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LEGISLATION RELATING  
TO THE  
GENERAL ACCOUNTING OFFICE

Prepared by the  
OFFICE OF THE GENERAL COUNSEL  
U.S. GENERAL ACCOUNTING OFFICE

December 1976

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## FOREWORD

Since the enactment of the Budget and Accounting Act, 1921, which created the General Accounting Office, numerous statutes have increased or affected the responsibilities of the Office. This book, along with the June 1976 and December 1976 supplements, comprises a compendium of statutory authorities applicable to this Office which have been enacted through the 94th Congress.

Because there will be revisions to the compilation as new legislation is enacted, the book has been prepared in loose-leaf format to provide for additions or substitution of material for that which is superseded.

This book is arranged in eight chapters, identified by a letter of the alphabet and preceded by a table of contents together with an explanatory paragraph on the contents. Two appendices immediately follow the last chapter of the compilation. To facilitate the use of the material a substantive alphabetical index is included at the end of the compilation.



*General Counsel  
U.S. General Accounting Office*

BEST DOCUMENT AVAILABLE

**LEGISLATION RELATING TO THE GENERAL ACCOUNTING  
OFFICE**

**INSTRUCTION SHEET**

This material comprises the changes, additions or deletions to the legislation relating to the functions of the General Accounting Office brought about by action of the Congress, or regulations of this Office, through December 30, 1976.

The pages provided herewith are to be substituted for the January 1975 like-numbered ones; pages bearing a lettered number are to be inserted directly after the existing page of the same number; new added pages are self-explanatory.

In addition : Discard pages B-65 and B-66.

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December 1976

## CHAPTER B. SPECIAL ACCOUNTING AND AUDITING LEGISLATION

Notwithstanding the broad authority vested in the General Accounting Office under its general legislation, the Congress has included in many acts establishing Government agencies, funds, and programs express language with respect to GAO's accounting and auditing responsibilities. This chapter contains excerpts from such laws.

| Congressional Offices :   | Page |
|---|------|
| House of Representatives, Sergeant At Arms.....   | B-1  |
| House Beauty Shop.....  | B-1  |
| Capitol Guide Service.....  | B-2  |
| Private Organization Conducting Activities and Performing Services on<br>Capitol Buildings and Grounds.....   | B-3  |
| Legislative Branch Appropriation Act, 1975, Office of Attending Physi-<br>cian .....  | B-3  |
| <b>Agency and Activity Audits :</b>   |      |
| Alaska Housing Act.....   | B-5  |
| Bridge Commissions and Authorities.....   | B-5  |
| Delaware River Basin Commission.....  | B-6  |
| Destruction of Unfit Currency.....  | B-6  |
| Higher Education Act of 1965.....   | B-7  |
| National Defense Education Act of 1958.....   | B-7  |
| Note—National Vocational Student Loan Insurance Act of 1965.....  | B-8  |
| Bureau of Engraving and Printing—Prescription of Accounting System<br>and Audit.....  | B-8  |
| Agricultural Marketing Act.....   | B-9  |
| Federal Aviation Act of 1958.....   | B-9  |
| Federal Deposit Insurance Act.....  | B-10 |
| Housing Act of 1950.....  | B-11 |
| Gallaudet College.....  | B-12 |
| <b>Government Printing Office :</b>   |      |
| 44 U.S.C. 309, Revolving fund for operation and maintenance of<br>Government Printing Office: capitalization; reimbursements and<br>credits; accounting and budgeting; reports..... | B-12 |
| Gorgas Memorial Laboratory.....   | B-13 |
| Housing and Urban Development Department.....   | B-13 |
| Interstate Commerce Commission.....   | B-14 |
| Longshoremen's and Harbor Workers' Compensation Act.....  | B-14 |
| Maritime Commission.....  | B-15 |
| <b>Housing and Urban Development Act of 1968 :</b>  |      |
| National Homeownership Foundation.....  | B-15 |
| Federal National Mortgage Association.....  | B-16 |
| <b>Employment :</b>   |      |
| 18 U.S.C. 4124, Purchase of Prison-Made Products by Federal<br>Departments.....   | B-17 |
| 18 U.S.C. 4126, Prison Industries Fund; Use and Settlement of<br>Accounts.....  | B-17 |
| <b>Communications Act of 1934 :</b>   |      |
| Corporation For Public Broadcasting.....  | B-18 |
| Federal Home Loan Bank Act.....   | B-20 |
| <b>Department of Medicine and Surgery [VA] :</b>  |      |
| 38 U.S.C. 4108, Personnel administration.....   | B-20 |
| <b>Veterans' Canteen Service :</b>  |      |
| 38 U.S.C. 4207, Audit of accounts.....  | B-22 |

|   | Page  |
|---|-------|
| Guam Government Comptroller.....  | B-22  |
| Ryukyu Islands Civil Administration.....  | B-23  |
| Trust Territory of the Pacific Islands Government Comptroller.....                    | B-23  |
| Trust Territory of the Pacific Islands.....   | B-24  |
| Virgin Islands Government Comptroller.....  | B-24  |
| Territories of the United States.....   | B-25  |
| Disabled American Veterans.....   | B-25  |
| Foreign Assistance Act of 1961.....   | B-26  |
| Inter-American Development Bank Act.....  | B-33  |
| Federal Property and Administrative Services Act of 1949:                             |       |
| General Supply Fund.....  | B-34  |
| Property Management.....  | B-35  |
| Finance [Postal Service]:   |       |
| 39 U.S.C. 2008.....   | B-36  |
| Rail Passenger Service Act of 1970.....   | B-36  |
| Susquehanna River Basin Commission.....   | B-38  |
| Exchange Stabilization Fund.....  | B-39  |
| National Credit Union Administration.....   | B-41  |
| Federal Home Loan Mortgage Corporation.....   | B-41  |
| Civil Service Commission Revolving Fund.....  | B-42  |
| Community Services Act of 1974.....   | B-43  |
| NOTE—Review of Economic Opportunity Programs.....                                     | B-43  |
| Technology Assessment Act of 1972.....  | B-44  |
| Federal Election Campaign Act of 1971.....  | B-46  |
| Presidential Election Campaign Fund Act.....  | B-46  |
| United States Housing Act of 1937.....  | B-46  |
| Trans-Alaska Pipeline Authorization Act.....  | B-47  |
| Small Business Amendments of 1974.....  | B-47  |
| Office of Federal Procurement Policy Act.....   | B-47  |
| Employee Retirement Income Security Act of 1974.....                                  | B-47  |
| District of Columbia Self-Government and Governmental Reorganiza-<br>tion Act.....    | B-48  |
| District of Columbia:   |       |
| Recopying expense of the Recorder of Deeds.....                                       | B-51  |
| Accounting for appropriations for contingent expenses.....                            | B-51  |
| Notification of disbursing officer of objection to accounts.....                      | B-52  |
| Auditor to audit all accounts.....  | B-52  |
| Disbursements, vouchers and settlement of accounts.....                               | B-53  |
| Accounting for disbursements.....   | B-54  |
| Miscellaneous Trust-Fund Deposits, District of Columbia.....                          | B-55  |
| District of Columbia Redevelopment Act of 1945.....                                   | B-56a |
| Audit of the financial condition of the District of Columbia.....                     | B-56a |
| Federal Energy Administration Act of 1974.....  | B-57  |
| Energy Supply and Environmental Coordination Act of 1974.....                         | B-59  |
| Energy Reorganization Act of 1974.....  | B-60  |
| Commodity Exchange Act.....   | B-60a |
| National Commission on Electronic Fund Transfers.....                                 | B-61  |
| Federal Water Pollution Control Act Amendments of 1972.....                           | B-61  |
| Federal Advisory Committee Act.....   | B-62  |
| General Education Provisions Act.....   | B-62  |
| Trade Act of 1974.....  | B-64  |
| John F. Kennedy Center Act.....   | B-67  |
| New York Seasonal Financing Act of 1975.....  | B-67  |
| Federal Food, Drug, and Cosmetic Act.....   | B-67  |
| Federal Nonnuclear Energy Research and Development Act of 1974.....                   | B-67  |
| Washington Metropolitan Area Transit Authority Compact.....                           | B-68  |
| Acquisition of Mass Transit Bus System:   |       |
| National Capital Area Transit Act of 1972.....  | B-69  |
| Foreign Gifts.....  | B-69  |
| Internal Revenue Code of 1954:  |       |
| Sec. 6103. Confidentiality and disclosure of returns and return in-<br>formation..... | B-71  |
| Secret Service protective services for non-Governmental property.....                 | B-80  |
| United States Grain Standards Act.....  | B-80  |

## HIGHER EDUCATION ACT OF 1965

(Public Law 89-329, approved Nov. 8, 1965, 79 Stat. 1219)

### TITLE IV—STUDENT ASSISTANCE

PART B—FEDERAL, STATE, AND PRIVATE PROGRAMS OF LOW-INTEREST INSURED LOANS TO STUDENTS IN INSTITUTIONS OF HIGHER EDUCATION<sup>1</sup>

\* \* \* \* \*

#### LEGAL POWERS AND RESPONSIBILITIES

SEC. 432 \* \* \*

20 U.S.C. 1082

(b) The Commissioner shall, with respect to the financial operations arising by reason of this part—

(1) prepare annually and submit a budget program as provided for wholly owned Government corporations by the Government Corporation Control Act; and

(2) maintain with respect to insurance under this part an integral set of accounts, which shall be audited annually by the General Accounting Office in accordance with principles and procedures applicable to commercial corporate transactions, as provided by section 105 of the Government Corporation Control Act, except that the transactions of the Commissioner, including the settlement of insurance claims and of claims for payments pursuant to section 428, and transactions related thereto and vouchers approved by the Commissioner in connection with such transactions, shall be final and conclusive upon all accounting and other officers of the Government.

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## NATIONAL DEFENSE EDUCATION ACT OF 1958

(Public Law 85-864, approved Sept. 2, 1958, 72 Stat. 1580)

SEC. 209. (a) \* \* \* The Commissioner [of Education] in addition to the other powers conferred upon him by this title, shall have power to agree to modifications of agreements or loans made under this title and to compromise, 20 U.S.C. 429

<sup>1</sup>Part B as revised and amended by Pub. L. 94-482, sec. 127(a), Oct. 12, 1976, 90 Stat. 2099.

waive, or release any right, title, claim, or demand, however arising or acquired under this title.

(b) Financial transactions of the Commissioner pursuant to this title, and vouchers approved by him in connection with such financial transactions, shall be final and conclusive upon all officers of the Government; except that all such transactions shall be subject to audit by the General Accounting Office at such times and in such manner as the Comptroller General may by regulation prescribe.

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NOTE—The National Vocational Student Loan Insurance Act of 1965, Pub. L. 89-287, Oct. 22, 1965, 79 Stat. 1037 which provided that the Commissioner of Education maintain with respect to insurance under this Act an integral set of accounts which shall be audited by the General Accounting Office in accordance with the principles and procedures applicable to commercial corporate transactions, as provided by section 105 of the Government Corporation Control Act, was repealed by Sec. 116(c)(1) of the Higher Education Amendments of 1968, Pub. L. 90-575, Oct. 16, 1968, 82 Stat. 1014.

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**BUREAU OF ENGRAVING AND PRINTING— PRESCRIPTION OF ACCOUNTING SYSTEM AND AUDIT**

(Act of Aug. 4, 1950, ch. 558, 64 Stat. 409, 410)

ACCOUNTING AND INTERNAL CONTROL

31 U.S.C. 131c

SEC. 5. There shall be installed and maintained in the Bureau an integrated system of accounting, including proper features of internal control, which will (a) assure adequate control over all assets and liabilities of the fund; (b) develop accurate direct and indirect costs of production of the Bureau for making recoveries of such costs on the basis of work requisitioned; (c) make provision for replacement of capitalized equipment and other fixed assets through the maintenance of adequate depreciation reserves based on original cost or on appraised values as authorized in section 181a(a)(2) of this title; (d) afford full disclosure with respect to the financial condition and operations of the fund according to the accrual method of accounting; and (e) supply on the basis of accounting results the data for the annual budget of the Bureau with respect to the last completed fiscal year. The system of accounting shall conform to principles and standards prescribed by the Comptroller

**DISTRICT OF COLUMBIA REDEVELOPMENT  
ACT OF 1945**

(Act of August 2, 1946, ch. 736, 60 Stat. 790)

**ACQUISITION UNDER DISTRICT OF COLUMBIA  
ALLEY DWELLING ACT**

SEC. 17. \* \* \* The National Capital Housing Authority is hereby declared to be a redevelopment company and is hereby granted the power to purchase or lease redevelopment areas or parts thereof from the Agency in accordance with the provisions of the Act. The National Capital Housing Authority shall keep regular books of account in accordance with standard auditing practices, covering all properties operated by it, showing detailed construction costs, management costs, repairs, maintenance, other operating costs, rents, subsidies, grants, allowances and exemptions; such books shall be subject to annual audit by the General Accounting Office; and the annual report of the National Capital Housing Authority shall include a summary of all transactions covered by such books and shall be made available to the public upon request.

D.C. Code  
5-716

**AUDIT OF THE FINANCIAL CONDITION OF  
THE DISTRICT OF COLUMBIA**

(Public Law 94-399, approved Sept. 4, 1976,  
90 Stat. 1205)

SEC. 1. \* \* \* That there is hereby established the Temporary Commission on Financial Oversight of the District of Columbia (hereinafter referred to as the "commission").

D.C. Code  
47-101 nt.

(b) The commission shall consist of eight members as follows:

(1) three Members of the Senate appointed by the President of the Senate (or any designee of any such Member so appointed, which designee shall act for such Member in his stead);

(2) three Members of the House of Representatives appointed by the Speaker of the House of Representatives (or any designee of any such Member so ap-

pointed, which designee shall act for such Member in his stead);

(3) the Mayor of the District of Columbia (or any designee of the Mayor, which designee shall act for the Mayor in his stead); and

(4) the Chairman of the Council of the District of Columbia (or any designee of the Chairman, which designee shall act for the Chairman in his stead).

