards, ranks, carry over of annual leave, benefits, performance appraisals, removal or suspension, and reductions in force;

(2) have the same rights of appeal to the General Accounting Office Personnel Appeals Board[1] as are provided to the Office Senior Executive Service;

(3) be exempt from the same provisions of law as are made inapplicable to the Office Senior Executive Service under section 733(d) of this title, except for section 732(e) of this title;

(4) be entitled to discontinued service retirement under chapter 83 or 84 of title 5 as if a member of the Office Senior Executive Service; and

(5) be subject to reassignment by the Comptroller General to any position in the Office Senior Executive Service under section 733 of this title, as the Comptroller General determines necessary and appropriate.

(b) Senior-level positions under this section may include positions referred to in paragraph (1) or (2) of section 731(e) of this title.

(Added Pub. L. 106–303, § 4(a)(1), Oct. 13, 2000, 114 Stat. 1068; amended Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814; Pub. L. 110–323, § 9(b)(1), Sept. 22, 2008, 122 Stat. 3548.)

Editorial Notes

AMENDMENTS

2008—Subsec. (b). Pub. L. 110–323 substituted ''paragraph (1) or (2) of section 731(e)'' for ''section 731(d), (e)(1), or (e)(2)''.

2004—Subsec. (a). Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office'' in introductory provisions.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108–271, set out as a note under section 702 of this title.

§ 733. Senior Executive Service

(a) The Comptroller General may establish a General Accounting Office Senior Executive Service[1]—

(1) meeting the requirements of section 3131 of title 5;

(2) providing requirements for positions consistent with section 3132(a)(2) of title 5;

(3) providing rates of basic pay—

(A) not more than the maximum rate or less than the minimum rate for the Senior Executive Service under section 5382 of title 5; and

(B) adjusted annually by the Comptroller General after taking into consideration the factors listed under section 732(c)(3) of this title, except that an adjustment under this subparagraph shall not be applied in the case of any officer or employee whose performance is not at a satisfactory level, as determined by the Comptroller General for purposes of such adjustment;

(4) providing a performance appraisal system consistent with subchapter II of chapter 43 of title 5;

(5) allowing the Comptroller General to award ranks to officers and employees in the Office Senior Executive Service consistent with section 4507 of title 5;

(6) providing for removal consistent with section 3592 of title 5, and for removal or suspension consistent with section 7543 of title 5;

(7) allowing the Comptroller General to reassign an officer or employee in the Office Senior Executive Service to any senior-level position established under section 732a of this title, as the Comptroller General determines necessary and appropriate; and

[1] See Change of Name note below.

[1] See Change of Name note below.

(8) allowing the Comptroller General to pay performance awards to officers and employees of the Office Senior Executive Service consistent with section 5384 of title 5.

(b) Except as provided in subsection (a), the Comptroller General may apply any part of title 5 that applies to an applicant for or officer or employee in the Senior Executive Service under title 5 to the Office Senior Executive Service.

(c) The Office Senior Executive Service may include positions referred to in section 731(c), (e)(1), or (e)(2) of this title.

(d) Section 732(b)(6), (c), (d)(1)–(4), and (e) of this title does not apply to the Office Senior Executive Service.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 899; Pub. L. 98–326, §1(c), June 22, 1984, 98 Stat. 269; Pub. L. 106–303, §4(b), Oct. 13, 2000, 114 Stat. 1069; Pub. L. 108–271, §3(b), July 7, 2004, 118 Stat. 812; Pub. L. 110–323, §9(b)(2), Sept. 22, 2008, 122 Stat. 3548.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
733(a)	31:52–4(a)(1).	Feb. 15, 1980, Pub. L. 96–191, §5(a), 94 Stat. 31.
733(b)	31:52–4(a)(2).	
733(c)	31:52–4(a)(4).	
733(d)	31:52–4(a)(3).	

In subsection (a), before clause (1), the words ''promulgate regulations'' are omitted as surplus. The words ''(hereinafter referred to as the GAO Senior Executive Service)'' are omitted because of the restatement. In clause (1), the words ''for the Senior Executive Service'' are omitted as surplus. In clause (2), the words ''in the GAO Senior Executive Service . . . which are'' are omitted as surplus. In clause (3), before subclause (A), the words ''for the GAO Senior Executive Service'' are omitted as surplus. In subclause (A), the word ''established'' is omitted as surplus. In clause (4), the words ''for the GAO Senior Executive Service'' are omitted as surplus. In clauses (5) and (7), the words ''officers and employees'' are substituted for ''members'' for consistency in the revised title and with other titles of the United States Code. In clause (5), the words ''the provisions applicable to the Office of Personnel Management and the President under'' are omitted as surplus. In clause (7), the words ''the provisions applicable to performance awards under'' are omitted as surplus.

In subsection (b), the words ''officer or employee'' are substituted for ''member'' for consistency in the revised title and with other titles of the Code.

In subsection (d), the words ''Employees in . . . the personnel system established under'' are omitted as surplus.

Editorial Notes

AMENDMENTS

2008—Subsec. (c). Pub. L. 110–323 struck out ''(d),'' after ''731(c),''.

2004—Subsec. (a)(3)(B). Pub. L. 108–271 amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: ''adjusted at the same time and to the same extent as rates in the Senior Executive Service under section 5382 of title 5 are adjusted;''.

2000—Subsec. (a)(7), (8). Pub. L. 106–303 added par. (7) and redesignated former par. (7) as (8).

1984—Subsec. (c). Pub. L. 98–326 inserted ''(e)(1),'' after ''(d),''.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108–271, set out as a note under section 702 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 3 of Pub. L. 108–271 effective Oct. 1, 2005, and applicable in the case of any annual pay adjustment taking effect on or after Oct. 1, 2005, subject to authority of Comptroller General to change pay adjustments or delay the effective date for certain groups of officers and employees, see section 13 of Pub. L. 108–271, set out as a note under section 731 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98–326 effective Oct. 1, 1984, see section 2 of Pub. L. 98–326, set out as a note under section 731 of this title.

§ 734. Assignments and details to Congress

The Comptroller General may assign or detail an officer or employee of the Government Accountability Office to full-time continuous duty with a committee of Congress for not more than one year.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 899; Pub. L. 98–367, title I, §8, July 17, 1984, 98 Stat. 475; Pub. L. 108–271, §8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
734(a)	31:1175(a).	Oct. 26, 1970, Pub. L. 91–510, §235(a), 84 Stat. 1171.
734(b)	31:1175(c).	Oct. 26, 1970, Pub. L. 91–510, 84 Stat. 1140, §235(c); added Oct. 11, 1971, Pub. L. 92–136, §8, 85 Stat. 378.

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

In subsection (a), the words ''Notwithstanding any other provision of law'' are omitted as surplus. The word ''continuous'' is substituted for ''on a continuing basis'' to eliminate unnecessary words. The words ''committee of Congress'' are substituted for ''committee of the Senate or House of Representatives or with any joint committee of Congress'' for consistency and to eliminate unnecessary words. The words ''any period of'' are omitted as surplus.

In subsection (b), the words ''Comptroller General'' are substituted for ''General Accounting Office'' for consistency. The word ''pay'' is substituted for ''salary'' for consistency in the revised title and with other titles of the Code.

Editorial Notes

AMENDMENTS

2004—Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office''.

1984—Pub. L. 98–367 struck out designation of provisions as ''(a)'' and struck out subsec. (b) which read as follows: ''A committee of the Senate or a joint committee of Congress for which the Secretary of the Senate disburses amounts shall reimburse the Comptroller General for the pay of each officer or employee of the Office for the time the officer or employee is assigned or detailed to the committee or joint committee.''

§ 735. Relationship to other laws

(a) Except as provided in section 733(c) of this title, this subchapter and subchapter IV of this chapter do not affect sections 702(b), 703, 731(c) and (e), 772, 775(a) and (d) of this title.

(b) Except as specifically provided in this subchapter and subchapter IV of this chapter, those subchapters do not change the application of a

law applicable to officers and employees of the Government Accountability Office.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 899; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814; Pub. L. 110–323, § 9(b)(3), Sept. 22, 2008, 122 Stat. 3548.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
735(a)	31:52–6(a).	Feb. 15, 1980, Pub. L. 96–191, § 7, 94 Stat. 33.
735(b)	31:52–6(b).	

In subsection (a), the words ''repealing, amending, or otherwise'' are omitted as surplus.

In subsection (b), the words ''repeal . . . or limit'' are omitted as surplus. The words ''officers and'' are added for consistency in the revised title and with other titles of the United States Code.

Editorial Notes

AMENDMENTS

2008—Subsec. (a). Pub. L. 110–323 substituted ''731(c) and (e),'' for ''731(c)–(e),''.

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

§ 736. Authorization of appropriations

Amounts necessary to carry out this subchapter and subchapter IV of this chapter may be appropriated to the Comptroller General.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 900.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
736	31:52–7.	Feb. 15, 1980, Pub. L. 96–191, § 9, 94 Stat. 34.

The word ''hereby'' is omitted as surplus. The words ''to the Comptroller General'' are added for consistency. The words ''beginning fiscal year 1981 and for each fiscal year thereafter'' are omitted as executed.

SUBCHAPTER IV—PERSONNEL APPEALS BOARD

§ 751. Organization

(a) The Government Accountability Office has a General Accounting Office Personnel Appeals Board.[1] The Board is composed of 5 members appointed by the Comptroller General. An individual may be appointed only if the individual—

(1) is not a current or former officer or employee of the Office or of the Architect of the Capitol, the Botanic Garden, or the Senate Restaurants,;[2]

(2) has the demonstrated ability, background, training, and experience necessary to be qualified specially to serve on the Board; and

(3) demonstrates a capacity and willingness to devote sufficient time to dispose of cases in a timely way.

