(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.

(4) The President may designate an employee of the Executive Office of the President (other than the Chief Financial Officer), who shall be deemed ''the head of the agency'' for purposes of carrying out section 902, with respect to the Executive Office of the President.

(Added Pub. L. 101–576, title II, § 205(a), Nov. 15, 1990, 104 Stat. 2842; amended Pub. L. 103–296, title I, § 108(j)(1), Aug. 15, 1994, 108 Stat. 1488; Pub. L. 106–58, title VI, § 638(a), Sept. 29, 1999, 113 Stat. 475; Pub. L. 108–330, § 3(a), (d)(2), Oct. 16, 2004, 118 Stat. 1276, 1277.)

Editorial Notes

AMENDMENTS

2004—Subsec. (b)(1)(G) to (Q). Pub. L. 108–330, § 3(a), added subpar. (G) and redesignated former subpars. (G) to (P) as (H) to (Q), respectively.

Subsec. (b)(2)(B) to (H). Pub. L. 108–330, § 3(d)(2), redesignated subpars. (C) to (H) as (B) to (G), respectively, and struck out former subpar. (B) which read as follows: ''The Federal Emergency Management Agency.''

1999—Subsec. (c). Pub. L. 106–58 added subsec. (c).

1994—Subsec. (b)(2)(H). Pub. L. 103–296 added subpar. (H).

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1999 AMENDMENT

Amendment by Pub. L. 106–58 effective at noon on Jan. 20, 2001, see section 638(h) of Pub. L. 106–58, set out as a note under section 503 of this title.

EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103–296 effective Mar. 31, 1995, see section 110(a) of Pub. L. 103–296, set out as a note under section 401 of Title 42, The Public Health and Welfare.

TRANSFER OF FUNCTIONS

For transfer of all functions, personnel, assets, components, authorities, grant programs, and liabilities of the Federal Emergency Management Agency, including the functions of the Under Secretary for Federal Emergency Management relating thereto, to the Federal Emergency Management Agency, see section 315(a)(1) of Title 6, Domestic Security.

For transfer of functions, personnel, assets, and liabilities of the Federal Emergency Management Agency, including the functions of the Director of the Federal Emergency Management Agency relating thereto, to the Secretary of Homeland Security, and for treatment of related references, see former section 313(1) and sections 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

CHIEF FINANCIAL OFFICER OF DEPARTMENT OF HOMELAND SECURITY

Pub. L. 108–330, § 3(b), (c), Oct. 16, 2004, 118 Stat. 1276, provided that:

''(b) APPOINTMENT OR DESIGNATION OF CFO.—The President shall appoint or designate a Chief Financial Officer of the Department of Homeland Security under the amendment made by subsection (a) [amending this section] by not later than 180 days after the date of the enactment of this Act [Oct. 16, 2004].

''(c) CONTINUED SERVICE OF CURRENT OFFICIAL.—An individual serving as Chief Financial Officer of the Department of Homeland Security immediately before the enactment of this Act, or another person who is appointed to replace such an individual in an acting capacity after the enactment of this Act, may continue to serve in that position until the date of the confirmation or designation, as applicable (under section 901(a)(1)(B) of title 31, United States Code), of a successor under the amendment made by subsection (a).''

CHIEF FINANCIAL OFFICER WITHIN EXECUTIVE OFFICE OF THE PRESIDENT

Pub. L. 106–58, title VI, § 638(b)–(e), Sept. 29, 1999, 113 Stat. 475, provided that:

''(b) PLAN FOR IMPLEMENTATION.—Not later than 90 days after the effective date of this section [noon on Jan. 20, 2001], the President shall communicate in writing, to the Chairmen of the Committees on Appropriations, the Chairman of the Committee on Government Reform [now Committee on Oversight and Accountability] of the House of Representatives, and the Chairman of the Committee on Governmental Affairs [now Committee on Homeland Security and Governmental Affairs] of the Senate, a plan for implementation of the provisions of, and amendments made by, this section [amending this section and sections 503 and 1105 of this title].

''(c) DEADLINE FOR APPOINTMENT.—The Chief Financial Officer designated or appointed under section 901(c) of title 31, United States Code (as added by subsection (a)), shall be so designated or appointed not later than 180 days after the effective date of this section [noon on Jan. 20, 2001].

''(d) PAY.—The Chief Financial Officer designated or appointed under such section shall receive basic pay at the rate payable for level IV of the Executive Schedule under section 5315 of title 5, United States Code.

''(e) TRANSFER OF FUNCTIONS.—(1) The President may transfer such offices, functions, powers, or duties thereof, as the President determines are properly related to the functions of the Chief Financial Officer under section 901(c) of title 31, United States Code (as added by subsection (a)).