(c) Five members of the commission shall constitute a quorum.

(d) (1) A chairman and vice chairman of the commission shall be selected by a majority vote of the full commission from among the members thereof. The vice chairman shall act in the place and stead of the chairman in the absence of the chairman.

(2) The commission is authorized to establish such operating procedures as it determines necessary to enable it to carry out its functions under this Act.

(e) The first meeting of the commission shall be called by the majority leader of the Senate and the Speaker of the House of Representatives, jointly.

(f) The commission is authorized to utilize the personnel of the government of the District of Columbia, with the approval of the Mayor, or the Chairman of the Council of the District of Columbia, as the case may be, and the Committee on the District of Columbia of the Senate, the Committee on the District of Columbia of the House of Representatives, the Committee on Appropriations of the Senate, or the Committee on Appropriations of the House of Representatives, with the approval of the chairman of such committee. The commission is authorized to utilize, on a reimbursable basis, the services and personnel of the General Accounting Office to assist the commission in carrying out its functions under this Act.

SEC. 2. (a) For the purpose of meeting the responsibilities imposed by the Constitution on the Congress with respect to the District of Columbia, it shall be the function of the commission, after consultation with the Comptroller General, to select such qualified persons as the commission may determine necessary for the development of certain plans on behalf of the government of the District of Columbia (including assistance in the implementation thereof) for the purpose of improving the financial planning, reporting, and control systems of such government. Plans to be considered for development and implementation pursuant to this Act shall include, among others, plans for the following: immediate improvement in financial control and reporting; assessing the scope of further necessary improvements; financial management system improvements; personnel-payroll system improvements; water-sewage billing and information system improvements; purchasing and material management system improvements; property accounting

system improvements; real property system improvements; welfare payments system improvements; human resources eligibility, payment, and reporting system improvements; health care financial system improvements; and traffic ticket system control improvements.

(b) Each contract entered into with a person pursuant to subsection (c) of this section for the development of a system improvements plan shall contain a provision requiring that person to include within such plan procedures for the establishment of an ongoing training program for operating personnel of the government of the District of Columbia whose duties involve matters covered by such plan or part thereof in order to provide training for such personnel in connection with the operation of such system. Each such contract shall further contain provisions comparable to those provided by Standard Form 32, section 1-16.901-32 of title 41, Code of Federal Regulations.

(c) Upon the selection by the commission of each qualified person to develop and implement a plan pursuant to this section, the chairman of the commission shall enter into a negotiated fixed price contract or contracts with that person for the development and implementation of such plan.

(d) (1) Each such contract so entered into shall set forth the scope of the work to be performed, amounts to be paid thereunder, and a schedule of reporting and completion dates, including a schedule of implementation dates, for each portion of such work. Each contractor shall have full access to such books, individuals, accounts, financial records, reports, files, and other papers, things, or property of the government of the District of Columbia as such contractor deems necessary to complete such contract. The Comptroller General shall have full access to all documents produced under each contract.

(2) After establishment of the schedule for completing each such contract and until the completion of such contract, each contractor shall report, at such time as such contract shall provide, to the commission and the Comptroller General on the progress toward completion of such contract, except that each such contractor shall report at least once during the one-hundred-and-eighty-day period after establishment of such schedule for completion of such contract.

(e) (1) With respect to any such contract or part thereof involving the design (including a preliminary design) of a system referred to in subsection (a) of this section, the contractor, upon the completion of the plan or part relating to such design (including procedures for its implementation), shall submit such plan or part, together with a schedule for its implementation, to the Comptroller General.

(2) With respect to any such contract involving work other than the design of such a system, the contractor, upon the completion of the plan or part thereof relating to such work, shall submit such plan or part thereof, together with

a schedule for implementing such plan or part, to the Comptroller General.

(3) Notwithstanding the foregoing provisions of paragraphs (1) and (2) of this subsection, in no case shall any contractor under this Act submit a plan, part, or schedule to the Comptroller General unless such plan, part, or schedule has first been submitted by that contractor to the contractor responsible for the development and implementation of a financial management system improvements plan for such contractor's review, comments, and recommendations. A copy of such comments and recommendations, if any, shall be submitted, together with such plan, part, or schedule, to the Comptroller General in accordance with paragraphs (1) and (2) of this subsection.

(4) Within the sixty-day period following the date of the receipt by him of such plan or part thereof, and after consultation with the commission, the Comptroller General shall approve, disapprove, or modify such plan or part (including any schedule for the implementation thereof), in whole or in part. On or before the expiration of such sixty-day period, the Comptroller General shall submit such plan or part, as so approved, modified, or disapproved to the Congress for its consideration, together with his reasons for such modification or disapproval.

(f) (1) Each such plan or part thereof so approved by the Comptroller General without modification shall be deemed on the date of such approval, to be a part of the financial planning, reporting, accounting, control, and operating procedures of the government of the District of Columbia. Each such plan or part thereof modified by the Comptroller General shall, upon the expiration of the forty-five-day period of continuous session of the Congress following the date on which such modified plan or part thereof is so submitted to the Congress, be deemed to be a part of the financial planning, reporting, accounting, control, and operating procedures of the government of the District of Columbia, unless within such forty-five-day period, the Congress adopts a concurrent resolution disapproving the action of the Comptroller General with respect to such modifications. In any case in which any such concurrent resolution is so adopted by the Congress, such plan or part thereof, as it existed immediately prior to any such modification, shall be deemed a part of such procedures as of the date of the adoption by Congress of such concurrent resolution. No such plan or part thereof disapproved by the Comptroller General shall take effect, unless, within such forty-five-day period following the date of its submission to the Congress, the Congress adopts a concurrent resolution disapproving the action of the Comptroller General in disapproving such plan or part thereof. If such action of the Comptroller General is so disapproved, such plan or part thereof shall be

deemed a part of such procedures as of the date of the adoption by Congress of such concurrent resolution.

(2) For purposes of this section, the continuity of a session of Congress is broken only by an adjournment of the Congress sine die, and the days on which either House is not in session because of an adjournment of more than three days to a day certain are excluded in computation of such forty-five-day period.

(g) With respect to any such plan or part so deemed to be a part of the financial planning, reporting, accounting, control, and operating procedures of the government of the District of Columbia under subsection (f) (1), the Mayor of the District of Columbia, with the assistance of the contractor responsible for such plan or part, shall implement such plan or part for the government of the District of Columbia in accordance therewith. The Comptroller General shall monitor such implementation and report as he deems appropriate to the commission.

SEC. 3. (a) (1) For the purpose of meeting the oversight responsibilities imposed by the Constitution on the Congress with respect to the District of Columbia, the Congress hereby authorizes the commission, in accordance with the provisions of paragraph (2) of this subsection, to cause to be undertaken, on behalf of the government of the District of Columbia, by a certified public accountant licensed in the District of Columbia, a balance sheet audit of the financial position of the District of Columbia as of September 30, 1977. Such audit may—

(A) include an identification of assets, liabilities, accumulated surplus or deficit; and

(B) exclude statements of revenues and expenses, changes in fund balances, statements of changes in financial position for enterprise funds, and property and equipment.

(2) The balance sheet audit authorized by paragraph (1) of this subsection shall cover the financial position of the District of Columbia as of September 30, 1977, unless the commission, on or before August 1, 1977, is notified by the Comptroller General to the effect that such an audit as of that date is not practicable, in which case the commission is authorized to cause to be undertaken a balance sheet audit of the financial position of the District of Columbia as of such date as the Comptroller General shall recommend to the commission.

(b) The commission is further authorized to cause to be undertaken, on behalf of the government of the District of Columbia, by a certified public accountant licensed in the District of Columbia, an audit or audits of the financial position and results of operations of the District of Columbia for each fiscal year or years next following September 30, 1977, or the date recommended by the Comptroller General for the conduct of a balance sheet audit pursuant to

subsection (a) of this section, whichever last occurs, and which precede the fiscal year commencing October 1, 1979.

(c) Upon the selection by the commission of each qualified person to conduct an audit pursuant to this section, the chairman of the commission shall enter into a negotiated fixed price contract with that person for that purpose. Each such audit shall be carried out in accordance with generally accepted auditing standards and the financial statements shall be prepared in accordance with generally accepted accounting principles. The results of each such audit shall be submitted to the Congress, the President of the United States, the Council of the District of Columbia, the Mayor of the District of Columbia, and the Comptroller General.

(d) Such contractor shall have full access to such books, individuals, accounts, financial records, reports, files, tax returns, and other papers, things, or property of the government of the District of Columbia as such contractor deems necessary to complete each such audit required by such contract.

SEC. 4. (a) For the fiscal year beginning October 1, 1979, and each fiscal year thereafter, the government of the District of Columbia shall conduct, out of funds of the government of the District of Columbia, an audit of the financial operations of such government. Each such audit shall be conducted by a certified public accountant licensed in the District of Columbia and carried out in accordance with generally accepted auditing standards and the financial statements shall be prepared in accordance with generally accepted accounting principles.

(b) For the purpose of conducting an audit for each such fiscal year as required by subsection (a) of this section, the Mayor of the District of Columbia shall, on or after January 2, 1979, select, subject to the advice and consent of the Council of the District of Columbia, a qualified person to conduct such audits for the fiscal year commencing October 1, 1979, and the next following three fiscal years. Thereafter, each individual elected as Mayor in a general election held for Mayor of the District of Columbia shall, on or after January 2 next following his or her election to, and the assuming of, the Office of Mayor, select, subject to the advice and consent of the Council of the District of Columbia, a qualified person to conduct such audits for the fiscal year commencing October 1 of the calendar year in which such Mayor takes office, and the next following three fiscal years. The person previously selected for a four-year period shall not succeed himself or herself. If the Council fails to act on any such selection within a thirty-day period following the date on which it receives from the Mayor the name of such person so selected, the Mayor shall be authorized to enter into a contract with that person for the conduct of such audits. If any person so selected by the Mayor to conduct any such audits for such fiscal years is

rejected by the Council, the Mayor shall submit to the Council the name of another qualified person selected by the Mayor to conduct such audits. In the event that the Council rejects the second person so selected by the Mayor, the Mayor shall, within thirty days following that rejection, notify the chairman of the Committee on Appropriations of the Senate and the chairman of the Committee on Appropriations of the House of Representatives, in writing, of that fact. Within fifteen days following the receipt of that notice, such chairmen shall jointly select a person to conduct such audits and shall inform the Mayor, in writing, of the name of the person so selected. Within ten days following the receipt by the Mayor of such name, the Mayor shall enter into a contract with such person pursuant to which that person shall conduct such audits for such fiscal years as herein provided.

(c) The Mayor shall submit a copy of the audit report with respect to each such audit so conducted to the Congress, the President of the United States, the Council of the District of Columbia, and the Comptroller General.

SEC. 5. (a) For the purpose of making payments under contracts entered into under sections 2 and 3 of this Act, for reimbursing the Comptroller General under subsection (f) of the first section of this Act, and for meeting other expenses incurred by the commission under this Act, there is authorized to be appropriated to the commission the sum of \$16,000,000, of which \$8,000,000 shall be from funds in the Treasury not otherwise appropriated, and \$8,000,000 shall be from funds in the Treasury to the credit of the District of Columbia. Sums appropriated pursuant to this section are authorized to remain available until expended.

(b) No funds appropriated pursuant to subsection (a) of this section out of funds in the Treasury to the credit of the District of Columbia may be used for any payment under any contract entered into pursuant to section 2 or 3 of this Act, for any payment as reimbursement to the General Accounting Office, or for expenses of the commission, in an amount greater than 50 per centum of the total amount of any such payment.

(c) The chairman of the commission may enter into contracts under sections 2 and 3 of this Act only to the extent and in such amounts as are provided in appropriation Acts.

SEC. 6. As used in this Act, the term—

(1) "person" means any individual, partnership, firm, corporation, or other entity; and

(2) "government of the District of Columbia" includes the Mayor of the District of Columbia, the Council of the District of Columbia, the courts of the District of Columbia, and all agencies (as defined in paragraph (3) of section 3 of the District of Columbia Administrative Procedure Act (D.C. Code, sec. 1-1502(3))).



SEC. 7. Thirty days after notification by the Comptroller General to the commission of the completion and implementation of all plans and designs under this Act, or thirty days after final payment of all contracts entered into pursuant to sections 2 and 3 of this Act, whichever last occurs, the commission shall cease to exist.

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PART B—OFFICE OF ENERGY INFORMATION  
AND ANALYSIS

\* \* \* \* \*  
PROFESSIONAL AUDIT REVIEW OF PERFORMANCE OF OFFICE

SEC. 55.<sup>49b</sup> (a) The procedures and methodology of the Office shall be subject to a thorough annual performance audit review. Such review shall be conducted by a Professional Audit Review Team which shall prepare a report describing its investigation and reporting its findings to the President and to the Congress. 15 U.S.C. 790d

(b) The Professional Audit Review Team shall consist of at least seven professionally qualified persons who shall be officers or employees of the United States and of whom at least—

one shall be designated by the Chairman of the Council of Economic Advisers;

one shall be designated by the Commissioner of Labor Statistics;

one shall be designated by the Administrator of Social and Economic Statistics;

one shall be designated by the Chairman of the Securities and Exchange Commission;

one shall be designated by the Chairman of the Federal Trade Commission;

one shall be designated by the Chairman of the Federal Power Commission; and

one, who shall be the Chairman of the Professional Audit Review Team, shall be designated by the Comptroller General.

ENERGY SUPPLY AND ENVIRONMENTAL  
COORDINATION ACT OF 1974

(Public Law 93-319, approved June 22, 1974,  
88 Stat. 246)

SEC. 11. Reporting of Energy Information.

15 U.S.C. 796

(a) For the purpose of assuring that the Federal Energy Administrator, the Congress, the States, and the public have access to and are able to obtain reliable energy information, the Federal Energy Administrator shall request,

<sup>49b</sup> Sec. 55, as added by sec. 142 of the Energy Conservation and Production Act, Pub. L. 94-385, Aug. 14, 1976, 90 Stat. 1137.

acquire, and collect such energy information as he determines to be necessary to assist in the formulation of energy policy or to carry out the purposes of this Act or the Emergency Petroleum Allocation Act of 1973. The Federal Energy Administrator shall promptly promulgate rules pursuant to subsection (b)(1)(A) of this section requiring reports of such information to be submitted to the Federal Energy Administrator at least every ninety calendar days.