(b) The Comptroller General shall appoint members only—

(1) after considering any candidates who are recommended to the Comptroller General (at such time and in such manner as the Comptroller General requires) by organizations composed primarily of individuals experienced in adjudicating or arbitrating personnel matters; and

(2) after the Comptroller General consults with organizations representing employees of the Office and with any member of each committee of Congress, having legislative jurisdiction over the personnel management system maintained under section 732 of this title, whom the chairman of the committee designates.

(c)(1) Except as provided in paragraph (2), the term of a member of the Board is 5 years. A member may not be reappointed. An individual appointed to fill a vacancy occurring before the expiration of a term of office is appointed for the remainder of the term. However, if the unexpired part of a term is less than one year, the Comptroller General may appoint an individual for a 5-year term plus the unexpired part of the term. When the term of a member ends, the member may continue to serve until a successor takes office or for 6 months after the term expires, whichever is earlier.

(2)(A) The term of a member serving on the date of the enactment of the General Accounting Office Personnel Amendments Act of 1988 shall be as follows:

(i) Of the 2 members appointed in 1985, the term of 1 such member shall be 5 years, and the term of the other such member shall be 6 years.

(ii) Of the 2 members appointed in 1986, the term of 1 such member shall be 6 years, and the term of the other such member shall be 7 years.

(iii) The term of the member appointed in 1987 shall be 7 years.

(B) Within 60 days after the date referred to in subparagraph (A), the Comptroller General shall determine—

(i) with respect to the members under subparagraph (A)(i), which will have a term of 5 years and which will have a term of 6 years; and

(ii) with respect to the members under subparagraph (A)(ii), which will have a term of 6 years and which will have a term of 7 years.

(C) A term established for a member under this paragraph shall be measured—

(i) from the date on which the member was originally appointed; or

(ii) in the case of a member serving for the unexpired portion of a term, from the appointment date of the individual who was originally appointed to serve for such term.

(d) A member may be removed by a majority of the Board (except the member subject to removal) only for inefficiency, neglect of duty, or malfeasance in office. A member subject to removal shall be given notice and an opportunity for a hearing before the Board unless the member waives the opportunity in writing.

(e) While carrying out a member's duties (including travel), a member who is not an officer or employee of the United States Government is entitled to basic pay at a rate equal to the daily

[1] See Change of Name note below.

[2] So in original. The comma probably should not appear.

rate of basic pay payable for grade GS–18 of the General Schedule. Each member is entitled to travel expenses and per diem allowances under section 5703 of title 5.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 900; Pub. L. 100–426, title I, §§101, 102(b), Sept. 9, 1988, 102 Stat. 1598, 1599; Pub. L. 103–283, title III, §312(e)(4)(A), July 22, 1994, 108 Stat. 1446; Pub. L. 108–271, §8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
751(a)	31:52–3(a)(1), (3).	Feb. 15, 1980, Pub. L. 96–191, §4(a)–(d), 94 Stat. 29.
751(b)	31:52–3(a)(2), (4).	
751(c)	31:52–3(b).	
751(d)	31:52–3(c).	
751(e)	31:52–3(d).	

In subsection (a), before clause (1), the words ''The General Accounting Office has a General Accounting Office Personnel Appeals Board'' are substituted for 31:52–3(a)(1)(1st sentence less words between parentheses) for consistency. The text of 31:52–3(a)(1)(1st sentence words between parentheses) is omitted because of the restatement. The words ''in accordance with this subsection'' and ''as a member of the Board'' are omitted as surplus. In clause (1), the words ''a total of'' are omitted as surplus. In clause (4), the words ''to service as a member of the Board in order to enable the Board . . . under this section'' are omitted as surplus.

In subsection (b), before clause (1), the words ''under paragraph (1)'' are omitted as surplus. The word ''only'' is added for clarity. In clause (1), the words ''in a way'' are substituted for ''in the form . . . and according to the procedures'' to eliminate unnecessary words. The words ''eligible to make such a submission under paragraph (4)'', ''shall be eligible to submit a list of candidates to the Comptroller General under paragraph (2)(A)'', and ''the membership of'' are omitted as surplus. In clause (2), the word ''management'' is added for consistency. The words ''under section 772 of this title'' are added for clarity. The words ''to consult with the Comptroller General'' are omitted as surplus.

In subsection (c), the words ''Except as provided in paragraph (2)'' are omitted because of the restatement. The text of 31:52–3(b)(2) is omitted as executed. The words ''of the Board'' and 31:52–3(b)(4)(1st sentence) are omitted as surplus. The words ''occurring before the expiration of a term of office'' are substituted for ''with respect to which such vacancy has occurred'' for clarity. The words ''or for 6 months after the term expires, whichever is earlier'' are substituted for 31:52–3(b)(5)(words after comma) to eliminate unnecessary words.

In subsection (d), the words ''of the Board . . . from the Board'', ''the members of'', and ''proposed action of'' are omitted as surplus. The words ''prior to any vote of the members of the Board under paragraph (1)(A)'' are omitted as surplus. The words ''unless the member waives the opportunity in writing'' are substituted for 31:52–3(c)(2)(last sentence) to eliminate unnecessary words.

In subsection (e), the words ''While carrying out a member's duties'' are substituted for ''for each day such member is engaged in the actual performance of duties as a member of the Board'' to eliminate unnecessary words. The words ''an officer or employee of'' are substituted for ''otherwise employed by'' for consistency in the revised title and with other titles of the United States Code. The words ''payable . . . under the General Schedule under section 5332 of title 5, United States Code'' and 31:52–3(d)(2d sentence) are omitted as surplus.

Editorial Notes

REFERENCES IN TEXT

The date of the enactment of the General Accounting Office Personnel Amendments Act of 1988, referred to in subsec. (c)(2)(A), is the date of enactment of Pub. L. 100–426, which was approved Sept. 9, 1988.

AMENDMENTS

2004—Subsec. (a). Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office'' in introductory provisions.

1994—Subsec. (a)(1). Pub. L. 103–283 inserted ''or of the Architect of the Capitol, the Botanic Garden, or the Senate Restaurants,'' after ''Office''. See Application of Provisions Amended by Pub. L. 103–283 note below.

1988—Subsec. (a). Pub. L. 100–426, §101(a), struck out par. (1) which required that Board appointees have 3 years full-time or part-time experience in adjudicating or arbitrating personnel matters, and redesignated pars. (2), (3), and (4) as (1), (2), and (3), respectively.

Subsec. (b)(1). Pub. L. 100–426, §101(b), amended par. (1) generally. Prior to amendment, par. (1) read as follows: ''from a written list of candidates, submitted to the Comptroller General in a way and at the time the Comptroller General requires, by any organization the Comptroller General believes is composed primarily of individuals experienced in adjudicating or arbitrating personnel matters; and''.

Subsec. (c)(1). Pub. L. 100–426, §101(c)(1), (2), designated existing provisions as par. (1), substituted ''Except as provided in paragraph (2), the'' for ''The'', and substituted ''5'' for ''3'' in two places.

Subsec. (c)(2). Pub. L. 100–426, §101(c)(3), added par. (2).

Subsec. (e). Pub. L. 100–426, §102(b), substituted ''basic pay at a rate equal to the daily rate of basic pay payable for grade GS–18 of the General Schedule'' for ''pay at a rate equal to the daily rate for GS–18''.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108–271, set out as a note under section 702 of this title.

APPLICATION OF PROVISIONS AMENDED BY PUB. L. 103–283

Pub. L. 104–1, title V, §504(c)(2), Jan. 23, 1995, 109 Stat. 41, provided that: ''The provisions of sections 751, 753, and 755 of title 31, United States Code, amended by section 312(e) of the Architect of the Capitol Human Resources Act [Pub. L. 103–283], shall be applied and administered as if such section 312(e) [amending this section and sections 753 and 755 of this title and enacting section 1831(e) of Title 2, The Congress] (and the amendments made by such section) had not been enacted.''

REFERENCES IN OTHER LAWS TO GS–16, 17, OR 18 PAY RATES

References in laws to the rates of pay for GS–16, 17, or 18, or to maximum rates of pay under the General Schedule, to be considered references to rates payable under specified sections of Title 5, Government Organization and Employees, see section 529 [title I, §101(c)(1)] of Pub. L. 101–509, set out in a note under section 5376 of Title 5.

§ 752. Chairman and General Counsel

(a) The General Accounting Office Personnel Appeals Board[1] shall select one of its members as Chairman. The Chairman is the chief executive and administrative officer of the Board.

(b)(1) The Comptroller General shall appoint as General Counsel of the Board an individual

[1] See Change of Name note below.

the Chairman selects. The General Counsel serves at the pleasure of the Chairman.

(2) The Chairman shall fix the pay of the General Counsel. The rate of basic pay of the General Counsel may be not more than the maximum rate of basic pay payable for grade GS–16 of the General Schedule.

(3) The General Counsel shall—

(A) investigate an allegation about a prohibited personnel practice under section 732(b)(2) of this title to decide if there are reasonable grounds to believe the practice has occurred, exists, or will be taken by an officer or an employee of the Government Accountability Office;

(B) investigate an allegation about a prohibited political activity under section 732(b)(3) of this title;

(C) investigate a matter under the jurisdiction of the Board if the Board or a member of the Board requests; and

(D) help the Board carry out its duties and powers.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 901; Pub. L. 100–426, title I, §102(a), Sept. 9, 1988, 102 Stat. 1599; Pub. L. 108–271, §8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
752(a)	31:52–3(e).	Feb. 15, 1980, Pub. L. 96–191, §4(e)–(g), 94 Stat. 30.
752(b)	31:52–3(f), (g).	

In subsection (a), the words ''members of the'' are omitted as surplus.

In subsection (b)(1), the words ''(hereinafter referred to as the 'General Counsel')'' are omitted because of the restatement. The words ''shall be eligible for reappointment and'' are omitted as surplus.