''(2) The personnel, assets, liabilities, contracts, property, records, and unexpended balances of appropriations, authorizations, allocations, and other funds employed, held, used, arising from, available or to be made available, of any office the functions, powers, or duties of which are transferred under paragraph (1) shall also be so transferred.''

CHIEF FINANCIAL OFFICERS OF DEPARTMENT OF VETERANS AFFAIRS AND DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Pub. L. 101–576, title II, § 205(c)(1), Nov. 15, 1990, 104 Stat. 2845, provided that: ''The Secretary of Veterans Affairs and the Secretary of Housing and Urban Development may each designate as the agency Chief Financial Officer of that department for purposes of section 901 of title 31, United States Code, as amended by this section, the officer designated, respectively, under section 4(c) of the Department of Veterans Affairs Act (38 U.S.C. 201 note) and section 4(e) of the Department of Housing and Urban Development Act (42 U.S.C. 3533(e)), as in effect before the effective date of this Act [Nov. 15, 1990].''

TRANSFER OF FUNCTIONS AND PERSONNEL OF AGENCY CHIEF FINANCIAL OFFICERS

Pub. L. 101–576, title II, § 206, Nov. 15, 1990, 104 Stat. 2845, provided that:

''(a) AGENCY REVIEWS OF FINANCIAL MANAGEMENT ACTIVITIES.—Not later than 120 days after the date of the enactment of this Act [Nov. 15, 1990], the Director of the Office of Management and Budget shall require each agency listed in subsection (b) of section 901 of title 31, United States Code, as amended by this Act, to conduct a review of its financial management activities for the purpose of consolidating its accounting, budgeting, and other financial management activities under the agency Chief Financial Officer appointed under subsection (a) of that section for the agency.

''(b) REORGANIZATION PROPOSAL.—Not later than 120 days after the issuance of requirements under subsection (a) and subject to all laws vesting functions in

particular officers and employees of the United States, the head of each agency shall submit to the Director of the Office of Management and Budget a proposal for reorganizing the agency for the purposes of this Act [see Short Title of 1990 Amendment note set out under section 501 of this title]. Such proposal shall include—

''(1) a description of all functions, powers, duties, personnel, property, or records which the agency Chief Financial Officer is proposed to have authority over, including those relating to functions that are not related to financial management activities; and

''(2) a detailed outline of the administrative structure of the office of the agency Chief Financial Officer, including a description of the responsibility and authority of financial management personnel and resources in agencies or other subdivisions as appropriate to that agency.

''(c) REVIEW AND APPROVAL OF PROPOSAL.—Not later than 60 days after receiving a proposal from the head of an agency under subsection (b), the Director of the Office of Management and Budget shall approve or disapprove the proposal and notify the head of the agency of that approval or disapproval. The Director shall approve each proposal which establishes an agency Chief Financial Officer in conformance with section 901 of title 31, United States Code, as added by this Act, and which establishes a financial management structure reasonably tailored to the functions of the agency. Upon approving or disapproving a proposal of an agency under this section, the Director shall transmit to the head of the agency a written notice of that approval or disapproval.

''(d) IMPLEMENTATION OF PROPOSAL.—Upon receiving written notice of approval of a proposal under this section from the Director of the Office of Management and Budget, the head of an agency shall implement that proposal.''

CHIEF FINANCIAL OFFICERS COUNCIL

Pub. L. 101–576, title III, §302, Nov. 15, 1990, 104 Stat. 2848, provided that:

''(a) ESTABLISHMENT.—There is established a Chief Financial Officers Council, consisting of—

''(1) the Deputy Director for Management of the Office of Management and Budget, who shall act as chairperson of the council;

''(2) the Controller of the Office of Federal Financial Management of the Office of Management and Budget;

''(3) the Fiscal Assistant Secretary of Treasury; and

''(4) each of the agency Chief Financial Officers appointed under section 901 of title 31, United States Code, as amended by this Act.

''(b) FUNCTIONS.—The Chief Financial Officers Council shall meet periodically to advise and coordinate the activities of the agencies of its members on such matters as consolidation and modernization of financial systems, improved quality of financial information, financial data and information standards, internal controls, legislation affecting financial operations and organizations, and any other financial management matter.''