\* \* \* \* \*

(d) Upon a showing satisfactory to the Federal Energy Administrator by any person that any energy information obtained under this section from such person would, if made public, divulge methods or processes entitled to protection as trade secrets or other proprietary information of such person, such information, or portion thereof, shall be confidential in accordance with the provisions of section 1905 of title 18, United States Code: except that such information, or part thereof, shall not be deemed confidential for purposes of disclosure, upon request, to (1) any delegate of the Federal Energy Administrator for the purpose of carrying out this Act and the Emergency Petroleum Allocation Act of 1973, (2) the Attorney General, the Secretary of the Interior, the Federal Trade Commission, the Federal Power Commission, or the General Accounting Office, when necessary to carry out those agencies' duties and responsibilities under this and other statutes, and (3) the Congress, or any committee of Congress upon request of the Chairman.

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## ENERGY REORGANIZATION ACT OF 1974

(Public Law 93-438, approved October 11, 1974, 88 Stat. 1233)

### TITLE III—MISCELLANEOUS AND TRANSITIONAL PROVISIONS

42 U.S.C. 5876

\* \* \* \* \*

SEC. 306 \* \* \* (b) The Comptroller General of the United States shall audit, review, and evaluate the implementation of the provisions of title II of this Act by the Nuclear Safety and Licensing Commission not later than sixty months after the effective date of this Act, the Comptroller General shall prepare and submit to the Congress a report on his audit, which shall contain, but not be limited to—

- (1) an evaluation of the effectiveness of the licensing and related regulatory activities of the Commission and the operations of the Office of Nuclear Safety Research and the Bureau of Nuclear Materials Security;
- (2) an evaluation of the effect of such Commission activities on the efficiency, effectiveness, and safety with

which the activities licensed under the Atomic Energy Act of 1954, as amended, are carried out;

(3) recommendations concerning any legislation he deems necessary, and the reasons therefor, for improving the implementation of title II.

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### COMMODITY EXCHANGE ACT

(Act of September 21, 1922, ch. 369, 42 Stat. 998)<sup>50</sup>

\* \* \* \* \*  
SEC. 8. \* \* \* The Commission [Commodity Futures Trading Commission] shall submit to the Congress a written report 7 U.S.C. 12

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<sup>50</sup> The Commodity Exchange Act, formerly the Grain Futures Act, was renamed by the Act of June 15, 1936, ch. 545, sec. 1, 49 Stat. 1491.

PART B—APPROPRIATIONS AND EVALUATIONS<sup>54</sup>

Subpart 2—Planning and evaluation of federal  
education activities

Sec. 419.<sup>55</sup> (a) The Comptroller General of the United States shall review, audit, and evaluate any Federal education program upon request by a committee of the Congress having jurisdiction of the statute authorizing such program or, to the extent personnel are available, upon request by a member of such committee. Upon such request, he shall (1) conduct studies of statutes and regulations governing such program; (2) review the policies and practices of Federal agencies administering such program; (3) review the evaluation procedures adopted by such agencies carrying out such program; and (4) evaluate particular projects or programs. The Comptroller General shall compile such data as are necessary to carry out the preceding functions and shall report to the Congress at such times as he deems appropriate his findings with respect to such program and his recommendations for such modifications in existing laws, regulations, procedures and practices as will in his judgment best serve to carry out effectively and without duplication the policies set forth in education legislation relative to such program. 20 U.S.C. 1227

(b) In carrying out his responsibilities as provided in subsection (a), the Comptroller General shall give particular attention to the practice of Federal agencies of contracting with private firms, organizations and individuals for the provision of a wide range of studies and services (such as personnel recruitment and training, program evaluation, and program administration) with respect to Federal education programs, and shall report to the heads of the agencies concerned and to the Congress his findings with respect to the necessity for such contracts and their effectiveness in serving the objectives established in education legislation.

(c) In addition to the sums authorized to be appropriated under section 400(d), there are authorized to be appropriated such sums as may be necessary to carry out the purposes of this section.

<sup>54</sup> Pub. L. 92-318, title III, sec. 301(a)(1), June 23, 1972, 86 Stat. 326, redesignated former Part A as Part B.

<sup>55</sup> Sec. 419 formerly sec. 417 as added by Pub. L. 92-318, title III, sec. 304, June 23, 1972, 86 Stat. 333, and renumbered and amended by Pub. L. 93-380, title V, sec. 506(a)(3)(A), (B), August 21, 1974, 88 Stat. 563.

**TRADE ACT OF 1974**

(Public Law 93-618, approved January 3, 1975,  
88 Stat. 1979)

**TITLE II—RELIEF FROM INJURY CAUSED BY  
IMPORT COMPETITION**

\* \* \* \* \*

**CHAPTER 2—ADJUSTMENT ASSISTANCE FOR  
WORKERS**

\* \* \* \* \*

**Subchapter C—General provisions**

\* \* \* \* \*

19 U.S.C. 2313

**SEC. 241. Payments to States.**

(a) The Secretary shall from time to time certify to the Secretary of the Treasury for payment to each cooperating State the sums necessary to enable such State as agent of the United States to make payments provided for by this chapter. The Secretary of the Treasury, prior to audit or settlement by the General Accounting Office, shall make payment to the State from the Adjustment Assistance Trust Fund established in section 245 in accordance with such certification.

**NOTE:** The instruction sheet directs the elimination of pages B-65 and B-66. The three compensation acts found on those pages are now part of Chapter D, pp. D-68 through D-70. The page next following this B-64 is numbered B-67.

## INTERNAL REVENUE CODE OF 1954

(Act of August 16, 1954, ch. 736, 68A Stat. 3) <sup>62</sup>

### SUBTITLE F. PROCEDURE AND ADMINISTRATION CHAPTER 61. INFORMATION AND RETURNS SUBCHAPTER B. MISCELLANEOUS PROVISIONS

#### SEC. 6103.<sup>63</sup> Confidentiality and Disclosure of Returns and Return Information

(a) General Rule.—Returns and return information shall be confidential, and except as authorized by this title—

- (1) no officer or employee of the United States,
- (2) no officer or employee of any State or of any local child support enforcement agency who has or had access to returns or return information under this section, and
- (3) no other person (or officer or employee thereof) who has or had access to returns or return information under subsection (e) (1) (D) (iii) or subsection (n), shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or an employee or otherwise or under the provisions of this section. For purposes of this subsection, the term "officer or employee" includes a former officer or employee.

(b) Definitions.—For purposes of this section—

(1) Return.—The term "return" means any tax or information return, declaration of estimated tax, or claim for refund required by, or provided for or permitted under, the provisions of this title which is filed with the Secretary by, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.

(2) Return Information.—The term "return information" means—

(A) a taxpayer's identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments, whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to, or collected by

<sup>62</sup> Classified to title 26, U.S. Code.

<sup>63</sup> Sec. 6103 as amended by Pub. L. 88-563, sec. 3(c), Sept. 2, 1964, 78 Stat. 844; Pub. L. 89-44, sec. 601(a), June 21, 1965, 79 Stat. 153; Pub. L. 89-713, sec. 4(a), Nov. 2, 1966, 80 Stat. 1109; Pub. L. 93-406, sec. 1022(h), Sept. 2, 1974, 88 Stat. 941; and Pub. L. 94-455, sec. 1202(a), Oct. 4, 1976, 90 Stat. 1667.

the Secretary with respect to a return or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) of any person under this title for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense, and

(B) any part of any written determination or any background file document relating to such written determination (as such terms are defined in section 6110 (b)) which is not open to public inspection under section 6110,

but such term does not include data in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

(3) Taxpayer Return Information.—The term “taxpayer return information” means return information as defined in paragraph (2) which is filed with, or furnished to, the Secretary by or on behalf of the taxpayer to whom such return information relates.

(4) Tax Administration.—The term “tax administration”—

(A) means—

(i) the administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws or related statutes (or equivalent laws and statutes of a State) and tax conventions to which the United States is a party, and

(ii) the development and formulation of Federal tax policy relating to existing or proposed internal revenue laws, related statutes, and tax conventions, and

(B) includes assessment, collection, enforcement, litigation, publication, and statistical gathering functions under such laws, statutes, or conventions.

(5) State.—The term “State” means any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Canal Zone, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands.

(6) Taxpayer Identity.—The term “taxpayer identity” means the name of a person with respect to whom a return is filed, his mailing address, his taxpayer identifying number (as described in section 6109), or a combination thereof.

(7) Inspection.—The terms “inspected” and “inspection” mean any examination of a return or return information.

(8) Disclosure.—The term “disclosure” means the making known to any person in any manner whatever a return or return information.

(9) Federal Agency.—The term “Federal agency” means an agency within the meaning of section 551(1) of title 5, United States Code.<sup>64</sup>

\* \* \* \* \*

(f) Disclosure to Committees of Congress.—

(1) Committee on Ways and Means, Committee on Finance, and Joint Committee on Taxation.—Upon written request from the chairman of the Committee on Ways and Means of the House of Representatives, the chairman of the Committee on Finance of the Senate, or the chairman of the Joint Committee on Taxation, the Secretary shall furnish such committee with any return or return information specified in such request, except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer shall be furnished to such committee only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.

(2) Chief of Staff of Joint Committee on Taxation.—Upon written request by the Chief of Staff of the Joint Committee on Taxation, the Secretary shall furnish him with any return or return information specified in such request. Such Chief of Staff may submit such return or return information to any committee described in paragraph (1), except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer shall be furnished to such committee only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.

<sup>64</sup> U.S.C. 551(1) provides that:

“(1) ‘agency’ means each authority the Government of the United States, whether or not it is within or subject to review by another agency, but does not include—

“(A) the Congress;

“(B) the courts of the United States;

“(C) the governments of the territories or possessions of the United States;

“(D) the government of the District of Columbia;

or except as to the requirements of section 552 of this title—

“(E) agencies composed of representatives of the parties or of representatives of organizations of the parties to the disputes determined by them;

“(F) courts martial and military commissions;

“(G) military authority exercised in the field in time of war or in occupied territory; or

“(H) functions conferred by sections 1738, 1739, 1743, and 1744 of title 12; chapter 2 of title 41; or sections 1622, 1884, 1891-1902, and former section 1641(b)(2), of title 50, appendix;”

(3) Other Committees.—Pursuant to an action by, and upon written request by the chairman of, a committee of the Senate or the House of Representatives (other than a committee specified in paragraph (1)) specially authorized to inspect any return or return information by a resolution of the Senate or the House of Representatives, or, in the case of a joint committee (other than the joint committee specified in paragraph (1)) by concurrent resolution, the Secretary shall furnish such committee, or a duly authorized and designated subcommittee thereof, sitting in closed executive session, with any return or return information which such resolution authorizes the committee or subcommittee to inspect. Any resolution described in this paragraph shall specify the purpose for which the return or return information is to be furnished and that such information cannot reasonably be obtained from any other source.

(4) Agents of Committees and Submission of Information to Senate or House of Representatives.—

(A) Committees Described in Paragraph (1).—Any committee described in paragraph (1) or the Chief of Staff of the Joint Committee on Taxation shall have the authority, acting directly, or by or through such examiners or agents as the chairman of such committee or such chief of staff may designate or appoint, to inspect returns and return information at such time and in such manner as may be determined by such chairman or chief of staff. Any return or return information obtained by or on behalf of such committee pursuant to the provisions of this subsection may be submitted by the committee to the Senate or the House of Representatives, or to both. The Joint Committee on Taxation may also submit such return or return information to any other committee described in paragraph (1), except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer shall be furnished to such committee only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.

(B) Other Committees.—Any committee or subcommittee described in paragraph (3) shall have the right, acting directly, or by or through no more than four examiners or agents, designated or appointed in writing in equal numbers by the chairman and ranking minority member of such committee or subcommittee, to inspect returns and return information at such time and in such manner as may be determined by such chairman and ranking minority member. Any return or return information obtained by or on behalf of such committee or subcommittee pursuant to the provisions of this subsection may be submitted by the committee to the Senate or the House of Representatives, or to

both, except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer, shall be furnished to the Senate or the House of Representatives only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.

\* \* \* \* \*

(i) Disclosure to Federal Officers or Employees for Administration of Federal Laws Not Relating to Tax Administration.—

(6) Comptroller General.—

(A) Returns Available for Inspection.—Except as provided in subparagraph (B), upon written request by the Comptroller General of the United States, returns and return information shall be open to inspection by, or disclosure to, officers and employees of the General Accounting Office for the purpose of, and to the extent necessary in, making—

(i) an audit of the Internal Revenue Service or the Bureau of Alcohol, Tobacco and Firearms which may be required by section 117 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 67), or

(ii) any audit authorized by subsection (p) (6), except that no such officer or employee shall, except to the extent authorized by subsection (f) or (p) (6), disclose to any person, other than another officer or employee of such office whose official duties require such disclosure, any return or return information described in section 4424(a) in a form which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer, nor shall such officer or employee disclose any other return or return information, except as otherwise expressly provided by law, to any person other than such other officer or employee of such office in a form which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

(B) Disapproval by Joint Committee on Taxation.—Returns and return information shall not be open to inspection or disclosed under subparagraph (A) with respect to an audit—

(i) unless the Comptroller General of the United States notifies in writing the Joint Committee on Taxation of such audit, and

(ii) if the Joint Committee on Taxation disapproves such audit by a vote of at least two-thirds of its members within the 30-day period beginning on the day the Joint Committee on Taxation receives such notice.

\* \* \* \* \*

(m) Disclosure of Taxpayer Identity Information.—The Secretary is authorized—

\* \* \* \* \*

(2) upon written request, to disclose the mailing address of a taxpayer to officers and employees of an agency personally and directly engaged in, and solely for their use in, preparation for any administrative or judicial proceeding (or investigation which may result in such a proceeding) pertaining to the collection or compromise of a Federal claim against such taxpayer in accordance with the provisions of section 3 of the Federal Claims Collection Act of 1966.