In subsection (b)(2), the word ''annual'' is added for clarity. The word ''basic'' is added for consistency in the revised title and with other titles of the United States Code. The words ''payable . . . of the General Schedule'' are omitted as surplus.

In subsection (b)(3)(A), the words ''to the extent necessary'' are omitted as surplus. The words ''officer or'' are added for consistency in the revised title and with other titles of the Code.

In subsection (b)(3)(D), the word ''otherwise'' is omitted as surplus. The words ''duties and powers'' are substituted for ''functions'' for consistency.

Editorial Notes

AMENDMENTS

2004—Subsec. (b)(3)(A). Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office''.

1988—Subsec. (b)(2). Pub. L. 100–426 substituted ''The rate of basic pay of the General Counsel may be not more than the maximum rate of basic pay payable for grade GS–16 of the General Schedule'' for ''The annual rate of basic pay of the General Counsel may be not more than the maximum rate for GS–15''.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108–271, set out as a note under section 702 of this title.

REFERENCES IN OTHER LAWS TO GS–16, 17, OR 18 PAY RATES

References in laws to the rates of pay for GS–16, 17, or 18, or to maximum rates of pay under the General Schedule, to be considered references to rates payable under specified sections of Title 5, Government Organization and Employees, see section 529 [title I, §101(c)(1)] of Pub. L. 101–509, set out in a note under section 5376 of Title 5.

§ 753. Duties and powers

(a) The General Accounting Office Personnel Appeals Board[1] may consider and order corrective or disciplinary action in a case arising from—

(1) an officer or employee appeal about a removal, suspension for more than 14 days, reduction in grade or pay, or furlough of not more than 30 days;

(2) a prohibited personnel practice under section 732(b)(2) of this title;

(3) a prohibited political activity under section 732(b)(3) of this title;

(4) a decision of an appropriate unit of employees for collective bargaining;

(5) an election or certification of a collective bargaining representative;

(6) a matter appealable to the Board under the labor-management relations program under section 732(e)(2) of this title, including a labor practice prohibited under section 732(e)(1) of this title;

(7) an action involving discrimination prohibited under section 732(f)(1) of this title;

(8) an issue about Office personnel the Comptroller General by regulation decides the Board shall resolve; and

(9) an action involving discrimination prohibited under section 312(e)(2)[2] of the Architect of the Capitol Human Resources Act.

(b) The Board has no authority to issue a stay of any reduction in force action.

(c) The Board may delegate to a member or a panel of members the authority to act under subsection (a) of this section. A decision of a member or panel under subsection (a) is deemed to be a final decision of the Board unless the Board reconsiders the decision under subsection (d) of this section.

(d) On motion of a party or on its own initiative, the Board may reconsider a decision under subsection (a) of this section by the 30th day after the decision is made.

(e) The Board shall prescribe regulations—

(1) providing for officer and employee appeals consistent with sections 7701 and 7702 of title 5; and

(2) on the operating procedure of the Board.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 901; Pub. L. 103–283, title III, §312(e)(4)(B), July 22, 1994, 108 Stat. 1446; Pub. L. 104–53, title II, §213, Nov. 19, 1995, 109 Stat. 535.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
753(a)	31:52–3(h).	Feb. 15, 1980, Pub. L. 96–191, §4(h), (j), (k), (m), 94 Stat. 30, 31.

[1] See Change of Name note below.

[2] See References in Text note below.

HISTORICAL AND REVISION NOTES—CONTINUED

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
753(b)	31:52–3(j).	
753(c)	31:52–3(k).	
753(d)	31:52–3(m).	

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

In subsection (a), before clause (1), the words ''decide'' and ''(where appropriate)'' are omitted as surplus. In clause (6), the words ''relations program'' are substituted for ''system'' for consistency. In clause (8), the words ''most appropriately'' are omitted as surplus.

In subsection (b), the words ''delegate . . . to act'' are substituted for ''designate . . . to take any action which the Board is authorized to take'' for consistency and to eliminate unnecessary words. The words ''individual'' and ''reopened and'' are omitted as surplus.

In subsection (c), the words ''reopen and'' are omitted as surplus.

In subsection (d)(1), the words ''the principles of'' are omitted as surplus.

Editorial Notes

REFERENCES IN TEXT

Section 312(e)(2) of the Architect of the Capitol Human Resources Act, referred to in subsec. (a)(9), was classified to section 1831(e)(2) of Title 2, The Congress, and was repealed by Pub. L. 104–1, title V, §504(c)(1), Jan. 23, 1995, 109 Stat. 41, except as provided in section 1435 of Title 2.

AMENDMENTS

1995—Subsec. (b). Pub. L. 104–53, §213(2), added subsec. (b). Former subsec. (b) redesignated (c).

Subsec. (c). Pub. L. 104–53, §213(1), (3), redesignated subsec. (b) as (c) and in second sentence substituted ''under subsection (d)'' for ''under subsection (c)''. Former subsec. (c) redesignated (d).

Subsecs. (d), (e). Pub. L. 104–53, §213(1), redesignated subsecs. (c) and (d) as (d) and (e), respectively.

1994—Subsec. (a)(9). Pub. L. 103–283 added par. (9). See Application of Provisions Amended by Pub. L. 103–283 note below.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108–271, set out as a note under section 702 of this title.

APPLICATION OF PROVISIONS AMENDED BY PUB. L. 103–283

Provisions of this section amended by section 312(e) of Pub. L. 103–283 to be applied and administered as if section 312(e) and the amendments made by section 312(e) had not been enacted, see section 504(c)(2) of Pub. L. 104–1, set out as a note under section 751 of this title.

§ 754. Action by the Comptroller General

When the Comptroller General has authority, the Comptroller General promptly shall carry out action the General Accounting Office Personnel Appeals Board[1] orders under section 753 of this title.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 902.)

[1] See Change of Name note below.

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
754	31:52–3(i).	Feb. 15, 1980, Pub. L. 96–191, §4(i), 94 Stat. 31.

The words ''to do so'' and ''corrective'' are omitted as surplus. The words ''under section 753 of this title'' are added for clarity.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108–271, set out as a note under section 702 of this title.

§ 755. Judicial review

(a) A final decision under section 753(a)(1)–(3), (6),,[1] (7) or (9) of this title may be reviewed by the United States Court of Appeals for the Federal Circuit. Chapter 158 of title 28 applies to a review under this subchapter, except the petition for review shall be filed by the 30th day after the petitioner receives notice of the decision. The court shall set aside a final decision the court decides is—

(1) arbitrary, capricious, an abuse of discretion, or otherwise not consistent with law;

(2) not made consistent with required procedures; or

(3) unsupported by substantial evidence.

(b) If an officer, employee, applicant for employment, or employee of the Architect of the Capitol, the Botanic Garden, or the Senate Restaurants is the prevailing party in a proceeding under this section, and the decision is based on a finding of discrimination prohibited under section 732(f) of this title or under section 312(e)(2)[2] of the Architect of the Capitol Human Resources Act, attorney's fees may be allowed by the court in accordance with the standards prescribed under section 706(k) of the Civil Rights Act of 1964.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 902; Pub. L. 98–216, §1(1), Feb. 14, 1984, 98 Stat. 3; Pub. L. 100–426, title I, §103(a), (b), Sept. 9, 1988, 102 Stat. 1599; Pub. L. 103–283, title III, §312(e)(4)(C), July 22, 1994, 108 Stat. 1446.)

HISTORICAL AND REVISION NOTES
1982 ACT

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
755	31:52–3(*l*).	Feb. 15, 1980, Pub. L. 96–191, §4(*l*), 94 Stat. 31.

In the section, before clause (1), the first sentence is substituted for 31:52–3(*l*)(1)(1st sentence) for consistency with other titles of the United States Code. The word ''review'' is substituted for ''appeal'' for consistency. The words ''the procedures of'', ''any other provision of law'', ''of a final decision of the Board . . . the date . . . of the Board'', and ''In any case filed under paragraph (1) . . . review the record and'' are omitted as surplus. The words ''final decision'' are substituted for ''agency action, findings, or conclusions'' for consistency. Clause (2) is substituted for 31:52–3(*l*)(2)(B) to eliminate unnecessary words.

[1] So in original. Second comma probably should follow ''(7)''.

[2] See References in Text note below.

1984 ACT

This clarifies section 755 by conforming it more closely to the language of the source provision of the section.

Editorial Notes

REFERENCES IN TEXT

Section 312(e)(2) of the Architect of the Capitol Human Resources Act, referred to in subsec. (b), was classified to section 1831(e)(2) of Title 2, The Congress, and was repealed by Pub. L. 104–1, title V, § 504(c)(1), Jan. 23, 1995, 109 Stat. 41, except as provided in section 1435 of Title 2.

Section 706(k) of the Civil Rights Act of 1964, referred to in subsec. (b), is classified to section 2000e–5(k) of Title 42, The Public Health and Welfare.

AMENDMENTS

1994—Subsec. (a). Pub. L. 103–283, § 312(e)(4)(C)(i), substituted '', (7) or (9)'' for ''or (7)'' in introductory provisions. See Application of Provisions Amended by Pub. L. 103–283 note below.

Subsec. (b). Pub. L. 103–283, § 312(e)(4)(C)(ii), substituted ''applicant for employment, or employee of the Architect of the Capitol, the Botanic Garden, or the Senate Restaurants'' for ''or applicant for employment'', and inserted ''or under section 312(e)(2) of the Architect of the Capitol Human Resources Act'' after ''of this title''. See Application of Provisions Amended by Pub. L. 103–283 note below.

1988—Subsec. (a). Pub. L. 100–426, § 103(a), (b)(1), designated existing provisions as subsec. (a) and substituted ''Federal Circuit'' for ''District of Columbia Circuit or by the court of appeals of the United States for the circuit in which the petitioner resides''.