§ 902. Authority and functions of agency Chief Financial Officers

(a) An agency Chief Financial Officer shall—

(1) report directly to the head of the agency regarding financial management matters;

(2) oversee all financial management activities relating to the programs and operations of the agency;

(3) develop and maintain an integrated agency accounting and financial management system, including financial reporting and internal controls, which—

(A) complies with applicable accounting principles, standards, and requirements, and internal control standards;

(B) complies with such policies and requirements as may be prescribed by the Director of the Office of Management and Budget;

(C) complies with any other requirements applicable to such systems; and

(D) provides for—

(i) complete, reliable, consistent, and timely information which is prepared on a uniform basis and which is responsive to the financial information needs of agency management;

(ii) the development and reporting of cost information;

(iii) the integration of accounting and budgeting information; and

(iv) the systematic measurement of performance;

(4) make recommendations to the head of the agency regarding the selection of the Deputy Chief Financial Officer of the agency;

(5) direct, manage, and provide policy guidance and oversight of agency financial management personnel, activities, and operations, including—

(A) the preparation and annual revision of an agency plan to—

(i) implement the 5-year financial management plan prepared by the Director of the Office of Management and Budget under section 3512(a)(3) of this title; and

(ii) comply with the requirements established under sections 3515 and subsections (e) and (f) of section 3521 of this title;

(B) the development of agency financial management budgets;

(C) the recruitment, selection, and training of personnel to carry out agency financial management functions;

(D) the approval and management of agency financial management systems design or enhancement projects;

(E) the implementation of agency asset management systems, including systems for cash management, credit management, debt collection, and property and inventory management and control;

(6) prepare and transmit, by not later than 60 days after the submission of the audit report required by section 3521(f) of this title, an annual report to the agency head and the Director of the Office of Management and Budget, which shall include—

(A) a description and analysis of the status of financial management of the agency;

(B) the annual financial statements prepared under section 3515 of this title;

(C) the audit report transmitted to the head of the agency under section 3521(f) of this title;

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

(E) other information the head of the agency considers appropriate to fully inform the President and the Congress concerning the financial management of the agency;

(7) monitor the financial execution of the budget of the agency in relation to actual expenditures, and prepare and submit to the head of the agency timely performance reports; and

(8) review, on a biennial basis, the fees, royalties, rents, and other charges imposed by the agency for services and things of value it provides, and make recommendations on revising those charges to reflect costs incurred by it in providing those services and things of value.

(b)(1) In addition to the authority otherwise provided by this section, each agency Chief Financial Officer—

(A) subject to paragraph (2), shall have access to all records, reports, audits, reviews, documents, papers, recommendations, or other material which are the property of the agency or which are available to the agency, and which relate to programs and operations with respect to which that agency Chief Financial Officer has responsibilities under this section;

(B) may request such information or assistance as may be necessary for carrying out the duties and responsibilities provided by this section from any Federal, State, or local governmental entity; and

(C) to the extent and in such amounts as may be provided in advance by appropriations Acts, may—

(i) enter into contracts and other arrangements with public agencies and with private persons for the preparation of financial statements, studies, analyses, and other services; and

(ii) make such payments as may be necessary to carry out the provisions of this section.

(2) Except as provided in paragraph (1)(B), this subsection does not provide to an agency Chief Financial Officer any access greater than permitted under any other law to records, reports, audits, reviews, documents, papers, recommendations, or other material of any Office of Inspector General established under chapter 4 of title 5.

(Added Pub. L. 101–576, title II, § 205(a), Nov. 15, 1990, 104 Stat. 2843; amended Pub. L. 117–286, § 4(b)(49), Dec. 27, 2022, 136 Stat. 4348.)

Editorial Notes

REFERENCES IN TEXT

The Federal Managers' Financial Integrity Act of 1982, referred to in subsec. (a)(6)(D), is Pub. L. 97–255, Sept. 8, 1982, 96 Stat. 814, which added subsec. (d) to section 66a of former Title 31, Money and Finance. Section 66a of former Title 31 was repealed by Pub. L. 97–258, § 5(b), Sept. 13, 1982, 96 Stat. 1068, and reenacted by the first section thereof as section 3512 of this title. Provisions relating to reports on internal accounting and administrative control systems are restated in section 3512(d)(2) and (3) of this title.

AMENDMENTS

2022—Subsec. (b)(2). Pub. L. 117–286 substituted ''chapter 4 of title 5.'' for ''the Inspector General Act of 1978 (5 U.S.C. App.).''

§ 903. Establishment of agency Deputy Chief Financial Officers

(a) There shall be within each agency described in section 901(b) an agency Deputy Chief Financial Officer, who shall report directly to the agency Chief Financial Officer on financial management matters. The position of agency Deputy Chief Financial Officer shall be a career reserved position in the Senior Executive Service.

(b) Consistent with qualification standards developed by, and in consultation with, the agency Chief Financial Officer and the Director of the Office of Management and Budget, the head of each agency shall appoint as Deputy Chief Financial Officer an individual with demonstrated ability and experience in accounting, budget execution, financial and management analysis, and systems development, and not less than 6 years practical experience in financial management at large governmental entities.

(Added Pub. L. 101–576, title II, § 205(a), Nov. 15, 1990, 104 Stat. 2845.)

Editorial Notes

REFERENCES IN TEXT

Senior Executive Service, referred to in subsec. (a), see section 5382 of Title 5, Government Organization and Employees.

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[1] So in original. Does not conform to section catchline.
[2] So in original.