(p) Procedure and Recordkeeping.—

(1) Manner, Time, and Place of Inspections.—Requests for the inspection or disclosure of a return or return information and such inspection or disclosure shall be made in such manner and at such time and place as shall be prescribed by the Secretary.

(2) Procedure.—

(A) Reproduction of Returns.—A reproduction or certified reproduction of a return shall, upon written request, be furnished to any person to whom disclosure or inspection of such return is authorized under this section. A reasonable fee may be prescribed for furnishing such reproduction or certified reproduction.

(B) Disclosure of Return Information.—Return information disclosed to any person under the provisions of this title may be provided in the form of written documents, reproductions of such documents, films or photoimpressions, or electronically produced tapes, disks, or records, or by any other mode or means which the Secretary determines necessary or appropriate. A reasonable fee may be prescribed for furnishing such return information.

(C) Use of Reproductions.—Any reproduction of any return, document, or other matter made in accordance with this paragraph shall have the same legal status as the original, and any such reproduction shall, if properly authenticated, be admissible in evidence in any judicial or administrative proceeding as if it were the original, whether or not the original is in existence.

(3) Records of Inspection and Disclosure.—

\* \* \* \* \*

(C) Public Report on Disclosures.—The Secretary shall, within 90 days after the close of each calendar year, furnish to the Joint Committee on Taxation for disclosure to the public a report with respect to the records or accountings described in subparagraph (A) which—

(i) provides with respect to each Federal agency, each agency, body, or commission described in subsection (d) or (1) (3) or (6), and the General Accounting Office the number of—

(I) requests for disclosure of returns and return information,

(II) instances in which returns and return information were disclosed pursuant to such requests,

(III) taxpayers whose returns, or return information with respect to whom, were disclosed pursuant to such requests, and

(ii) describes the general purposes for which such requests were made,

(4) Safeguards.—Any Federal agency described in subsection (h) (2), (i) (1), (2) or (5), (j) (1) or (2), (l) (1), (2), or (5) or (o) (1), the General Accounting Office, or any agency, body, or commission described in subsection (d) or (1) (3) or (6) shall, as a condition for receiving returns or return information—

(A) establish and maintain, to the satisfaction of the Secretary, a permanent system of standardized records with respect to any request, the reason for such request, and the date of such request made by or of it and any disclosure of return or return information made by or to it;

(B) establish and maintain, to the satisfaction of the Secretary, a secure area or place in which such returns or return information shall be stored;

(C) restrict, to the satisfaction of the Secretary, access to the returns or return information only to persons whose duties or responsibilities require access and to whom disclosure may be made under the provisions of this title;

(D) provide such other safeguards which the Secretary determines (and which he prescribes in regulations) to be necessary or appropriate to protect the confidentiality of the returns or return information;

(E) furnish a report to the Secretary, at such time and containing such information as the Secretary may prescribe, which describes the procedures established and utilized by such agency, body, or commission or the General Accounting Office for ensuring the confidentiality of returns and return information required by this paragraph; and

(F) upon completion of use of such returns or return information—

(i) in the case of an agency, body, or commission described in subsection (d) or (1) (6), return to the Secretary such returns or return information (along with any copies made therefrom) or make such returns or return information undisclosable in any manner and furnish a written report to the Secretary describing such manner; and

(ii) in the case of an agency described in subsections (h) (2), (i) (1), (2), or (5), (j) (1) or

(2), (1) (1), (2), or (5), or (o) (1), the commission described in subsection (1) (3), or the General Accounting Office, either—

(I) return to the Secretary such returns or return information (along with any copies made therefrom),

(II) otherwise make such returns or return information undisclosable, or

(III) to the extent not so returned or made undisclosable, ensure that the conditions of subparagraphs (A), (B), (C), (D), and (E) of this paragraph continue to be met with respect to such returns or return information,

except that the conditions of subparagraphs (A), (B), (C), (D), and (E) shall cease to apply with respect to any return or return information if, and to the extent that, such return or return information is disclosed in the course of any judicial or administrative proceeding and made a part of the public record thereof. If the Secretary determines that any such agency, body, or commission or the General Accounting Office has failed to, or does not, meet the requirements of this paragraph, he may, after any proceedings for review established under paragraph (7), take such actions as are necessary to ensure such requirements are met, including refusing to disclose returns or return information to such agency, body, or commission or the General Accounting Office until he determines that such requirements have been or will be met.

(5) Report on Procedures and Safeguards.—After the close of each calendar quarter, the Secretary shall furnish to each committee described in subsection (f) (1) a report which describes the procedures and safeguards established and utilized by such agencies, bodies, or commissions and the General Accounting Office for ensuring the confidentiality of returns and return information as required by this subsection. Such report shall also describe instances of deficiencies in, and failure to establish or utilize, such procedures.

(6) Audit of Procedures and Safeguards—

(A) Audit by Comptroller General.—The Comptroller General may audit the procedures and safeguards established by such agencies, bodies, or commissions pursuant to this subsection to determine whether such safeguards and procedures meet the requirements of this subsection and ensure the confidentiality of returns and return information. The Comptroller General shall notify the Secretary before any such audit is conducted.

(B) Records of Inspection and Reports by the Comptroller General.—The Comptroller General shall—

(i) maintain a permanent system of standardized records and accountings of returns and return information inspected by officers and employees of the Gen-

eral Accounting Office under subsection (i) (6) (A) (ii) and shall, within 90 days after the close of each calendar year, furnish to the Secretary a report with respect to, or summary of, such records or accountings in such form and containing such information as the Secretary may prescribe, and

(ii) furnish an annual report to each committee described in subsection (f) and to the Secretary setting forth his findings with respect to any audit conducted pursuant to subparagraph (A).

The Secretary may disclose to the Joint Committee any report furnished to him under clause (i).

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**SECRET SERVICE**

**PROTECTIVE SERVICES FOR  
NON-GOVERNMENTAL PROPERTY**

(As authorized by Public Law 94-524, approved  
October 17, 1976, 90 Stat. 2475)

SEC. 5. \* \* \* (B) Upon termination of Secret Service protection at any non-Governmental property all such improvements and other items shall be removed from the non-Governmental property unless the Director determines that it would not be economically feasible to do so except that such improvements and other items shall be removed and the non-Governmental property shall be restored to its original state if the owner of such property at the time of termination requests the removal of such improvements or other items. If any such improvements or other items are not removed, the owner of the non-Governmental property at the time of termination shall compensate the United States for the original cost of such improvements or other items or for the amount by which they have increased the fair market value of the property, as determined by the Comptroller General of the United States, as of the date of termination, whichever is less.

18 U.S.C.  
3056 nt.

SEC. 10. Expenditures made pursuant to this Act shall be subject to audit by the Comptroller General and his authorized representatives, who shall have access to all records relating to such expenditures. The Comptroller General shall transmit a report of the results of any such audit to the Committees on Appropriations, Committees on the Judiciary, and Committees on Government Operations of the House of Representatives and the Senate, respectively.

18 U.S.C.  
3056 nt.

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**UNITED STATES GRAIN STANDARDS ACT**

For audit and access to records, see p. D-72.  
For investigation and study, see p. H-40.

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## CHAPTER C. RESTRICTIONS ON AUDIT AUTHORITY

With certain exceptions, the audit authority and responsibility of the General Accounting Office extends to all activities, financial transactions, and accounts of the Federal Government. However, certain agencies and activities are not subject to audit by reason of specific statutory prohibitions and the type of funds involved. Where expenditures are of a privileged or confidential or emergency nature accounted for solely on certificate of a designated Government official, the General Accounting Office audit function is restricted. Certain laws impose restrictions on the disclosure of information and prescribe penalties for the officer or employee who violates the restriction. Certain international organizations in which the United States participates and to which the United States contributes are exempt from the GAO audit.

This chapter contains excerpts from laws which restrict an effective audit by GAO and explanatory comments concerning the restrictions.

|  | Page |
|--|------|
| <b>Executive Branch :</b>  |      |
| Expense allowance of the President.....  | C-1  |
| Traveling expenses of the President.....   | C-1  |
| Central Intelligence Agency.....   | C-1  |
| Department of Agriculture: Milk market order operations.....                               | C-2  |
| <b>Department of Defense :</b>   |      |
| Emergency and extraordinary expenses.....  | C-5  |
| <b>Department of the Army :</b>  |      |
| United States Soldiers' Home.....  | C-7  |
| Kermit Roosevelt fund.....   | C-7  |
| Department of the Navy: Accounting for appropriations for obtaining information .....      | C-8  |
| Department of the Air Force: Civil Air Patrol.....   | C-8  |
| Department of Housing and Urban Development: Slum clearance and urban renewal program..... | C-9  |
| <b>Department of the Interior :</b>  |      |
| U.S. Fish and Wildlife Service.....  | C-10 |
| <b>Office of Territories :</b>   |      |
| Government of American Samoa.....  | C-12 |
| Accounts and Disbursements of Territories.....   | C-13 |
| Revised Organic Act of the Virgin Islands.....   | C-14 |
| Organic Act of Guam.....   | C-15 |
| <b>Department of Justice :</b>   |      |
| Federal Bureau of Investigation.....   | C-15 |
| Immigration and Naturalization Service.....  | C-16 |
| Office of Alien Property.....  | C-16 |
| <b>Department of Labor :</b>   |      |
| Compensation for Work Injuries.....  | C-17 |
| Bureau of Employment Security.....   | C-18 |
| <b>Department of State :</b>   |      |
| Administration of Foreign Affairs.....   | C-18 |
| Peace Corps Act of 1961.....   | C-19 |
| Foreign Claims Settlement Commission.....  | C-20 |
| Department of Transportation: Federal-aid highway program.....                             | C-20 |
| <b>Department of the Treasury :</b>  |      |
| Comptroller of the Currency.....   | C-21 |
| <b>Independent Agencies :</b>  |      |
| CSC Retirement and Disability Fund.....  | C-22 |
| Federal Reserve System.....  | C-23 |

|   | Page  |
|---|-------|
| Smithsonian Institution.....  | C-24  |
| National Gallery of Art.....  | C-25  |
| Railroad Retirement Board:  |       |
| Railroad Retirement Act of 1974.....  | C-25  |
| Railroad Unemployment Insurance Act.....  | C-26  |
| Payments and allowances for members of the uniformed services; 37 U.S.C.<br>403.....          | C-27  |
| Payments to missing persons; settlement of accounts, 37 U.S.C. 557.....                       | C-27  |
| Coast Guard; confidential investigative expenses, 17 U.S.C. 658.....                          | C-27a |
| Department of the Treasury:   |       |
| Prohibition on administrative review of decisions, 26 U.S.C. 6406.....                        | C-27a |
| Redemption of stamps, 26 U.S.C. 6805.....   | C-27a |
| Depositaries for collections, 26 U.S.C. 7808.....   | C-27b |
| Customs Bureau; certification of reason for advance.....                                      | C-27b |
| Legislative branch:   |       |
| The Senate:   |       |
| Expense allowance of the Vice President.....  | C-29  |
| Salary and mileage accounts of Senators.....  | C-29  |
| Mileage of the President of the Senate.....   | C-29  |
| Payments from contingent fund of the Senate.....  | C-30  |
| The House of Representatives:   |       |
| Expense allowance for the Speaker of the House of Representa-<br>tives.....                   | C-30  |
| Payments from contingent fund of the House of Representatives.....                            | C-30  |
| Salary and mileage accounts of Representatives.....   | C-31  |
| Salary during recess.....   | C-31  |
| Payments from contingent fund of the Senate for committee expenses.....                       | C-31  |
| Special deposit account of the Senate restaurant.....   | C-32  |
| The House of Representatives restaurant.....  | C-32  |
| United States Groups—International Conferences:   |       |
| North Atlantic Assembly.....  | C-35  |
| Interparliamentary Union.....   | C-35  |
| Canada-United States Parliamentary Group.....   | C-35  |
| Mexico-United States Parliamentary Group.....   | C-35  |
| Judicial branch:  |       |
| Supreme Court.....  | C-37  |
| District of Columbia Government:  |       |
| Income tax information.....   | C-39  |
| Funds for the prevention and detection of crime.....  | C-39  |
| Official funds.....   | C-39  |
| Federal grants-in-aid or cost-sharing programs.....   | C-41  |
| International organizations.....  | C-41  |
| NOTE—Laws appearing elsewhere which impose restrictions on the audit<br>authority of GAO..... | C-43  |

## DEPARTMENT OF DEFENSE

(Chapter 4, title 10, United States Code)<sup>1a</sup>

### SEC. 140.<sup>1b</sup> Emergencies and extraordinary expenses

(a) Subject to the limitations of subsection (c) of this section, and within the limitation of appropriations made for the purpose, the Secretary of Defense and the Secretary of a military department within his department, may provide for any emergency or extraordinary expense which cannot be anticipated or classified. When it is so provided in such an appropriation, the funds may be spent on approval or authority of the Secretary concerned for any purpose he determines to be proper, and such a determination is final and conclusive upon the accounting officers of the United States. The Secretary concerned may certify the amount of any such expenditure authorized by him that he considers advisable not to specify, and his certificate is sufficient voucher for the expenditure of that amount.

(b) The authority conferred by this section may be delegated by the Secretary of Defense to any person in the Department of Defense or by the Secretary of a military department to any person within his department, with or without the authority to make successive redelegations.

(c) In any case in which funds are expended under the authority of subsections (a) and (b) of this section, the Secretary of Defense shall submit a report of such expenditures on a quarterly basis to the Committees on Armed Services and Appropriations of the Senate and the House of Representatives.

NOTE—The purpose of the provision was explained in S. Rept. 94-146, 163-164 (1975), as follows:

"This provision would permanently authorize the Secretary of Defense and the Service Secretaries to 'provide for any emergency or extraordinary expenses which cannot be anticipated or classified.' This authority would be limited to the extent of specific appropriations for 'emergency or extraordinary expenses.' The Secretary of Defense and the Service Secretaries or their delegates would be authorized to spend money for any purpose they determine to be proper

<sup>1a</sup> Title 10 of the United States Code was enacted into law by the act of August 10, 1956, ch. 1041, sec. 1, 70A Stat. 1.