Subsec. (b). Pub. L. 100–426, § 103(b)(2), added subsec. (b).

1984—Pub. L. 98–216 substituted ''A final decision under section 753(a)(1)–(3), (6), or (7) of this title may be reviewed by the United States Court of Appeals for the District of Columbia Circuit or by the court of appeals of the United States for the circuit in which the petitioner resides'' for ''A person may apply for review of a final decision under section 753(a)(1)–(3), (6), or (7) of this title by filing a petition for review with the United States Court of Appeals for the District of Columbia Circuit or with the court of appeals of the United States for the circuit in which the person resides'' in provisions preceding par. (1).

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100–426, title I, § 103(c), Sept. 9, 1988, 102 Stat. 1599, provided that: ''Nothing in any of the amendments made by this section [amending this section] shall apply with respect to an appeal pending on the date of the enactment of this Act [Sept. 9, 1988].''

APPLICATION OF PROVISIONS AMENDED BY PUB. L. 103–283

Provisions of this section amended by section 312(e) of Pub. L. 103–283 to be applied and administered as if section 312(e) and the amendments made by section 312(e) had not been enacted, see section 504(c)(2) of Pub. L. 104–1, set out as a note under section 751 of this title.

SUBCHAPTER V—ANNUITIES

§ 771. Definitions

In this subchapter—

(1) ''dependent child'' means an unmarried dependent child (including a stepchild or adopted child) who is—

(A) under 18 years of age;

(B) incapable of self-support because of physical or mental disability; or

(C) between 18 and 22 years of age and is a student regularly pursuing a full-time course of study or training in residence in a high school, trade school, technical or vocational institute, junior college, college, university, or comparable recognized educational institution. For the purposes of this subchapter, a child whose 22nd birthday occurs before July 1 or after August 31 of a calendar year, and while such child is regularly pursuing such a course of study or training, is deemed to have become 22 years of age on the first day of July after that birthday. A child who is a student is deemed not to have ceased to be a student during an interim period between school years if the interim period is not more than 5 months and if such child shows to the satisfaction of the General Counsel of the Government Accountability Office that such child has a bona fide intention of continuing in the same or a different school during the school semester (or other period into which the school year is divided) immediately after the interim period.

(2) ''surviving spouse'' means a surviving spouse of an individual who was a Comptroller General or retired Comptroller General and the spouse—

(A) was married to the individual for at least 1 year immediately before the individual died; or

(B) has not remarried before age 55 and is the parent of issue by the marriage.

(3) service as a Comptroller General equals the number of years and complete months an individual is Comptroller General.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 902; Pub. L. 100–426, title II, § 202, Sept. 9, 1988, 102 Stat. 1600; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
771(1), (2)	31:43b(g).	June 10, 1921, ch. 18, 42 Stat. 20, § 319(g), (p); added July 13, 1959, Pub. L. 86–87, 73 Stat. 198, 200.
771(3)	31:43b(p).	

In this subchapter, the words ''surviving spouse'', ''spouse'', ''surviving spouse's'', and ''parent'' are substituted for ''widow'', ''wife'', ''surviving widow's'', and ''mother'', respectively, because of 5:7202(c).

In clause (3), the words ''or retired Comptroller General'' are omitted as executed because a retired Comptroller General could elect survivor benefits and include retirement service only if the Comptroller General had retired by July 13, 1959. The word ''total'' is omitted as surplus. The words ''complete months'' are substituted for ''twelfth parts thereof, excluding from the aggregate the fractional part of a month, if any'' to eliminate unnecessary words. The words ''an individual is Comptroller General'' are added for clarity.

Editorial Notes

AMENDMENTS

2004—Par. (1)(C). Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office''.

1988—Par. (1)(C). Pub. L. 100–426, § 202(a), added subpar. (C).

Par. (2)(A). Pub. L. 100–426, §202(b)(1), substituted ''1 year'' for ''2 years''.

Par. (2)(B). Pub. L. 100–426, §202(b)(2), inserted ''before age 55'' after ''remarried''.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–426 effective after end of 60-day period beginning Sept. 9, 1988, with certain exceptions, see section 208 of Pub. L. 100–426, set out as a note under section 772 of this title.

§ 772. Annuity of the Comptroller General

(a) Except as provided in subsection (c) of this section, a Comptroller General serving a complete term as Comptroller General or who retires under section 703(e)(1) of this title is entitled to receive an annuity for life equal to the pay the Comptroller General is receiving on completion of the term or at the time of retirement. An annuity of a Comptroller General who completes a term before becoming 65 years of age is reduced by .25 percent for each complete month the Comptroller General is under 65 years of age.

(b) Except as provided in subsection (c) of this section, a Comptroller General becoming permanently disabled shall be retired and is entitled to receive an annuity for life equal to—

(1) the pay of the Comptroller General at the time of retirement if the Comptroller General served at least 10 years; or

(2) 50 percent of the pay if the Comptroller General served less than 10 years.

(c) A Comptroller General who, when appointed, is or has been subject to subchapter III of chapter 83 or chapter 84 of title 5 remains subject to such subchapter III or such chapter 84 (as the case may be) unless the Comptroller General elects in writing to receive an annuity under this section. An election is irrevocable and must be made within 10 years and 60 days after the start of service as Comptroller General. A Comptroller General electing to receive an annuity under this section is entitled to a refund of the lump-sum credit to the account of the Comptroller General in the Civil Service Retirement and Disability Fund.

(d) A Comptroller General (except a Comptroller General remaining subject to subchapter III of chapter 83 of title 5) shall—

(1) deposit with the Government Accountability Office for redeposit in the Treasury as miscellaneous receipts as a contribution to the annuity—

(A) 3.5 percent of the pay received as Comptroller General before deductions are made under clause (2)(A) of this subsection plus 3 percent interest compounded every December 31 on the amount to be deposited, if electing survivor benefits under this subchapter; or

(B) 8 percent of the pay received as Comptroller General before deductions are made under clause (2)(B) of this subsection plus 3 percent interest compounded every December 31 on the amount to be deposited, if not electing survivor benefits under this subchapter; and

(2) have—

(A) 3.5 percent of the pay received as Comptroller General deducted as a contribution to the annuity if electing survivor benefits under this subchapter; or

(B) 8 percent of the pay received as Comptroller General deducted as a contribution to the annuity if not electing survivor benefits under this subchapter.

(e) A Comptroller General receiving benefits under this section may not receive retirement or disability benefits under another law of the United States.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 902; Pub. L. 100–426, title II, §203, Sept. 9, 1988, 102 Stat. 1600; Pub. L. 108–271, §8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
772(a)	31:43(2d par. 1st sentence).	June 10, 1921, ch. 18, 42 Stat. 20, §303(2d par. 1st, 2d, last sentences); added July 28, 1953, ch. 256, 67 Stat. 229.
772(b)	31:43(2d par. 2d sentence).	
772(c)	31:43(3d par. 1st, 2d sentences, 3d sentence words before comma).	June 10, 1921, ch. 18, 42 Stat. 20, §303(3d par. 1st–3d sentences); added July 26, 1966, Pub. L. 89–520, §1, 80 Stat. 329; Oct. 25, 1978, Pub. L. 95–512, §4(b)(1), 92 Stat. 1800.
772(d)	31:43(2d par. 4th sentence, 3d par. last sentence).	June 10, 1921, ch. 18, 42 Stat. 20, §303(2d par. 4th sentence, 3d par. last sentence); added Oct. 25, 1978, Pub. L. 95–512, §4(a), (b)(2), 92 Stat. 1800.
772(e)	31:43(2d par. last sentence, 3d par. 3d sentence words after comma).	

In subsections (a) and (b), the words ''Except as provided in subsection (c) of this section'' are added for clarity. The words ''is entitled to receive'' are substituted for ''shall receive'' as being more precise and for consistency with title 5.

In subsection (a), the words ''under section 703(e)(1) of this title'' are added for clarity. The words ''in his office'' are omitted as surplus. The words ''before becoming 65 years of age'' are added for clarity. The words ''at such completion'' are omitted as surplus.

In subsection (b), before clause (1), the words ''from performing his duties'' are omitted as surplus.

In subsections (c) and (d), the words ''Comptroller General'' are substituted for ''person appointed to the Office of Comptroller General'' and ''person who is appointed to the Office of Comptroller General'' to eliminate unnecessary words.

In subsection (c), the words ''Notwithstanding the preceding paragraph of this section'' are omitted as surplus. The words ''after January 1, 1966'' are omitted as executed. The words ''receive an annuity under this section'' are substituted for ''and no deduction from his salary shall be made under the preceding paragraph . . . be subject to the provisions of the preceding paragraph of this section'' for clarity and because of the restatement.

In subsection (d), before clause (1), the words ''after October 25, 1978'' are omitted as executed. The words ''(except a Comptroller General remaining subject to subchapter III of chapter 83 of title 5)'' are added for clarity. In clauses (1) and (2), the word ''pay'' is substituted for ''salary'' for consistency in the revised title and with other titles of the United States Code. The words ''a sum equal to'' are omitted as surplus. In clause (1), before subclause (A), the words ''makes such an election under this paragraph'' are omitted as surplus. The word ''redeposit'' is substituted for ''covering'' for clarity. The words ''the general fund of'' and ''authorized under the preceding paragraph'' are omit-

ted as surplus. In subclauses (A) and (B), the words ''before deductions are made under clause (2)(A) of this subsection'' and ''before deductions are made under clause (2)(B) of this subsection'' are substituted for ''prior to the date current deductions begin from his salary'' for clarity. The words ''per annum'' are omitted as surplus. In clause (2), the words ''authorized by this paragraph'' are omitted as surplus.

In subsection (e), the words ''Comptroller General'' are substituted for ''person'' for clarity.