<sup>1b</sup> Sec. 140 as added by Pub. L. 94-106, sec. 804(a), Oct. 7, 1974, 89 Stat. 538.

and would not be required to specify the purpose or content of the expenditure. A Secretarial determination would be 'final and conclusive upon the accounting officers of the United States'; a Secretarial certificate would be 'sufficient voucher for the expenditure.'

"Historically a relatively small appropriation has been provided to the Secretary of Defense and the various Service Secretaries for emergency and extraordinary expenses. In recent years this appropriation has been subject to a point of order in the House on the grounds that it lacked legislative authority.

\*            •            \*            \*            \*

"The committee adopted the provision authorizing emergency and extraordinary expenses. The Secretary of Defense and the Service Secretaries should have discretionary authority, within the limits of appropriations, for certain confidential or unanticipated contingencies. Such authority would be consistent with the existing authority of the Secretary of the Navy as well as the Congressional practice of appropriating funds for such purposes in past years. This section would provide a desirable management flexibility subject to the control of the appropriations process."<sup>10</sup>

NOTE—Pub. L. 94-106, sec. 804(b), Oct. 7, 1975, 89 Stat. 538, repealed 10 U.S.C. 7202 concerning emergency and extraordinary expenses of the Navy Department. It contained language with regards to the Sec. of the Navy which was quite similar to that set forth in 10 U.S.C. 140.

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<sup>10</sup> See Department of Defense Appropriation Act, 1977, and accompanying note, pp. App. B-9 and App. B-10, respectively.

## DEPARTMENT OF THE ARMY

### UNITED STATES SOLDIERS' HOME

(Based on a provision in the War Department Civil Appropriation Act, 1938, 50 Stat. 519)

#### LAWS GOVERNING ADMINISTRATION OF FUNDS APPROPRIATED FROM PERMANENT FUNDS

Notwithstanding any other provisions of law, the administration, control, procurement, expenditure, accounting, audit, and methods thereof, of funds appropriated from the Soldiers' Home Permanent Fund (trust fund) shall be according to the laws governing and in effect prior to July 1, 1935, relating specifically to the United States Soldiers' Home, and in accordance with procedure followed prior to such date. 24 U.S.C. 46b

NOTE—The legislative history of this proviso reveals a clear intent that the Home not be audited by the General Accounting Office.

#### KERMIT ROOSEVELT FUND

(Based on the act of July 2, 1945, Public Law 121, 79th Cong., 59 Stat. 316)

#### POWERS OF THE KERMIT ROOSEVELT FUND BOARD; DECISIONS REVIEWABLE BY SECRETARY OF THE ARMY; ANNUAL REPORT; JURISDICTION OF COURT

The board shall have all the usual powers of a trustee in respect to all property administered by it, but the members of the board shall not be personally liable, except for misfeasance, on account of any acts performed in their trust capacity. The members of the board shall not be required to furnish bond, and no additional compensation shall accrue to any of them on account of their duties as trustees. Within the limits prescribed by section 276bb-276dd of this title, the administration, control, and expenditure of this fund and its application to the purposes intended shall be according to the sole discretion of the board, and the exercise of its discretion and authority in regard thereto and 22 U.S.C. 276ee

its decisions thereon, including any payments made or authorized by it to be made from the Kermit Roosevelt fund, shall not be subject to review except by the Secretary of the Army, to whom the board shall, on the 1st day of January, each year, render a full report of its activities during the preceding 12 months. The actions of the board shall not be subject to judicial review except in an action brought in the United States District Court for the District of Columbia, which is given jurisdiction of such suits, for the purpose of enforcing the provisions of any trust accepted by the board.

NOTE—No audit is made of expenditures from this fund in view of the provisions of this law.

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## DEPARTMENT OF THE NAVY

### ACCOUNTING FOR APPROPRIATIONS FOR OBTAINING INFORMATION

(Based on provisions in naval service appropriation act for 1917, approved Aug. 29, 1916, Public Law 241, 64th Cong., 39 Stat. 556, 557)

31 U.S.C. 108

Expenditures by the Department of the Navy from the appropriation for obtaining information from abroad and at home shall be accounted for specifically, if, in the judgment of the Secretary of the Navy, they may be made public, and he shall make a certificate of the amount of such expenditures as he may think it advisable not to specify, and every such certificate shall be deemed a sufficient voucher for the sum therein expressed to have been expended.

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## DEPARTMENT OF THE AIR FORCE

### CIVIL AIR PATROL

(Based on the act of May 26, 1948, Public Law 557, 80th Cong., 62 Stat. 274)

10 U.S.C. 9441

The Civil Air Patrol is a volunteer civilian auxiliary of the Air Force. To assist the Civil Air Patrol in the fulfillment of its objectives as set forth in section 202 of title 36 (Federal charter for the Civil Air Patrol), the Secretary of the Air Force may under regulations prescribed by him with the approval of the Secretary of Defense—

(1) give, lend, or sell to the Civil Air Patrol without regard to the Federal Property and Administrative Services Act of 1949, as amended (40 U.S.C. 471 et seq.)—

(A) major items of equipment, including aircraft, motor vehicles, and communication equipment; and

**CHAPTER D. LEGISLATION CONTAINING PROVISIONS GIVING THE GENERAL ACCOUNTING OFFICE ACCESS TO RECORDS OF RECIPIENTS OF FEDERAL LOANS, GRANTS, AND OTHER FINANCIAL ASSISTANCE**

Although the general audit authority of GAO has not been regarded as extending to moneys transferred to States, instrumentalities, and local organizations because such funds lose their identity as Federal funds when transferred, numerous laws enacted in recent years and authorizing Federal grant-in-aid, cost-sharing programs, and other financial assistance, specifically provide for GAO audit and access to records of recipients. This chapter contains excerpts from such laws.

|   | Page  |
|---|-------|
| National Institute of Corrections:  |       |
| 18 U.S.C. 4352.....   | D-1   |
| Alcohol and Drug Abuse Education Act.....   | D-1   |
| Clean Air Act.....  | D-2   |
| Trade Expansion Act.....  | D-2   |
| Airport and Airway Development Act of 1970.....   | D-3   |
| Communications Act of 1934.....   | D-4   |
| Federal Civil Defense Act of 1950.....  | D-4   |
| Aircraft Loan Guaranty Program.....   | D-5   |
| National Historical Publications Commission.....  | D-5   |
| State Technical Services Act of 1965.....   | D-5   |
| Water Resources Planning Act.....   | D-6   |
| Land and Water Conservation Fund Act of 1965.....   | D-6   |
| Agricultural Research Grants.....   | D-7   |
| Public Works and Economic Development Act of 1965.....  | D-7   |
| Appalachian Regional Development Act of 1965.....   | D-7   |
| Grants for Administrative Expenses of Local Development Districts and for Research and Demonstration Projects.....  | D-8   |
| Air Quality Act of 1967.....  | D-8   |
| Guam Development Fund Act of 1968.....  | D-9   |
| Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment, and Rehabilitation Act of 1970.....   | D-9   |
| Intergovernmental Cooperation Act of 1968.....  | D-10  |
| Intergovernmental Personnel Act of 1970.....  | D-11  |
| Omnibus Crime Control and Safe Streets Act of 1968.....   | D-11a |
| Emergency Rail Services Act of 1970.....  | D-13  |
| Occupational Safety and Health Act of 1970.....   | D-13  |
| U.S. Tourism Grants:  |       |
| International Travel Act of 1961.....   | D-13  |
| Federal Water Pollution Control Act.....  | D-14  |
| Comprehensive Employment and Training Act of 1973.....  | D-14  |
| Drug Abuse Office and Treatment Act of 1972.....  | D-15  |
| Older Americans Act of 1965.....  | D-15  |
| State and Local Fiscal Assistance Act of 1972.....  | D-16  |
| Emergency Rail Facilities Restoration Act.....  | D-17  |
| Emergency Loan Guarantee Act.....   | D-17  |
| Federal Boat Safety Act of 1971.....  | D-17  |
| Tincum National Environmental Center—Cooperative Agreements.....  | D-18  |
| Railroad Loan Guarantees.....   | D-19  |
| Consumer Product Safety Act.....  | D-20  |
| Acquisition and Operation of Hospital and Domicillary Facilities; Procurement and Supply [VA]; 38 U.S.C. 5065. Pilot programs; grants to medical schools..... | D-21  |

|  | Page  |
|--|-------|
| Assistance in Establishing New State Medical Schools; Grants to Affiliated Medical Schools; Assistance to Health Manpower Training Institutions [VA]; 38 U.S.C. 5070. Coordination with public health programs; administration ..... | D-21  |
| Rehabilitation Act of 1973 .....   | D-22  |
| Domestic Volunteer Service Act of 1973 .....   | D-23  |
| Randolph-Sheppard Act Amendments of 1974 .....   | D-23  |
| Board for International Broadcasting Act of 1973 .....   | D-24  |
| Lead Based Paint Poisoning Prevention Act .....  | D-24  |
| Federal Fire Prevention and Control Act of 1974 .....  | D-25  |
| Joint Funding Simplification Act of 1974 .....   | D-25  |
| Public Health Service Act .....  | D-27  |
| General Education Provisions Act .....   | D-35  |
| Grants by the Secretary of the Treasury to the Hoover Institution on War, Revolution and Peace, Stanford University, Stanford, California .....  | D-41  |
| Harry S Truman Memorial Scholarship Act .....  | D-42  |
| Allen J. Ellender Fellowship Grants .....  | D-42  |
| Conservation Programs on Government Lands .....  | D-42  |
| Community Services Act of 1974 .....   | D-43  |
| Legal Services Corporation Act .....   | D-44  |
| Trade Act of 1974 .....  | D-46  |
| Indian Self-Determination and Education Assistance Act .....   | D-47  |
| Trust Territory of the Pacific Islands .....   | D-47  |
| Rail Passenger Service Act of 1970 .....   | D-48  |
| Regional Rail Reorganization Act of 1973 .....   | D-49  |
| Railroad Revitalization and Regulatory Reform Act of 1976 .....  | D-49b |
| Department of Transportation Act .....   | D-49c |
| Housing Act of 1954 .....  | D-49c |
| Housing Act of 1961 .....  | D-51  |
| Area Redevelopment Act .....   | D-51  |
| Housing and Urban Development Act of 1968 .....  | D-52  |
| Housing and Urban Development Act of 1970 .....  | D-52  |
| Housing and Community Development Act of 1974 .....  | D-53  |
| Veterans' benefits .....   | D-53  |
| Developmental Disabilities Services and Facilities Construction Act .....  | D-55  |
| Community Mental Health Centers Act .....  | D-55  |
| Energy Policy and Conservation Act .....   | D-58  |
| Federal Food, Drug, and Cosmetic Act .....   | D-61  |
| Public Works Employment Act of 1976 .....  | D-63  |
| Coastal Zone Management Act of 1972 .....  | D-64  |
| Energy Conservation in Existing Buildings Act of 1976 .....  | D-65  |
| Olympic Winter Games Authorization Act of 1976 .....   | D-67  |
| Indian Health Care Improvement Act .....   | D-67  |
| Emergency Jobs and Unemployment Assistance Act of 1974 .....   | D-68  |
| Federal State Extended Unemployment Compensation Act of 1970 .....   | D-69  |
| Emergency Unemployment Compensation Act of 1974 .....  | D-69  |
| NOTE-Emergency Unemployment Compensation Act of 1971 .....   | D-70  |
| National Sea Grant Program Act .....   | D-71  |
| United States Grain Standards Act .....  | D-72  |

fense) and the Comptroller General, books, records, and papers necessary to conduct audits for the purposes of this section.

\* \* \* \* \*  
(h) The provisions of this section terminate June 30, 1976.

### AIRCRAFT LOAN GUARANTY PROGRAM

(Authorized by Public Law 85-307, September 7, 1957,  
71 Stat. 629)

SEC. 6.<sup>7</sup> \* \* \* (c) The Secretary (of Commerce)<sup>8</sup> shall make available to the Comptroller General of the United States such information with respect to the loan guaranty program under this Act as the Comptroller General may require to carry out his duties under the Budget and Accounting Act, 1921.

49 U.S.C.  
1324 nt.

### NATIONAL HISTORICAL PUBLICATIONS COMMISSION

(Ch. 25, Title 44, U.S. Code)

SEC. 2506. (b) The Administrator [of General Services] and the Comptroller General of the United States or their authorized representatives shall have access for the purposes of audit and examination to books, documents, papers, and records of the recipients that are pertinent to the grants received under section 2504 of this title.

44 U.S.C.  
2506(b)

### STATE TECHNICAL SERVICES ACT OF 1965

(Public Law 89-182, approved Sept. 14, 1965,  
79 Stat. 679)

SEC. 18. (b) The Secretary [of Commerce] and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any books, documents, papers, and records of the recipient that are pertinent to amounts received under this Act.

15 U.S.C. 1868

<sup>7</sup> Sec. 6 as added by Pub. L. 87-820, sec. 5(b), October 15, 1962, 76 Stat. 936. Sec. 8 of Pub. L. 85-307 provided that the Act would become effective upon the date of enactment and that the authority of the Secretary to guarantee lenders for loss of principal or interest on any aircraft purchase loan would expire 15 years thereafter.

<sup>8</sup> Functions were transferred to Department of Transportation by Pub. L. 89-670, October 15, 1966, 80 Stat. 931.

## WATER RESOURCES PLANNING ACT

(Public Law 89-80, approved July 22, 1965, 79 Stat 244)

42 U.S.C.  
1962c-6

SEC. 307. (b) The Chairman of the Council and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient of the grant that are pertinent to the determination that funds granted are used in accordance with this Act.

## LAND AND WATER CONSERVATION FUND ACT OF 1965

(Public Law 88-578, approved September 3, 1964,  
78 Stat. 897)

### FINANCIAL ASSISTANCE TO STATES

16 U.S.C.  
4607-8

SEC. 6.<sup>5a</sup> \* \* \* (f) Requirements for Project Approval; Condition.— \* \* \* (5) Each recipient of assistance under this Act shall keep such records as the Secretary [of the Interior] shall prescribe, including records which fully disclose the amount and the disposition by such recipient of the proceeds of such assistance, the total cost of the project or undertaking in connection with which such assistance is given or used, and the amount and nature of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

(6) The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient that are pertinent to assistance received under this Act.

<sup>5a</sup> Sec. 6, formerly section 5, renumbered by Pub. L. 92-347, sec. 2, July 11, 1972, 86 Stat. 459; amended by Pub. L. 93-303, sec. 2, June 7, 1974, 88 Stat. 194, and Pub. L. 94-422, sec. 101(3), Sept. 28, 1976, 90 Stat. 1314.

**GUAM DEVELOPMENT FUND ACT OF 1968**

(Public Law 90-601, approved Oct. 17, 1968, 82 Stat. 1172)

SEC. 7. The Comptroller General of the United States, or any of his duly authorized representatives, shall have access, for the purpose of audit and examination, to the books, documents, papers, and records of the agency, or agencies, of the government of Guam administering the plans that are pertinent to the funds received under this Act. <sup>48 U.S.C. 1428e</sup>

**COMPREHENSIVE ALCOHOL ABUSE AND ALCOHOLISM PREVENTION, TREATMENT, AND REHABILITATION ACT OF 1970**

(Public Law 91-616, approved December 31, 1970, 84 Stat. 1848)

**TITLE III—FEDERAL ASSISTANCE FOR STATE AND LOCAL PROGRAMS**

**PART A—FORMULA GRANTS**

\* \* \* \* \*

**STATE PLANS**

SEC. 303. (a) Any State desiring to participate in this part shall submit a State plan for carrying out its purposes. Such plan must— <sup>42 U.S.C. 4573</sup>

\* \* \* \* \*

(6) provide that the State agency will make such reports, in such form and containing such information, as the Secretary may from time to time reasonably require, and will keep such records and afford such access thereto as the Secretary may find necessary to assure the correctness and verification of such reports;

(7) provide that the Comptroller General of the United States or his duly authorized representatives shall have access for the purpose of audit and examination to the records specified in paragraph (6);

\* \* \* \* \*

TITLE V—GENERAL

\* \* \* \* \*

42 U.S.C. 4592

SEC. 502. (a) Each recipient of assistance under this Act pursuant to grants or contracts entered into under other than competitive bidding procedures shall keep such records as the Secretary shall prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such grant or contract, the total cost of the project or undertaking in connection with which such grant or contract is given or used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

(b) The Secretary and Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of such recipients that are pertinent to the grants or contracts entered into under the provisions of this Act under other than competitive bidding procedures.

INTERGOVERNMENTAL COOPERATION ACT OF  
1968

(Public Law 90-577, approved October 16, 1968, 82 Stat. 1098)

TITLE II—IMPROVED ADMINISTRATION OF GRANTS-IN-AID TO THE  
STATES

\* \* \* \* \*

DEPOSITS OF GRANTS-IN-AID

42 U.S.C. 1212

SEC. 202. No grant-in-aid to a State shall be required by Federal law or administrative regulation to be deposited in a separate bank account apart from other funds administered by the State. All Federal grant-in-aid funds made available to the States shall be properly accounted for as Federal funds in the accounts of the State. In each case the State agency concerned shall render regular authenticated reports to the appropriate Federal agency covering the status and the application of the funds, the liabilities and obligations on hand, and such other facts as may be required by said Federal agency. The head of the Federal agency and the Comptroller General of the United States or any of their duly authorized representatives shall have access for the purpose of audit and examination to any books, documents, papers, and records that are pertinent to the grant-in-aid received by the States.

LEGISLATION RELATING TO THE GENERAL ACCOUNTING OFFICE

Additional Note

We note that in the December 1976 supplement page D-7 should be page D-9; page D-47 should be page D-67. Please make these corrections before attempting to use these pages.

In addition: In printing the December 1976 supplement, page App. A-11b was inadvertently printed on the back of page App. A-1, and App. A-11c was printed on a separate page. In updating the compilation, insert the Dec. 1976 pages App. A-1, App. A-11b and App. A-11c where the present App. A-1 appears, and remove and discard the June 1976 revision pages App. A-11b and App. A-11c.

## SCHEDULING OF FEDERAL TRANSFERS TO THE STATES

SEC. 203. Heads of Federal departments and agencies responsible for administering grant-in-aid programs shall schedule the transfer of grant-in-aid funds consistent with program purposes and applicable Treasury regulations, so as to minimize the time elapsing between the transfer of such funds from the United States Treasury and the disbursement thereof by a State, whether such disbursement occurs prior to or subsequent to such transfer of funds, or subsequent to such transfer of funds. States shall not be held accountable for interest earned on grant-in-aid funds, pending their disbursement for program purposes. 42 U.S.C. 4213

### TITLE VI—REVIEW OF FEDERAL GRANT-IN-AID PROGRAMS

\* \* \* \* \*  
STUDIES BY COMPTROLLER GENERAL OF FEDERAL GRANT-IN-AID  
PROGRAMS

SEC. 602. (a) Upon request of any committee having jurisdiction over a grant-in-aid program, the Comptroller General shall make a study of such program to determine among other relevant matters, the extent to which— 42 U.S.C. 4242

(1) such program conflicts with or duplicates other grant-in-aid programs; and

(2) more effective, efficient, economical, and uniform administration of such program can be achieved by changing certain requirements and procedures applicable thereto.

(b) In reviewing grant-in-aid programs the Comptroller General shall consider, among other relevant matters, and the budgetary, accounting, reporting and administrative procedures applicable to such programs. Reports on such studies, together with recommendations, shall be submitted by the Comptroller General to the Congress. Reports on expiring programs should, to the extent practicable, be submitted in the year prior to the date set for their expiration.

### INTERGOVERNMENTAL PERSONNEL ACT OF 1970

(Public Law 91-648, approved January 5, 1971, 84 Stat. 1909)

#### REVIEW AND AUDIT

SEC. 505. The Commission [Civil Service], the head of the Federal agency concerned, and the Comptroller General of the United States, or any of their duly authorized repre- 42 U.S.C. 4765

sentatives, shall have access, for the purpose of audit and examination, to any books, documents, papers, and records of a grant recipient that are pertinent to the grant received.

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**OMNIBUS CRIME CONTROL AND SAFE STREETS  
ACT OF 1968**

(Public Law 90-351, approved June 19, 1968, 82 Stat. 197)

**TITLE I—LAW ENFORCEMENT ASSISTANCE**

\* \* \* \* \*

**PART C—GRANTS FOR LAW ENFORCEMENT**

\* \* \* \* \*

42 U.S.C. 3739

**SEC. 309.<sup>10a</sup> \* \* \* (f)** The Comptroller General of the United States or any of his authorized representatives shall have access for the purpose of audit and examination to any books, documents, papers, and records that are pertinent to any grantee under this section.

\* \* \* \* \*

**PART D—TRAINING, EDUCATION, RESEARCH, DEMONSTRATION,  
AND SPECIAL GRANTS**

\* \* \* \* \*

42 U.S.C. 3742

**SEC. 402.<sup>10b</sup> \* \* \*** The Institute shall, before September 30, 1977, survey existing and future needs in correctional facilities in the Nation and the adequacy of Federal, State, and local programs to meet such needs. Such survey shall specifically determine the effect of anticipated sentencing reforms such as mandatory minimum sentences on such needs. In carrying out the provisions of this section, the Director of the Institute shall make maximum use of statistical and other related information of the Department of Labor, Department of Health, Education, and Welfare, the General Accounting Office, Federal, State, and local criminal justice agencies and other appropriate public and private agencies.

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<sup>10a</sup> Sec. 309 as added by Pub. L. 94-503, sec. 116, Oct. 15, 1976, 90 Stat. 2415.

<sup>10b</sup> Sec. 402 as amended by Pub. L. 93-83, sec. 2, Aug. 8, 1973, 87 Stat. 205 and Pub. L. 94-503, sec. 117, Oct. 15, 1976, 90 Stat. 2417.

PART F—ADMINISTRATIVE PROVISIONS

\* \* \* \* \*

SEC. 521.<sup>11</sup> (a) Each recipient of assistance under this Act shall keep such records as the Administration shall prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such assistance, the total cost of the project or undertaking in connection with which such assistance is given or used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit. 42 U.S.C. 3769

(b) The administration or any of its duly authorized representatives, shall have access for purpose of audit and examinations to any books, documents, papers, and records of the recipients that are pertinent to the grants received under this title.

(c) The Comptroller General of the United States, or any of his duly authorized representatives, shall, until the expiration of three years after the completion of the program or project with which the assistance is used, have access for the purpose of audit and examination to any books, documents, papers and records of recipients of Federal assistance under this title which in the opinion of the Comptroller General may be related or pertinent to the grants, contracts, subcontracts, sub-grants, or other arrangements referred to under this title.

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<sup>11</sup> Sec. 521 as amended by Pub. L. 91-644, title I, sec. 7(9), Jan. 2, 1971, 84 Stat. 1888; Pub. L. 93-83, sec. 2, Aug. 6, 1973, 87 Stat. 215; and Pub. L. 94-503, secs. 127-128, Oct. 15, 1976, 90 Stat. 2424.

Comptroller General of the United States as he requires.

NOTE.—Sec. 614 of Pub. L. 93-203 repealed the Manpower Development and Training Act of 1962 and parts A, B, and E of title I of the Economic Opportunity Act of 1964. GAO audits of grant recipients under these acts had been carried on pursuant to authorization contained in annual appropriations to the Department of Labor for Manpower Training Activities.

### DRUG ABUSE OFFICE AND TREATMENT ACT OF 1972

(Public Law 92-255, approved March 21, 1972,  
86 Stat. 65)

#### TITLE IV—OTHER FEDERAL PROGRAMS

SEC. 411. Records and audit.

21 U.S.C. 1178

(a) Each recipient of assistance under section 409 or 410<sup>14</sup> pursuant to grants or contracts entered into under other than competitive bidding procedures shall keep such records as the Secretary shall prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such grant or contract, the total cost of the project or undertaking in connection with which such grant or contract is given or used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

(b) The Secretary and Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of such recipients that are pertinent to such grants or contracts.

### OLDER AMERICANS ACT OF 1965

(Public Law 89-73, approved July 14, 1965,  
79 Stat. 218)

#### TITLE VII—NUTRITION PROGRAM FOR THE ELDERLY

\* \* \* \* \*

SEC. 706.<sup>15</sup> \* \* \* (b) The Secretary and the Comptroller General of the United States or any of their duly au- 42 U.S.C. 3045e

<sup>14</sup> Secs. 409 and 410 provide for formula grants and special project grants, respectively.

<sup>15</sup> Sec. 706 as added by Pub. L. 92-258, sec. 2, March 22, 1972, 86 Stat. 88.

thorized representatives shall have access for the purpose of audit and examination to any books, documents, papers, and records that are pertinent to a grant or contract received under this title.

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**STATE AND LOCAL FISCAL ASSISTANCE ACT  
OF 1972**

(Public Law 92-512, approved October 20, 1972,  
Title 1, 86 Stat. 919)

\* \* \* \* \*

**SUBTITLE B—ADMINISTRATIVE PROVISIONS**

31 U.S.C. 1243 **SEC. 123. Miscellaneous provisions**

(a) **ASSURANCES TO THE SECRETARY [Treasury]**—In order to qualify for any payment under subtitle A for any entitlement period beginning on or after January 1, 1973, a State government or unit of local government must establish (in accordance with regulations prescribed by the Secretary, and, with respect to a unit of local government, after an opportunity for review and comment by the Governor of the State in which such unit is located) to the satisfaction of the Secretary that—

\* \* \* \* \*

(5) it will—

(A) use fiscal, accounting, and audit procedures which conform to guidelines established therefor by the Secretary (after consultation with the Comptroller General of the United States).

(B) provide to the Secretary (and to the Comptroller General of the United States), on reasonable notice, access to, and the right to examine, such books, documents, papers, or records as the Secretary may reasonably require for purposes of reviewing compliance with this title (or, in the case of the Comptroller General, as the Comptroller General may reasonably require for purposes of reviewing compliance and operations under subsection (c) (2)) \* \* \*

\* \* \* \* \*

(c) **ACCOUNTING, AUDITING, AND EVALUATION**

\* \* \* \* \*

(8) **COMPTROLLER GENERAL SHALL REVIEW COMPLIANCE.**—The Comptroller General of the United States shall make such reviews of the work as done by the Secretary, the State governments, and the units of local government as may be necessary for the Congress

to evaluate compliance and operations under this title.<sup>16</sup>

### **EMERGENCY RAIL FACILITIES RESTORATION ACT**

(Authorizing loans to certain railroads to restore or replace essential equipment damaged or destroyed by natural disasters in June 1972, Public Law 92-591, October 27, 1972 86 Stat. 1304)

Sec. 12. The Comptroller General of the United States, or any of his duly authorized representatives, shall have access to such information, books, records, and documents as he determines necessary to effectively audit financial transactions and operations carried out by the Secretary [of Transportation] in the administration of this Act. The Comptroller General shall make such reports to the Congress on the results of any such audits as are appropriate.

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### **EMERGENCY LOAN GUARANTEE ACT**

(Authorizing emergency loan guarantees to major business enterprises, Public Law 92-70, August 9, 1971, 85 Stat. 178)

Sec. 7. (b) The General Accounting Office shall make a detailed audit of all accounts, books, records, and transactions of any borrower with respect to which an application for a loan guarantee is made under this Act. The General Accounting Office shall report the results of such audit to the Board [Emergency Loan Guarantee Board] and to the Congress. 15 U.S.C. 1846

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### **FEDERAL BOAT SAFETY ACT OF 1971**

(Public Law 92-75, August 10, 1971, 85 Stat. 213)

Sec. 31. (d) The Secretary shall, by regulation, provide for such accounting, budgeting, and other fiscal procedures as are necessary and reasonable for the proper and efficient administration of this section. The Secretary and the Comptroller General of the United States shall have access for the purpose of audit and examination, to any books, documents, papers, and records that are pertinent to Federal funds allocated under this Act. 46 U.S.C. 1480

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<sup>16</sup> Sec. 123(c) (8) formerly sec. 123(c) (2) renumbered by Pub. L. 94-488, Sec. 9, Oct. 13, 1976, 90 Stat. 2354.