Editorial Notes

AMENDMENTS

2004—Subsec. (d)(1). Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office'' in introductory provisions.

1988—Subsec. (a). Pub. L. 100–426, §203(1), substituted ''retires under section 703(e)(1) of this title'' for ''is retired for age under section 703(e)(1) of this title after serving at least 10 years''.

Subsec. (c). Pub. L. 100–426, §203(2), substituted ''subchapter III of chapter 83 or chapter 84 of title 5 remains subject to such subchapter III or such chapter 84 (as the case may be)'' for ''subchapter III of chapter 83 of title 5 remains subject to subchapter III''.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100–426, title II, §208, Sept. 9, 1988, 102 Stat. 1601, provided that: ''The amendments made by this title [amending this section and sections 703, 771, 773, 774, 776, and 777 of this title] shall be effective after the end of the 60-day period beginning on the date of enactment of this Act [Sept. 9, 1988], except that an individual who, as of such date of enactment, is receiving an annuity under subchapter V of chapter 7 of title 31, United States Code, as a retired Comptroller General (and the spouse and any dependent children of such individual who may survive such individual) shall remain subject to the provisions of such subchapter, as in effect immediately before such date, if the retired Comptroller General makes an election under this section. An election under this section shall be ineffective unless it is made in writing and received by the General Counsel of the General Accounting Office [now Government Accountability Office] before the end of the 60-day period referred to in the preceding sentence.''

§ 773. Election of survivor benefits

(a) To provide survivor benefits, a Comptroller General may elect in writing to reduce the pay and annuity of the Comptroller General. An election shall be made within 6 months of taking office or, if an election is made under section 772(c) of this title, by the 60th day after making an election under section 772(c).

(b) A Comptroller General electing to provide survivor benefits shall—

(1) have 4.5 percent of the pay received as Comptroller General and 5 percent of the annuity of the Comptroller General deducted; and

(2) deposit with the Government Accountability Office for redeposit in the Treasury as miscellaneous receipts—

(A) 4.5 percent of the pay and annuity received as Comptroller General before the deductions begin;

(B) 4.5 percent of basic pay received as a member of Congress or for other civilian service on which a surviving spouse's annuity is computed under section 774(d) of this title; and

(C) 4 percent interest before January 1, 1948, and 3 percent interest after December 31, 1947, compounded every December 31, on amounts deposited.

(c) This subchapter does not prevent a surviving spouse or dependent child from receiving another annuity while receiving an annuity under section 774 of this title. However, service used in computing an annuity under section 774 may not be used in computing the other annuity.

(d) The reduction in the Comptroller General's annuity under subsection (b)(1) for the purpose of providing survivor benefits shall be terminated for each full month after the death of the spouse.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 903; Pub. L. 100–426, title II, §204, Sept. 9, 1988, 102 Stat. 1600; Pub. L. 108–271, §8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
773(a)	31:43b(a).	June 10, 1921, ch. 18, 42 Stat. 20, §319(a); added July 13, 1959, Pub. L. 86–87, 73 Stat. 197; July 26, 1966, Pub. L. 89–520, §2, 80 Stat. 329.
773(b)	31:43b(b), (c).	June 10, 1921, ch. 18, 42 Stat. 20, §319(b), (c); added July 13, 1959, Pub. L. 86–87, 73 Stat. 197; Oct. 25, 1978, Pub. L. 95–512, §2(1), 92 Stat. 1799.
773(c)	31:43b(q).	June 10, 1921, ch. 18, 42 Stat. 20, §319(q); added July 13, 1959, Pub. L. 86–87, 73 Stat. 200.

In subsections (a) and (b), the word ''pay'' is substituted for ''salary'', and the word ''annuity'' is substituted for ''retirement pay'', for consistency in the revised title and with other titles of the United States Code.

In subsection (a), the words ''To provide'' are substituted for ''for purposes of'' for clarity. The words ''or in the case of the Comptroller General currently in office and any retired Comptroller General, within six months after July 13, 1959'' are omitted as executed. The words ''as hereinafter provided'' are omitted as surplus.

In subsection (b), before clause (1), the words ''of the United States'' are omitted as surplus. The words ''or retired Comptroller General'' are omitted as executed. The word ''provide'' is substituted for ''receive'' for clarity and consistency. In clause (2), before subclause (A), the word ''redeposit'' is substituted for ''covering'' for clarity. The words ''the general fund of'' and ''a sum equal to'' are omitted as surplus. In subclause (A), the words ''the date current . . . from his salary and retirement pay'' and 31:43b(c)(last sentence) are omitted as surplus. In subclause (B), the words ''salary . . . or compensation for service'' are omitted as surplus. The words ''member of Congress'' are substituted for ''Senator, Representative, Delegate, or Resident Commissioner in the Congress of the United States'' for consistency and to eliminate unnecessary words.

In subsection (c), the words ''be construed to'' and ''eligible therefore'' are omitted as surplus. The words ''receiving another annuity while'' are substituted for ''simultaneously . . . and any annuity . . . to which she would otherwise be entitled under any other law'' to eliminate unnecessary words. The words ''(including old age and survivor benefits)'' and ''without regard to this section'' are omitted as surplus.

Editorial Notes

AMENDMENTS

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

1988—Subsec. (b)(1). Pub. L. 100–426, §204(1), inserted ''5 percent of the'' before ''annuity''.

Subsec. (b)(2)(C). Pub. L. 100–426, §204(2), substituted ''3 percent'' for ''4.5 percent''.

Subsec. (d). Pub. L. 100–426, §204(3), added subsec. (d).

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–426 effective after end of 60-day period beginning Sept. 9, 1988, with certain exceptions, see section 208 of Pub. L. 100–426, set out as a note under section 772 of this title.

§ 774. Survivor annuities

(a) In this section—

(1) ''allowable military service'' means honorable active service of not more than 5 years in an armed force (including service in the National Guard when ordered to active duty for the United States Government), when the service is not creditable in computing another annuity.

(2) ''other prior allowable service'' means civilian service as an officer or employee of the Government or District of Columbia government not covered by subsection (d)(1) of this section.

(3) ''congressional employee'' has the same meaning given that term in section 2107 of title 5.

(b) A survivor annuity shall be paid under this subchapter when a Comptroller General—

(1) makes an election under section 773 of this title;

(2) dies in office or while receiving an annuity under section 772 of this title;

(3) had at least 18 months of civilian service at death computed under subsections (a) and (d) of this section; and

(4) had deductions or deposits under section 773 of this title made for the last 18 months of civilian service.

(c) If the Comptroller General or retired Comptroller General is survived—

(1) only by a spouse, the surviving spouse shall receive an annuity computed under subsection (d) of this section beginning on the death of the Comptroller General or retired Comptroller General or when the spouse is 50 years of age, whichever is later;

(2) by a spouse and a dependent child, the surviving spouse shall receive an immediate annuity computed under subsection (d) of this section and each dependent child shall receive an immediate annuity equal to the smaller of—

(A) 10 percent of the average annual pay computed under subsection (d)(1) of this section; or

(B) 20 percent of the average annual pay computed under subsection (d)(1) of this section, divided by the number of dependent children; or

(3) only by a dependent child, each dependent child shall receive an immediate annuity equal to the smaller of—

(A) the annuity a surviving spouse would be entitled to receive under clause (2) of this subsection, divided by the number of dependent children;

(B) 20 percent of the average annual pay computed under subsection (d)(1) of this section; or

(C) 40 percent of the average annual pay computed under subsection (d)(1) of this section, divided by the number of dependent children.

(d) The annuity of a surviving spouse is equal to—

(1) 1.5 percent of the average annual pay (based on the 3 years of highest pay received as Comptroller General and other prior allowable service) times—

(A) the number of years of—

(i) service as Comptroller General or a member of Congress; and

(ii) prior allowable military service; and

(B) not more than 15 years of prior allowable service as a congressional employee; plus

(2) .75 percent of the average pay computed under clause (1) of this subsection times the number of years of other allowable service.

(e) A surviving spouse's annuity may not be more than 50 percent nor less than 25 percent of the average annual pay computed under subsection (d)(1) of this section. If a Comptroller General does not make the deposit under section 773(b) of this title, a surviving spouse's annuity shall be credited with the service during which a deposit was not made, unless the spouse elects not to have the service credited. However, the annuity shall be reduced by 10 percent of the amount of the unpaid deposit, computed on the date the Comptroller General or retired Comptroller General dies.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 904; Pub. L. 100–426, title II, §205, Sept. 9, 1988, 102 Stat. 1600.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
774(a)	31:43b(*o*).	June 10, 1921, ch. 18, 42 Stat. 20, §319(d), (*o*); added July 13, 1959, Pub. L. 86–87, 73 Stat. 197, 200.
774(b), (c)	31:43b(e).	June 10, 1921, ch. 18, 42 Stat. 20, §319(e), (n); added July 13, 1959, Pub. L. 86–87, 73 Stat. 197, 200; Oct. 25, 1978, Pub. L. 95–512, §2(2)–(4), 92 Stat. 1799.
774(d)	31:43b(n)(less words after last comma).	
774(e)	31:43b(d). 31:43b(n)(words after last comma).	

In subsection (a)(1), the words ''in an armed force'' are substituted for ''in the Army, Navy, Air Force, Marine Corps, or Coast Guard'' for consistency with title 10. The word ''only'' is omitted as surplus. The word ''Government'' is added for consistency. The word ''computing'' is added for clarity. The word ''annuity'' is substituted for ''retirement or retired pay'' for consistency in the revised title and with other titles of the United States Code. The words ''under any other provision of law'' are omitted as surplus.

Subsection (a)(3) is substituted for 31:43b(*o*)(1st sentence) for consistency in the revised title and with other titles of the Code.