**TINICUM NATIONAL ENVIRONMENTAL  
CENTER—COOPERATIVE AGREEMENTS**

(Public Law 92-326, June 30, 1972, 86 Stat. 391)

16 U.S.C.  
668dd nt.

SEC. 6. (a) Each party with whom a cooperative agreement is entered into under this Act shall keep such records as the Secretary shall prescribe, including records which fully disclose the amount and disposition of any funds received under the cooperative agreement, the total cost of any project or undertaking in connection with the cooperative agreement entered into, and the amount and nature of that portion of the cost of the project undertaking supplied by other sources, and such other records as will facilitate an effective audit.

(b) The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and rec-

STATE PLANS

SEC. 604. (a) Any State desiring to participate in this part may submit a State plan. Such plan must— 42 U.S.C. 291d  
(a) (10) (11)

\* \* \* \* \*

(10) provide that the State agency will make such reports, in such form and containing such information, as the Surgeon General may from time to time reasonably require, and will keep such records and afford such access thereto as the Surgeon General may find necessary to assure the correctness and verification of such reports:

(11) provide that the Comptroller General of the United States or his duly authorized representatives shall have access for the purpose of audit and examination to the records specified in paragraph (10); \* \* \* \*

TITLE VII—HEALTH RESEARCH FACILITIES

PART A—GENERAL PROVISIONS

\* \* \* \* \*

RECORDS AND AUDITS

SEC. 705.<sup>5a</sup> (a) Each entity which receives a grant, loan, loan guarantee, or interest subsidy or which enters into a contract with the Secretary under this title, shall establish and maintain such records as the Secretary shall by regulation or order require. Such records shall include, among other things, records which completely disclose the amount and disposition of the total amount of funds received by such entity, the total cost of any project or undertaking for which funds were received, and the total amount of that portion of the total cost of any project or undertaking received by or allocated to such entity from other sources, and such other records as will facilitate an audit conducted in accordance with generally accepted auditing standards. 40 U.S.C. 292e

(b) Each entity which received a grant or entered into a contract under this title shall have an annual financial audit of any books, accounts, financial records, files, and other papers and property which relate to the disposition or use

<sup>5</sup> Subsec. 604 (10) and (11) as added by Pub. L. 88-443, sec. 3(a), Aug. 18, 1964, 78 Stat. 452.

<sup>5a</sup> Sec. 705 as added by Pub. L. 94-484, sec. 204, Oct. 12, 1976, 90 Stat. 2248.

of any funds received under such grant or contract and such other funds received by or allocated to any project or undertaking for which any funds received under this Act were used, and any other funds received under this Act. Each such entity shall be responsible for providing and paying for such audit. For purposes of assuring accurate, current, and complete disclosure of the disposition or use of the funds received, each such audit shall be conducted by and certified to be accurate by an independent certified public accountant utilizing generally accepted auditing standards. A report of each such audit shall be filed with the Secretary at such time and in such manner as he may require.

(c) The Secretary may specify, by regulation, the form and manner in which such records, required by subsection (a), shall be established and maintained.

(d) A student recipient of a scholarship, traineeship, loan, or loan guarantee under this title shall not be required to establish or maintain the records required under subsection (a) or provide for an audit required under subsection (b).

(e) (1) Each entity which is required to establish and maintain records or to provide for an audit under this section shall make such books, documents, papers, and records available to the Secretary or the Comptroller General of the United States, or any of their duly authorized representatives, for examination, copying, or mechanical reproduction on or off the premises of such entity upon a reasonable request therefor.

(2) The Secretary and the Comptroller General of the United States or any of their duly authorized representatives, shall have the authority to carry out the purposes of this subsection.

\* \* \* \* \*

PART G—TRAINING IN THE ALLIED HEALTH PROFESSIONS

\* \* \* \* \*

RECORDS AND AUDIT

42 U.S.C.  
295h-5

SEC. 796.<sup>6</sup> (a) Each recipient of a grant under this part shall keep such records as the Surgeon General may prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such grant, the total cost of the project or undertaking in connection with which such grant is made or used, and the amount of that portion of the cost of the project or under-

<sup>6</sup> Sec. 796, as added Nov. 3, 1966, Pub. L. 89-751, sec. 2, 80 Stat. 1230. Effective Oct. 1, 1977, sec. 796 is amended so as to no longer provide authority for GAO audit or access to records, see Pub. L. 94-484, sec. 701, Oct. 12, 1976, 90 Stat. 2303.

taking supplied by other sources, and such records as will facilitate an effective audit.

(b) The Secretary [of Health, Education, and Welfare] and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient of any grant under this part which are pertinent to any such grant.

TITLE IX—EDUCATION, RESEARCH, TRAINING, AND DEMONSTRATIONS IN THE FIELDS OF HEART DISEASE, CANCER, STROKE, AND RELATED DISEASES

\* \* \* \* \*

RECORDS AND AUDIT

SEC. 909.<sup>7</sup> (a) Each recipient of a grant or contract under this title shall keep such records as the Secretary may prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such grant or contract, the total cost of the project or undertaking in connection with which such grant or contract is made or used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such records as will facilitate an effective audit. 42 U.S.C. 2991

(b) The Secretary of Health, Education, and Welfare and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient of any grant under this title which are pertinent to any such grant.

TITLE XIII—HEALTH MAINTENANCE ORGANIZATIONS

\* \* \* \* \*

PROGRAM EVALUATION

SEC. 1314.<sup>8</sup> (a) The Comptroller General shall evaluate the operations of at least ten or one-half (whichever is greater) of the health maintenance organizations for which assistance was provided under sections 1303, 1304, and 1305, and which, by December 31, 1976, have been designated by the Secretary under section 1310(d) as qualified health 42 U.S.C.  
300e-13

<sup>7</sup> Sec. 909 as added Oct. 6, 1965, Pub. L. 89-239, sec. 2, 79 Stat. 930, and amended Oct. 30, 1970, Pub. L. 91-515, title I, secs. 109, 111(b), 84 Stat. 1300, 1301.

<sup>8</sup> Sec. 1314 as added Dec. 29, 1973, Pub. L. 93-222, sec. 2, 87 Stat. 932, 933; and amended by Pub. L. 94-460, sec. 115, Oct. 8, 1976, 90 Stat. 1954.

maintenance organizations. The Comptroller General shall report to the Congress the results of the evaluation by June 30, 1978. Such report shall contain findings—

(1) with respect to the ability of the organizations evaluated to operate on a fiscally sound basis without continued Federal financial assistance,

(2) with respect to the ability of such organizations to meet the requirements of section 1301(c) respecting their organization and operation.

(3) with respect to the ability of such organiza-

**GRANTS BY THE SECRETARY OF THE TREASURY TO THE HOOVER INSTITUTION ON WAR, REVOLUTION AND PEACE, STANFORD UNIVERSITY, STANFORD, CALIFORNIA**

(Authorized by Public Law 93-585 approved January 2, 1975, 88 Stat. 1918)

SEC. 3. The Comptroller General of the United States, or any of his duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the Hoover Institution on War, Revolution, and Peace that are pertinent to the grant received.

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**HARRY S. TRUMAN MEMORIAL  
SCHOLARSHIP ACT**

(Public Law 93-642, approved January 4, 1975,  
88 Stat. 2276)

**EXPENDITURES FROM THE FUND**

[Harry S. Truman Memorial Scholarship Fund]

20 U.S.C. 2010    SEC. 11. \* \* \* (b) The activities of the Foundation [Harry S. Truman Scholarship Foundation] under this Act may be audited by the General Accounting Office under such rules and regulations as may be prescribed by the Comptroller General of the United States. The representatives of the General Accounting Office shall have access to all books, accounts, records, reports, and files and all other papers, things, or property belonging to or in use by the foundation, pertaining to such activities and necessary to facilitate the audit.

**ALLEN J. ELLENDER FELLOWSHIP GRANTS**

(Authorized by Public Law 92-506, approved  
October 19, 1972, 86 Stat. 907)

SEC. 3. (b) The Comptroller General of the United States or any of his duly authorized representatives shall have access for the purpose of audit and examination to any books, documents, papers, and records that are pertinent to any grant under this joint resolution.

**CONSERVATION PROGRAMS ON GOVERNMENT  
LANDS**

An Act to promote effectual planning, development, maintenance, and coordination of wildlife, fish and game conservation and rehabilitation on military reservation [and to authorize the implementation of such programs on certain public lands].

(Public Law 86-797, approved September 15, 1960,  
74 Stat. 1052)

**TITLE II—CONSERVATION PROGRAMS ON CERTAIN PUBLIC LAND<sup>1</sup>**

\* \* \* \* \*

<sup>1</sup>Title II as added by Pub. L. 93-452, sec. 2, October 18, 1974, 88 Stat. 1369.

**PUBLIC WORKS EMPLOYMENT ACT OF 1976**

(Public Law 94-369, approved July 22, 1976, 90 Stat. 999)

**TITLE II—ANTIRECESSION PROVISIONS<sup>15</sup>**

\* \* \* \* \*

**STATEMENT OF ASSURANCES**

SEC. 205. Each State and unit of local government may receive payments under this title only upon filing with the Secretary, at such time and in such manner as the Secretary prescribes by rule, a statement of assurances. Such rules shall be prescribed by the Secretary not later than ninety days after the effective date of this title. The Secretary may not require any State or local government to file more than one such statement during each fiscal year. Each such statement shall contain—

42 U.S.C. 6725

\* \* \* \* \*

(2) an assurance that the State or unit of local government will—

(A) use fiscal, accounting, and audit procedures which conform to guidelines established therefor by the Secretary (after consultation with the Comptroller General of the United States), and

(B) provide to the Secretary (and to the Comptroller General of the United States), on reasonable notice, access to, and the right to examine, such books, documents, papers, or records as the Secretary may reasonably require for purposes of reviewing compliance with this title; \* \* \*

<sup>15</sup> See also page H-35 concerning evaluation and countercyclical study.

## COASTAL ZONE MANAGEMENT ACT OF 1972

(Public Law 89-454, title III, as added by Public Law 92-583, approved October 27, 1972, 86 Stat. 1280)<sup>16</sup>

### RECORDS AND AUDIT

16 U.S.C. 1459

SEC. 313.<sup>17</sup> (a) Each recipient of a grant under this title or of financial assistance under section 308 shall keep such records as the Secretary [of Commerce] shall prescribe, including records which fully disclose the amount and disposition of the funds received under the grant and of the proceeds of such assistance, the total cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

(b) The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall—

(1) after any grant is made under this title or any financial assistance is provided under section 308(d); and

(2) until the expiration of 3 years after—

(A) completion of the project, program, or other undertaking for which such grant was made or used, or

(B) repayment of the loan or guaranteed indebtedness for which such financial assistance was provided,

have access for purposes of audit and examination to any record, book, document, and paper which belongs to or is used or controlled by, any recipient of the grant funds or any person who entered into any transaction relating to such financial assistance and which is pertinent for purposes of determining if the grant funds or the proceeds of such financial assistance are being, or were, used in accordance with the provisions of this title.

<sup>16</sup> Sec. 301 of Pub. L. 89-454 as added by Pub. L. 92-583 provided that title III may be cited as the Coastal Zone Management Act of 1972.

<sup>17</sup> Sec. 313 formerly sec. 310 was renumbered and amended by secs. 7 and 11 of Pub. L. 94-370, July 26, 1976, 90 Stat. 1019 and 1030.

**ENERGY CONSERVATION IN EXISTING  
BUILDINGS ACT OF 1976**

(Public Law 94-385, title IV, approved  
August 14, 1976, 90 Stat. 1150)<sup>18</sup>

**PART A—WEATHERIZATION ASSISTANCE FOR  
LOW-INCOME PERSONS**

\* \* \* \* \*

SEC. 417. \* \* \* (b) Each person responsible for the administration of a weatherization assistance project receiving financial assistance under this part shall keep such records as the Administrator [of FEA] may prescribe in order to assure an effective financial audit and performance evaluation of such project. 42 U.S.C. 6867

(c) The Administrator, the Director (with respect to community action agencies), and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, information, and records of any project receiving financial assistance received under this part.

\* \* \* \* \*

**PART D—ENERGY CONSERVATION AND RENEW-  
ABLE-RESOURCE OBLIGATION GUARANTEES**

**PROGRAM**

SEC. 451. \* \* \* (d) \* \* \* No guarantee issued, and no commitment to guarantee, which is issued under subsection (a) shall be terminated, canceled, or otherwise revoked except in accordance with reasonable terms and conditions prescribed by the Administrator [of FEA], after consultation with the Secretary of the Treasury and the Comptroller General, and contained in the written guarantee or commitment to guarantee. \* \* \* 42 U.S.C. 6881

(e) (1) No guarantee and no commitment to guarantee may be issued under subsection (a) unless the Administrator obtains any information reasonably requested and such assurances as are in his judgment (after consultation with the Secretary of Treasury and the Comptroller General) reasonable to protect the interests of the United States and to assure that such guarantee or commitment to guarantee is consistent with and will further the purpose of this title. The Administrator shall require that records be kept and made available to the Administrator or the Comptroller

<sup>18</sup> Sec. 401 of Pub. L. 94-385 provided that title IV of that act could be cited as the Energy Conservation in Existing Buildings Act of 1976.

General, or any of their duly authorized representatives, in such detail and form as are determined necessary to facilitate (A) an effective financial audit of the energy conservation measure or renewable-resource energy measure investment involved, and (B) an adequate evaluation of the effectiveness of this section. The Administrator and the Comptroller General, or any of their duly authorized representatives, shall have access to pertinent books, papers, and records of any recipient of Federal assistance under this section.