In subsection (b), before clause (1), the words ''A survivor annuity shall be paid under this subchapter when'' are added for clarity. The words ''or retired Comptroller General'' are omitted as executed. In clause (1), the words ''made an election under section 733 of this title'' are substituted for ''has elected to bring himself within the purview of this section'' for clarity. In clause (2), the word ''annuity'' is substituted for ''retirement pay'' for consistency in the revised title and with other titles of the Code. In clause (4), the words ''salary'' and ''actually'' are omitted as surplus.

In subsection (c)(1), the words ''only by a spouse'' are substituted for ''by a widow but not by a dependent child'' to eliminate unnecessary words.

In subsection (c)(2), before subclause (A), the words ''or children'' and ''in an amount'' are omitted as surplus.

In subsection (c)(3), before subclause (A), the words ''only by a dependent child'' are substituted for ''no surviving widow but leaves a surviving dependent child or children'' to eliminate unnecessary words. In subclause (A), the words ''the amount of'' are omitted as surplus. The words ''a surviving spouse'' are substituted for ''such widow . . . had she survived'' to eliminate unnecessary words.

In subsection (d), before clause (1), the words ''of a Comptroller General or retired Comptroller General who has elected to bring himself within the purview of this section'' are omitted as surplus. In clauses (1) and (2), the word ''pay'' is substituted for ''salary'' for consistency in the revised title and with other titles of the Code. In clause (1), before subclause (A), the words ''by him for service . . . service in which his'' are omitted as surplus. In subclause (A)(i), the words ''member of Congress'' are substituted for ''Senator, Representative, Delegate, or Resident Commissioner in the Congress of the United States'' for consistency and to eliminate unnecessary words. The words ''his years of service as'' and ''of the United States'' are omitted as surplus.

In subsection (e), the words ''and shall be further reduced in accordance with subsection (d) of this section if applicable'' are omitted because of the restatement. The words ''or a retired Comptroller General'' are omitted as executed. The words ''during which a deposit was not made'' are substituted for ''rendered'' for clarity. The word ''unpaid'' is added for clarity.

Editorial Notes

AMENDMENTS

1988—Subsec. (b)(3), (4). Pub. L. 100–426, § 205(1), substituted ''18 months'' for ''5 years''.

Subsec. (c)(2), (3). Pub. L. 100–426, § 205(2), amended pars. (2) and (3) generally. Prior to amendment, pars. (2) and (3) read as follows:

''(2) by a spouse and a dependent child, the surviving spouse shall receive an immediate annuity under subsection (d) of this section and each dependent child shall receive an immediate annuity equal to the smaller of—

''(A) $1,548; or

''(B) $4,644 divided by the number of dependent children; or

''(3) only by a dependent child, each dependent child shall receive an immediate annuity equal to the smaller of—

''(A) the annuity a surviving spouse would be entitled to receive under clause (2) of this subsection divided by the number of dependent children;

''(B) $1,860; or

''(C) $5,580 divided by the number of dependent children.''

Subsec. (d)(1). Pub. L. 100–426, § 205(3), substituted ''1.5 percent'' for ''1.25 percent'' in introductory provisions.

Subsec. (e). Pub. L. 100–426, § 205(4), substituted ''more than 50 percent nor less than 25 percent'' for ''more than 40 percent''.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–426 effective after end of 60-day period beginning Sept. 9, 1988, with certain exceptions, see section 208 of Pub. L. 100–426, set out as a note under section 772 of this title.

§ 775. Refunds

(a) A Comptroller General separated from office before becoming entitled to receive an annuity under section 772 of this title is entitled to a lump-sum refund of the amount deducted from pay or deposited as a contribution under section 772, plus 3 percent interest on the amount compounded every December 31.

(b) A Comptroller General making an election under section 773 of this title who is separated from office before becoming entitled to an annuity under section 772 of this title is entitled to a lump-sum refund of the amount deducted under section 773 of this title, plus 4 percent interest before January 1, 1948, and 3 percent interest after December 31, 1947, compounded every December 31 until the separation date.

(c) A lump-sum refund of the amounts deducted under sections 772 and 773 of this title, plus interest of 4 percent before January 1, 1948, and 3 percent after December 31, 1947, compounded every December 31 until the date of death, shall be paid under subsection (d) of this section if—

(1) a Comptroller General dies in office before completing 5 years of civilian service under section 774 of this title or after completing 5 years of civilian service but without a survivor entitled to an annuity under section 774(b) and (c) of this title; or

(2) if a retired Comptroller General dies without a survivor entitled to an annuity under section 774(b) and (c) of this title.

(d) If a Comptroller General or retired Comptroller General dies before a refund is made under this section, the refund shall be paid in the following order of precedence:

(1) to a beneficiary the Comptroller General or retired Comptroller General designated in writing if the designation was received by the Government Accountability Office before the death of the Comptroller General or retired Comptroller General.

(2) to a surviving spouse.

(3) to the children and to a descendant of a deceased child by representation.

(4) to the parents equally or, if only one surviving parent, to that survivor.

(5) to the executor or administrator of the estate of the Comptroller General or retired Comptroller General.

(6) to the next of kin that the General Counsel of the Government Accountability Office decides is entitled to the refund under the laws of the domicile of the Comptroller General or retired Comptroller General at the time of death.

(e) The General Counsel is not subject to section 771(1) and (2) of this title when making a decision about a surviving spouse or child under subsection (c) or (d) of this section.

(f) If the annuities of all individuals entitled to survivor annuities under this subchapter end

before the amount of annuities paid equals the amount deducted under sections 772 and 773 of this title, plus interest of 4 percent before January 1, 1948, and 3 percent after December 31, 1947, compounded every December 31 until the date of death, the remainder shall be paid under subsection (d) of this section.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 905; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
775(a)	31:43(last par. 1st sentence).	June 10, 1921, ch. 18, 42 Stat. 20, § 303(last par.); added Oct. 25, 1978, Pub. L. 95–512, § 4(c), 92 Stat. 1801.
775(b)	31:43b(i).	June 10, 1921, ch. 18, 42 Stat. 20, § 319(i), (j)(less last 13 words before colon), (k); added July 13, 1959, Pub. L. 86–87, 73 Stat. 198.
775(c)–(e)	31:43(last par. last sentence). 31:43b(j)(less last 13 words before colon).	
775(f)	31:43b(k).	

In subsections (a) and (b), the word ''total'' is omitted as surplus.

In subsection (a), the word ''pay'' is substituted for ''salary'' for consistency in the revised title and with other titles of the United States Code. The words ''by him'' and ''to his annuity'' are omitted as surplus.

In subsection (b), the words ''who has elected to bring himself within the purview of'' are omitted as surplus. The word ''annuity'' is substituted for ''retirement pay'' for consistency in the revised title and with other titles of the Code.

In subsection (c), before clause (1), the words ''A lump-sum refund of the amounts deducted under sections 772 and 773 of this title'' are substituted for ''total amount deducted from his salary and retirement pay'' for clarity. The words ''under subsection (d) of this section'' are added because of the restatement. The words ''to the person or persons surviving at the date title to payment arises'' are omitted as surplus.

In subsection (d), the words before clause (1) are included for clarity. In clauses (2)–(4) and (6), the words ''of such Comptroller General or retired Comptroller General'' are omitted as surplus. In clause (5), the words ''duly appointed'' are omitted as surplus.

In subsection (e), the words ''of a Comptroller General or retired Comptroller General'' are omitted as surplus. The words ''is not subject to'' are substituted for ''shall be made . . . without regard to the definitions of these terms in'' to eliminate unnecessary words.

In subsection (f), the word ''individuals'' is substituted for ''persons'' for consistency. The word ''aggregate'' is omitted as surplus. The words ''under sections 772 and 773 of this title'' are substituted for ''total . . . from the salary and retirement pay of a Comptroller General or retired Comptroller General'' for clarity and consistency. The word ''under'' is substituted for ''in the order of precedence prescribed in'' to eliminate unnecessary words.

Editorial Notes

AMENDMENTS

2004—Subsec. (d)(1), (6). Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office''.

§ 776. Payment of survivor benefits

(a) An annuity under section 774 of this title accrues monthly and is paid monthly on the first business day of the month after the month in which an annuity accrues.

(b)(1) A surviving spouse's annuity ends when the spouse remarries before age 55 or dies.

(2) A dependent child's annuity ends when the child becomes 18 years of age (unless the child is then a student as described in section 771(1)(C) of this title), marries, or dies, whichever is earliest. However, if a child is not self-supporting because of a physical or mental disability, an annuity ends when the child recovers, marries, or dies.

(3) If a surviving spouse dies and a dependent child survives, the child's annuity is recomputed under section 774(c)(3) of this title.

(4) When a dependent child's annuity ends, the annuity of another dependent child is recomputed as if the child whose annuity has ended did not survive a Comptroller General or retired Comptroller General.

(c) An accrued annuity unpaid when the annuity of a survivor ends—

(1) for a reason except death, shall be paid to the survivor; and

(2) when a survivor dies, shall be paid in the following order of precedence:

(A) to the executor or administrator of the estate of the individual.

(B) if there is no executor or administrator, then after 30 days after the date of death, to an individual the General Counsel of the Government Accountability Office decides is legally entitled to the payment.

(d)(1) A payment under subsection (c)(2)(B) of this section or section 775(d) of this title is a bar to recovery by another individual.

(2) A benefit under this section and sections 773–775 of this title is not assignable or subject to legal process.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 906; Pub. L. 100–426, title II, § 206, Sept. 9, 1988, 102 Stat. 1601; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
776(a)	31:43b(m)(1st sentence).	June 10, 1921, ch. 18, 42 Stat. 20, § 319(f), (j)(last 13 words before colon), (*l*), (m); added July 13, 1959, Pub. L. 86–87, 73 Stat. 198, 199.
776(b)	31:43b(f).	
776(c)	31:43b(*l*)(words before last comma).	
776(d)(1) ..	31:43b(j)(last 13 words before colon). 31:43b(*l*)(words after last comma).	
776(d)(2) ..	31:43b(m)(last sentence).	

In subsection (a), the words ''due and'' and ''or other period'' are omitted as surplus.

In subsection (b)(2), the word ''dependent'' is added for clarity.

In subsections (b)(3) and (c), the words ''of a Comptroller General or retired Comptroller General'' are omitted as surplus.

In subsection (b)(3) and (4), the words ''and paid'' are omitted as surplus.

In subsection (c)(2)(A), the words ''duly appointed'' are omitted as surplus. The word ''individual'' is substituted for ''person'' for consistency.

In subsection (c)(2)(B), the words ''payment may be made'' and ''the expiration of . . . from'' are omitted as surplus. The words ''to the payment'' are substituted for ''thereto'' for clarity.

In subsection (d)(2), the words ''A benefit'' are substituted for ''None of the moneys mentioned'' to eliminate unnecessary words. The words ''either in law or equity'' and ''execution, levy, attachment, garnishment, or other'' are omitted as surplus.

Editorial Notes

AMENDMENTS

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

1988—Subsec. (b)(1). Pub. L. 100–426, § 206(1), inserted ''before age 55'' after ''remarries''.

Subsec. (b)(2). Pub. L. 100–426, § 206(2), inserted ''(unless the child is then a student as described in section 771(1)(C) of this title)'' after ''age''.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–426 effective after end of 60-day period beginning Sept. 9, 1988, with certain exceptions, see section 208 of Pub. L. 100–426, set out as a note under section 772 of this title.

§ 777. Annuity increases

(a) An annuity payable under this subchapter shall be increased at the same time that, and by the same percent as the percentage by which, annuities are increased under section 8340(b) of title 5.

(b) An annuity under section 772 of this title may not be more than the basic pay of the Comptroller General. A surviving spouse's annuity may be increased under this section without regard to any limitation set forth in section 774(e) of this title.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 906; Pub. L. 100–426, title II, § 207, Sept. 9, 1988, 102 Stat. 1601.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
777(a)	31:43c(a)(words before colon), (1).	June 10, 1921, ch. 18, 42 Stat. 20, § 320; added Oct. 25, 1978, Pub. L. 95–512, § 3, 92 Stat. 1799.
777(b)	31:43c(a)(2).	
777(c)	31:43c(a)(3), (b).	

In subsection (a), before clause (1), the text of 31:43c(a)(words before colon) is omitted as surplus.

In subsection (b), the words ''in any year'' and ''commencing'' are omitted as surplus.

In subsection (c)(1), the words ''per centum'' and ''by the Comptroller General'' are omitted as surplus. The words ''Civil Service Commission'' (subsequently changed to ''Office of Personnel Management'' because of section 101 of Reorganization Plan No. 2 of 1978 (eff. Jan. 1, 1979, 92 Stat. 3783)) are omitted because of the restatement of section 8340(b) of title 5 by section 1702(a) of the Omnibus Budget Reconciliation Act of 1981.

In subsection (c)(2), the words ''by reason of the application of subsection (a) of this section'' and ''annual'' are omitted as surplus. The words ''basic pay'' are substituted for ''compensation'' for consistency with other titles of the United States Code.

Editorial Notes

AMENDMENTS

1988—Pub. L. 100–426 amended section generally. Prior to amendment, section read as follows:

''(a) The Comptroller General shall compute—

''(1) on January 1 of each year, or within a reasonable time after January 1, the percent change in the Consumer Price Index between June and December of the prior year; and

''(2) on July 1 of each year, or within a reasonable time after July 1, the percent change in the Index between June of the same year and December of the prior year.

''(b) If a percent change computed under subsection (a)(1) of this section indicates a rise in the Index, an annuity payable under this subchapter and beginning before March 2 shall increase on March 1 by the percent change computed under subsection (a)(1), adjusted to the nearest .1 percent. If a percent change computed under subsection (a)(2) of this section indicates a rise in the Index, an annuity payable under this subchapter and beginning before September 2 shall increase on September 1 by the percent change computed under subsection (a)(2), adjusted to the nearest .1 percent.

''(c)(1) An increase under this section may not be more than an increase prescribed under section 8340(b) of title 5.

''(2) An annuity under section 772 of this title may not be more than the basic pay of the Comptroller General.''

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–426 effective after end of 60-day period beginning Sept. 9, 1988, with certain exceptions, see section 208 of Pub. L. 100–426, set out as a note under section 772 of this title.

§ 778. Dependency and disability decisions

The General Counsel of the Government Accountability Office shall decide a question of dependency, disability, or dependency and disability under sections 773–776 of this title. A decision under this section is final.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 907; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
778	31:43b(h).	June 10, 1921, ch. 18, 42 Stat. 20, § 319(h); added July 13, 1959, Pub. L. 86–87, 73 Stat. 198.

The words ''arising'' and ''and conclusive'' are omitted as surplus.

Editorial Notes

AMENDMENTS

2004—Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office''.

§ 779. Use of appropriations

Annuities and refunds under this subchapter shall be paid by the Comptroller General from appropriations of the Government Accountability Office.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 907; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
779	31:43(2d par. 3d sentence).	June 10, 1921, ch. 18, 42 Stat. 20, § 303(2d par. 3d sentence); added July 28, 1953, ch. 256, 67 Stat. 229.

HISTORICAL AND REVISION NOTES—CONTINUED

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
	31:43b(r).	June 10, 1921, ch. 18, 42 Stat. 20, §319(r); added July 13, 1959, Pub. L. 86–87, 73 Stat. 200.

The words ''of deposits'' in 31:43b(r) are omitted as surplus.

Editorial Notes

AMENDMENTS

2004—Pub. L. 108–271 substituted ''Government Accountability Office'' for ''General Accounting Office''.

SUBCHAPTER VI—PROPERTY MANAGEMENT

§ 781. Authority over the General Accounting Office Building

(a) The Comptroller General shall have exclusive custody and control over the building located at 441 G Street, N.W., in the District of Columbia, that is generally known as the General Accounting Office Building,[1] including operation, maintenance, protection, alteration, repair, and assignment of space therein. Such custody and control shall also extend to any machinery, equipment, spare parts and tools located in and usable for the operation and maintenance of the General Accounting Office Building.[1] For the purposes of securing approval of any prospectus detailing proposed alterations of the General Accounting Office Building,[1] as required by section 3307 of title 40, the Comptroller General shall perform the functions assigned to the Administrator of General Services by that section.

(b) Upon request of the Comptroller General, the Administrator of General Services shall provide, to the extent resources are available, any necessary services for the protection of the property and persons in the General Accounting Office Building,[1] including the provision of special police, responding to and investigating incidents, and the monitoring of the perimeter security system. Such services may be provided with or without reimbursement as the Comptroller General and the Administrator may agree.

(c)(1) The Comptroller General is authorized to enter into agreements or contracts to acquire property or services on such terms and conditions and in such a manner as he deems necessary and without regard to section 6101(b) to (d) of title 41; except that the Comptroller General may not acquire real property unless specifically authorized by law. In exercising the authority granted by this section, the Comptroller General shall obtain full and open competition in accordance with the principles and purposes of the Competition in Contracting Act of 1984.

(2) To the extent that funds are otherwise available for obligation, agreements or contracts for utility services may be made for periods not exceeding 10 years.

(3) The Comptroller General may make advance, progress, and other payments which relate to agreements or contracts entered into under authority of this section, without regard to the provisions of section 3324(a) and (b) of this title.

(Added Pub. L. 100–545, §1, Oct. 28, 1988, 102 Stat. 2727; amended Pub. L. 107–217, §3(h)(1), Aug. 21, 2002, 116 Stat. 1299; Pub. L. 111–350, §5(h)(3), Jan. 4, 2011, 124 Stat. 3849.)

Editorial Notes

REFERENCES IN TEXT

The Competition in Contracting Act of 1984, referred to in subsec. (c)(1), is title VII of Pub. L. 98–369, div. B, July 18, 1984, 98 Stat. 1175. For complete classification of this Act to the Code, see Short Title of 1984 Act note set out under section 101 of Title 41, Public Contracts, and Tables.

AMENDMENTS

2011—Subsec. (c)(1). Pub. L. 111–350 substituted ''section 6101(b) to (d) of title 41'' for ''section 3709 of the Revised Statutes (41 U.S.C. 5)''.

2002—Subsec. (a). Pub. L. 107–217 substituted ''section 3307 of title 40'' for ''section 7 of the Public Buildings Act of 1959, as amended (40 U.S.C. 606)''.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108–271, set out as a note under section 702 of this title.

SOURCE OF FUNDS USED FOR PAYMENT OF SALARIES AND EXPENSES OF TINY FINDINGS CHILD DEVELOPMENT CENTER

Pub. L. 116–136, div. B, title IX, §19009, Mar. 27, 2020, 134 Stat. 579, as amended by Pub. L. 116–260, div. O, title XI, §1101(b)(3), Dec. 27, 2020, 134 Stat. 2157, provided that:

''(a) REIMBURSEMENTS.—During the period beginning on the date of enactment of the Consolidated Appropriations Act, 2021 [Dec. 27, 2020] and ending on the termination date of the public health emergency declared pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) resulting from the COVID–19 pandemic, the Government Accountability Office shall reimburse the Tiny Findings Child Development Center for expenses, due to measures taken in the Capitol complex to combat coronavirus, as calculated under subsection (b) and from amounts in the appropriations account 'Government Accountability Office—Salaries and Expenses'.

''(b) AMOUNT.—The amount of the reimbursement under this section for each month of the period described in subsection (a) shall be equal to the difference between—

''(1) the lesser of—

''(A) the amount of the operating costs (including payroll, general, and administrative expenses) of the Center for such month; or

''(B) $162,500; and

''(2) the amount of tuition payments collected by the Center for such month.''

[For definition of ''coronavirus'' as used in section 19009 of Pub. L. 116–136, set out above, see section 23005 of Pub. L. 116–136, set out as a note under section 162b of Title 2, The Congress.]

§ 782. Leasing of space in the General Accounting Office Building

The Comptroller General is authorized to lease or otherwise provide space and services within the General Accounting Office Building[1] to per-

[1] See Change of Name note below.

[1] See Change of Name note below.

sons, both public and private, or to any department, agency or instrumentality of the United States Government upon such terms and conditions as the Comptroller General deems necessary to protect the public interest. The Comptroller General shall establish a rental rate for such leased space equivalent to the prevailing commercial rate for comparable space devoted to a similar purpose in the vicinity of the General Accounting Office Building.[1] Additionally, the Comptroller General may make available, on occasion, or may lease at such rates and on such other terms and conditions as the Comptroller General deems to be in the public interest, auditoriums, meeting rooms, and lobbies of the General Accounting Office Building[1] to persons, firms, or organizations engaged in cultural, educational, or recreational activities (as defined in section 3306(a) of title 40). The Comptroller General will consult with the Administrator of General Services and will give priority to Federal agencies in filling available space within the General Accounting Office Building.[1] Payments for space or services may be made in advance or by way of reimbursement and shall be deposited to a special account and shall be available for expenditure for operation, maintenance, protection, alteration, or repair of the General Accounting Office Building[1] in such amounts as are specified in annual appropriation Acts without regard to fiscal year limitations.

(Added Pub. L. 100–545, §1, Oct. 28, 1988, 102 Stat. 2728; amended Pub. L. 103–272, §4(f)(1)(D), July 5, 1994, 108 Stat. 1362; Pub. L. 107–217, §3(h)(2), Aug. 21, 2002, 116 Stat. 1299.)

Editorial Notes

AMENDMENTS

2002—Pub. L. 107–217 substituted ''(as defined in section 3306(a) of title 40)'' for ''(as defined in section 105 of the Public Buildings Cooperative Use Act of 1976 (40 U.S.C. 612a))''.

1994—Pub. L. 103–272 substituted ''612a)).'' for ''612a).''

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108–271, set out as a note under section 702 of this title.

PAYMENTS OF REIMBURSEMENTS INCIDENT TO OPERATION OF GENERAL ACCOUNTING OFFICE BUILDING

Pub. L. 101–520, title II, Nov. 5, 1990, 104 Stat. 2275, as amended by Pub. L. 108–271, §8(b), July 7, 2004, 118 Stat. 814, provided in part that ''notwithstanding the provisions of section 782 of title 31, United States Code, hereinafter any payments of reimbursements received incident to the operation of the General Accounting Office Building shall be credited to the appropriation currently available to the Government Accountability Office and remain available until expended, and not more than $5,915,000 of such funds shall be available for use in fiscal year 1991''.

§ 783. Rules and regulations

(a) The Comptroller General is authorized to make all needful rules and regulations for the Government of the General Accounting Office Building,[1] and to annex to such rules and regulations such reasonable penalties, within the limits prescribed in subsection (b), as will ensure their enforcement. Such rules and regulations shall be posted and kept posted in a conspicuous place on such Federal property.

(b) Whoever shall violate any rule or regulation promulgated pursuant to subsection (a) shall be fined not more than $500 or imprisoned not more than 6 months, or both.

(Added Pub. L. 100–545, §1, Oct. 28, 1988, 102 Stat. 2728.)

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108–271, set out as a note under section 702 of this title.

SUBCHAPTER VII—CENTER FOR AUDIT EXCELLENCE

§ 791. Center for Audit Excellence

(a) ESTABLISHMENT.—The Comptroller General shall establish, maintain, and operate a center within the Government Accountability Office to be known as the ''Center for Audit Excellence'' (hereafter in this subchapter referred to as the ''Center'').

(b) PURPOSE AND ACTIVITIES.—

(1) IN GENERAL.—The Center shall build institutional auditing capacity and promote good governance by providing affordable, relevant, and high-quality training, technical assistance, and products and services to qualified personnel and entities of governments (including the Federal Government, State and local governments, tribal governments, and governments of foreign nations), international organizations, and other private organizations.

(2) DETERMINATION OF QUALIFIED PERSONNEL AND ENTITIES.—Personnel and entities shall be considered qualified for purposes of receiving training, technical assistance, and products or services from the Center under paragraph (1) in accordance with such criteria as the Comptroller General may establish and publish.

(c) FEES.—

(1) PERMITTING CHARGING OF FEES.—The Comptroller General may establish, charge, and collect fees (on a reimbursable or advance basis) for the training, technical assistance, and products and services provided by the Center under this subchapter.

(2) DEPOSIT INTO SEPARATE ACCOUNT.—The Comptroller General shall deposit all fees collected under paragraph (1) into the Center for Audit Excellence Account established under section 792.

(d) GIFTS OF PROPERTY AND SERVICES.—The Comptroller General may accept and use conditional or non-conditional gifts of property (both real and personal) and services (including services of guest lecturers) to support the operation of the Center, except that the Comptroller General may not accept or use such a gift if the Comptroller General determines that the acceptance or use of the gift would compromise or appear to compromise the integrity of the Government Accountability Office.

[1] See Change of Name note below.

(e) SENSE OF CONGRESS REGARDING PERSONNEL.—It is the sense of Congress that the Center should be staffed primarily by personnel of the Government Accountability Office who are not otherwise engaged in carrying out other duties of the Office under this chapter, so as to ensure that the operation of the Center will not detract from or impact the oversight and audit work of the Office.

(Added Pub. L. 113–235, div. H, title I, §1401(a)(1), Dec. 16, 2014, 128 Stat. 2539.)

Statutory Notes and Related Subsidiaries

APPROVAL OF BUSINESS PLAN

Pub. L. 113–235, div. H, title I, §1401(b), Dec. 16, 2014, 128 Stat. 2541, provided that: ''The Comptroller General may not begin operating the Center for Audit Excellence under subchapter VII of chapter 7 of title 31, United States Code (as added by subsection (a)) until—

''(1) the Comptroller General submits a business plan for the Center to the Committees on Appropriations of the House of Representatives and Senate; and

''(2) each such Committee approves the plan.''

§ 792. Account

(a) ESTABLISHMENT OF SEPARATE ACCOUNT.—There is established in the Treasury as a separate account for the Government Accountability Office the ''Center for Audit Excellence Account'', which shall consist of the fees deposited by the Comptroller General under section 791(c) and such other amounts as may be appropriated under law.

(b) USE OF ACCOUNT.—Amounts in the Center for Audit Excellence Account shall be available to the Comptroller General, in amounts specified in appropriations Acts and without fiscal year limitation, to carry out this subchapter.

(Added Pub. L. 113–235, div. H, title I, §1401(a)(1), Dec. 16, 2014, 128 Stat. 2540.)

§ 793. Authorization of appropriations

There are authorized to be appropriated such sums as may be necessary to carry out this subchapter.

(Added Pub. L. 113–235, div. H, title I, §1401(a)(1), Dec. 16, 2014, 128 Stat. 2540.)

CHAPTER 9—AGENCY CHIEF FINANCIAL OFFICERS

Sec.

901. Establishment of agency Chief Financial Officers.
902. Authority and functions of agency Chief Financial Officers.
903. Establishment of agency Deputy Chief Financial Officers.

§ 901. Establishment of agency Chief Financial Officers

(a) There shall be within each agency described in subsection (b) an agency Chief Financial Officer. Each agency Chief Financial Officer shall—

(1) for those agencies described in subsection (b)(1)—

(A) be appointed by the President, by and with the advice and consent of the Senate; or

(B) be designated by the President, in consultation with the head of the agency, from among officials of the agency who are required by law to be so appointed;

(2) for those agencies described in subsection (b)(2)—

(A) be appointed by the head of the agency;

(B) be in the competitive service or the senior executive service; and

(C) be career appointees; and

(3) be appointed or designated, as applicable, from among individuals who possess demonstrated ability in general management of, and knowledge of and extensive practical experience in financial management practices in large governmental or business entities.

(b)(1) The agencies referred to in subsection (a)(1) are the following:

(A) The Department of Agriculture.
(B) The Department of Commerce.
(C) The Department of Defense.
(D) The Department of Education.
(E) The Department of Energy.
(F) The Department of Health and Human Services.
(G) The Department of Homeland Security.
(H) The Department of Housing and Urban Development.
(I) The Department of the Interior.
(J) The Department of Justice.
(K) The Department of Labor.
(L) The Department of State.
(M) The Department of Transportation.
(N) The Department of the Treasury.
(O) The Department of Veterans Affairs.
(P) The Environmental Protection Agency.
(Q) The National Aeronautics and Space Administration.

(2) The agencies referred to in subsection (a)(2) are the following:

(A) The Agency for International Development.
(B) The General Services Administration.
(C) The National Science Foundation.
(D) The Nuclear Regulatory Commission.
(E) The Office of Personnel Management.
(F) The Small Business Administration.
(G) The Social Security Administration.

(c)(1) There shall be within the Executive Office of the President a Chief Financial Officer, who shall be designated or appointed by the President from among individuals meeting the standards described in subsection (a)(3). The position of Chief Financial Officer established under this paragraph may be so established in any Office (including the Office of Administration) of the Executive Office of the President.

(2) The Chief Financial Officer designated or appointed under this subsection shall, to the extent that the President determines appropriate and in the interest of the United States, have the same authority and perform the same functions as apply in the case of a Chief Financial Officer of an agency described in subsection (b).

(3) The President shall submit to Congress notification with respect to any provision of section 902 that the President determines shall not apply to a Chief Financial Officer designated or appointed under this subsection.