\* \* \* \* \*

#### PART E—MISCELLANEOUS PROVISIONS

\* \* \* \* \*

##### REPORT BY THE COMPTROLLER GENERAL

42 U.S.C. 6892

SEC. 462. (a) For each fiscal year ending before October 1, 1979, the Comptroller General shall report to the Congress on the activities of the Administrator and the Secretary [of HUD] under this title. The provisions of section 12 of the Federal Energy Administration Act of 1974 (relating to access by the Comptroller General to books, documents, papers, statistics, data, records, and information in the possession of the Administrator or of recipients of Federal funds) shall apply to data which relate to such activities.

(b) Each report submitted by the Comptroller General under subsection (a) shall include—

(1) an accounting, by State, of expenditures of Federal funds under each program authorized by this title;

(2) an estimate of the energy savings which have resulted thereby;

(3) a thorough evaluation of the effectiveness of the programs authorized by this title or by amendments made by this title in achieving the energy conservation or renewable resource potential available in the sectors and regions affected by such programs;

(4) a review of the extent and effectiveness of compliance monitoring of programs established by this title or by amendments made by this title and any evidence as to the occurrence of fraud with respect to such programs; and

(5) the recommendations of the Comptroller General with respect to (A) improvements in the administration of programs authorized by this title or by amendments made by this title, and (B) additional legislation, if any, which is needed to achieve the purposes of this title.

**OLYMPIC WINTER GAMES AUTHORIZATION  
ACT OF 1976**

(Public Law 94-427, approved September 28, 1976, 90 Stat.  
1336)

**RECORDS AND AUDIT**

**SEC. 8. (a) RECORDS.**—Each recipient of Federal financial assistance under this Act, whether directly or indirectly, shall keep such records as the Secretary [of Commerce] shall prescribe, including—

(1) records which fully disclose (A) the amount and the disposition by such recipient of the proceeds of such assistance, (B) the total cost of the winter games facility or related project for which such assistance is given or used, (C) the amount of that portion of the cost of such facility or project supplied by other sources, and (D) an identification of such other sources; and

(2) such other records as will facilitate an effective financial audit.

**(b) AUDIT.**—Until the expiration of 3 years after the completion of the winter games facility or related project referred to in subsection (a) of this section, the Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access, for purposes of audit and examination, to any books, documents, papers, and records of each recipient of Federal financial assistance under this Act which the Secretary or the Comptroller General considers relevant to such Federal financial assistance.

**INDIAN HEALTH CARE IMPROVEMENT ACT**

(Public Law 94-437, approved September 30, 1976, 90 Stat.  
1400)

**TITLE V—HEALTH SERVICES FOR URBAN  
INDIANS**

\* \* \* \* \*

**REPORTS AND RECORDS**

**SEC. 505.** For each fiscal year during which an urban Indian organization receives or expends funds pursuant to a contract under this title, such organization shall submit to the Secretary [of the Interior] a report including information gathered pursuant to section 503(a) (7) and (8), infor- 25 U.S.C. 1665

December 1976

D-47

mation on activities conducted by the organization pursuant to the contract, an accounting of the amounts and purposes for which Federal funds were expended, and such other information as the Secretary may request. The reports and records of the urban Indian organization with respect to such contract shall be subject to audit by the Secretary and the Comptroller General of the United States.

**EMERGENCY JOBS AND UNEMPLOYMENT  
ASSISTANCE ACT OF 1974**

(Public Law 93-567, approved December 31, 1974, 88 Stat. 1845)

**TITLE II—SPECIAL UNEMPLOYMENT  
ASSISTANCE PROGRAM**

**PART A—SPECIAL UNEMPLOYMENT  
ASSISTANCE <sup>19</sup>**

\* \* \* \* \*

**GRANTS TO STATES: AGREEMENT WITH STATES**

SEC. 202.<sup>20</sup> Each State which enters into an agreement with the Secretary of Labor, pursuant to which it makes payments of special unemployment assistance in accordance with the provisions of this part and the rules and regulations prescribed by the Secretary of Labor hereunder, shall be paid by the United States from time to time, prior to audit or settlement by the General Accounting Office, such amounts as are deemed necessary by the Secretary of Labor to carry out the provisions of this part in the State. Assistance may be paid under this part to individuals only pursuant to such an agreement.

\* \* \* \* \*

**TERMINATION DATE**

SEC. 208.<sup>21</sup> Notwithstanding any other provisions of this title, no payment of assistance under this title shall be made to any individual with respect to any week of unemployment ending after March 31, 1977; and no individual shall be entitled to any compensation with respect to any initial claim for assistance or waiting period credit made after December 31, 1976.

<sup>19</sup> Secs. 201-219 designated Part A by sec. 6(b) (1) of Pub. L. 94-44, Oct. 1, 1976, 90 Stat. 1482.

<sup>20</sup> Sec. 202 as amended by sec. 6(b) (2) of Pub. L. 94-444, Oct. 1, 1976, 90 Stat. 1482.

<sup>21</sup> Sec. 208 as amended by Pub. L. 94-45, sec. 201 (b), June 30, 1975, 89 Stat. 240.

26 U.S.C.  
3304 nts.

**PART B—REIMBURSEMENT FOR UNEMPLOYMENT BENEFITS**

PAID ON BASIS OF PUBLIC SERVICE EMPLOYMENT <sup>22</sup>

**PAYMENTS TO STATES**

SEC. 220. \* \* \* (c) The Secretary [of Labor] shall, from time to time, certify to the Secretary of the Treasury the sum payable to each State under this part. The Secretary of the Treasury, prior to audit and settlement by the General Accounting Office, shall pay the State in accordance with the certification from funds for carrying out the purposes of this part.

**FEDERAL-STATE EXTENDED UNEMPLOYMENT COMPENSATION ACT OF 1970**

(Public Law 91-373, approved August 10, 1970, Title II, 84 Stat. 708)<sup>23</sup>

**PAYMENTS TO STATES**

SEC. 204. \* \* \*

26 U.S.C.  
3304 nts.

**CERTIFICATION**

(e) The Secretary shall from time to time certify to the Secretary of the Treasury for payment to each State the sums payable to such State under this section. The Secretary of the Treasury, prior to audit or settlement by the General Accounting Office, shall make payment to the State in accordance with such certification, by transfers from the extended unemployment compensation account to the account of such State in the Unemployment Trust Fund.

**EMERGENCY UNEMPLOYMENT COMPENSATION ACT OF 1974**

(Public Law 93-572, approved December 31, 1974, 88 Stat. 1869)

SEC. 102 \* \* \* (f) \* \* \* (2) \* No emergency compensation shall be payable to any individual under an agreement en-

26 U.S.C.  
3304 nts.

<sup>22</sup> Part B as added by sec. 6(a) of Pub. L. 94-444, October 1, 1976, 90 Stat. 1480.

<sup>23</sup> Sec. 201 of Pub. L. 91-373, provided that title II of that act may be cited as the Federal-State Extended Unemployment Compensation Act of 1970.

<sup>24</sup> Sec. 102(f)(2) as amended by Pub. L. 94-45, sec. 102(a), June 30, 1975, 89 Stat. 238.

tered into under this Act for any week ending after March 31, 1977.

\* \* \* \* \*  
SEC. 104(a) \* \* \*(2) The Secretary shall from time to time certify to the Secretary of the Treasury for payment to each State the sums payable to such State under this Act. The Secretary of the Treasury, prior to audit or settlement by the General Accounting Office, shall make payments to the State in accordance with such certification, by transfers from the extended unemployment compensation account (as established by section 905 of the Social Security Act) to the account of such State in the Unemployment Trust Fund.

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NOTE—Sec. 204(a) (2) of the Emergency Unemployment Compensation Act of 1971, Pub. L. 92-224, title II, Dec. 29, 1971, 85 Stat. 810 provided that the Secretary of Labor shall from time to time certify to the Secretary of the Treasury for payment to each State the sums payable to such State under this title. The Secretary of the Treasury, prior to audit or settlement by the General Accounting Office, shall make payments to the State in accordance with such certification, by transfers from the extended unemployment compensation account (as established by section 905 of the Social Security Act) to the account of such State in the Unemployment Trust Fund.

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## NATIONAL SEA GRANT PROGRAM ACT

(Public Law 89-454, title II, approved June 17, 1966,  
80 Stat. 203)<sup>25</sup>

SEC. 205.<sup>26</sup> Contracts and Grants.

33 U.S.C. 1124

\* \* \* \* \*  
(d) TERMS AND CONDITIONS—(1) Any grant made, or contract entered into, under this section shall be subject to the limitations and provisions set forth in paragraphs (2), (3), and (4) and to such other terms, conditions, and requirements as the Secretary [of Commerce] deems necessary or appropriate.

(4) Any person who receives or utilizes any proceeds of any grant or contract under this section shall keep such records as the Secretary shall by regulation prescribe as being necessary and appropriate to facilitate effective audit and evaluation, including records which fully disclose the amount and disposition by such recipient of such proceeds, the total cost of the program or project in connection with which such proceeds were used, and the amount, if any, of such cost which was provided through other sources. Such records shall be maintained for 3 years after the completion of such a program or project. The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access, for the purpose of audit and evaluation, to any books, documents, papers, and records of receipts which, in the opinion of the Secretary or of the Comptroller General, may be related or pertinent to such grants and contracts.

<sup>25</sup> Formerly the National Sea Grant College and Program Act of 1966, was added by Pub. L. 89-688, sec. 1, Oct. 15, 1966, 80 Stat. 998, and renamed and amended by Pub. L. 94-461, sec. 2, Oct. 8, 1976, 90 Stat. 1961.

<sup>26</sup> Sec. 205 as amended by Pub. L. 94-461, Oct. 8, 1976, 90 Stat. 1961.

## UNITED STATES GRAIN STANDARDS ACT

(Act of August 11, 1916, Ch. 313, Pt. B. 39 Stat. 482)<sup>27</sup>

[OFFICIAL INSPECTION AUTHORITY]

7 U.S.C. 79

SEC. 7.<sup>28</sup> \* \* \* (e) \* \* \*

(3) Prior to delegating authority to a State agency for the performance of official inspection at export port locations pursuant to paragraph (2) of this subsection, the Administrator shall (A) conduct an investigation to determine whether such agency is qualified, and (B) make findings based on such investigation. In conducting the investigation, the Administrator shall consult with, and review the available files of the Department of Justice, the Office of Investigation of the Department of Agriculture (or such other organization or agency within the Department of Agriculture which may be delegated the authority, in lieu thereof, to conduct investigations on behalf of the Department of Agriculture), and the General Accounting Office.

\* \* \* \* \*

[RECORDS]

7 U.S.C. 87a

SEC. 12.<sup>29</sup> \* \* \*

(b) Every official agency and every person licensed to perform any official inspection or official weighing or supervision of weighing function under this Act required to maintain records under this section shall keep such records for a period of five years after the inspection, weighing, or transaction, which is the subject of the record, occurred: Provided, That grain samples shall be required to be maintained only for such period not in excess of ninety days as the Administrator, after consultation with the grain trade and taking into account the needs and circumstances of local markets, shall prescribe; and in specific cases other records may be required by the Administrator to be maintained for not more than three years in addition to the five-year period whenever in his judgment the retention of such records for the longer period is necessary for the effective administration and enforcement of this Act.

(c) Every official agency and every person licensed to perform any official inspection or official weighing or supervision of weighing function under this Act required to maintain records under this section shall permit any authorized representative of the Secretary or Administrator or the Comptroller General of the United States to have access to,

<sup>27</sup> See also "[Investigation and Study of Grain Inspection and Weighing]" p. H-40.

<sup>28</sup> Sec. 7 as amended by Pub. L. 90-487, sec. 1, Aug. 15, 1968, 82 Stat. 763; Pub. L. 94-582, sec. 8(a)(5), Oct. 21, 1976, 90 Stat. 2870.

<sup>29</sup> Sec. 12 as added by Pub. L. 90-483, sec. 1, Aug. 15, 1968, 82 Stat. 766, and amended by Pub. L. 94-582, sec. 14, Oct. 21, 1976, 90 Stat. 2882.

and to copy, such records at all reasonable times. The Administrator shall, from time to time, perform audits of official agencies and State agencies delegate authority of this Act in such manner and at such periodic intervals as he deems appropriate.

BEST DOCUMENT AVAILABLE

December 1976

D-73

(c) Any insurer or other person executing any contract, agreement, or other appropriate arrangement with the Secretary under section 1222 or section 1242 shall keep reasonable records which fully disclose the total costs of the programs undertaken or the services being rendered, and such other records as will facilitate an effective audit of liability for reinsurance or direct insurance payments to the Secretary.

(d) The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of investigation, audit, and examination to any books, documents, papers, and records of any insurer or other person that are pertinent to the costs of any program undertaken for, or services rendered to, the Secretary. Such audits shall be conducted to the maximum extent feasible in cooperation with the State insurance authorities and through the use of their examining facilities.

## NATIONAL FLOOD INSURANCE ACT OF 1968

(Public Law 90-448, approved August 1, 1968, Title XIII, 82 Stat. 587)<sup>19</sup>

### CHAPTER II—ORGANIZATION AND ADMINISTRATION OF THE FLOOD INSURANCE PROGRAM

\* \* \* \* \*

#### PART C—PROVISIONS OF GENERAL APPLICABILITY RECORDS AND AUDITS

SEC. 1348. (a) The flood insurance pool formed or otherwise created under part A of this chapter, and any insurance company or other private organization executing any contract, agreement, or other appropriate arrangement with the Secretary under part B of this chapter or this part, shall keep such records as the Secretary shall prescribe, including records which fully disclose the total costs of the program undertaken or the services being rendered, and such other records as will facilitate an effective audit. 42 U.S.C. 4084

(b) The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the pool and any such insurance company or other private organization that are pertinent to the costs of the program undertaken or the services being rendered.

<sup>19</sup> Sec. 1301 of the Housing and Urban Development Act of 1968, Pub. L. 90-448, provided that title XIII of such Act may be cited as the "National Flood Insurance Act of 1968."

## NEGOTIATED SHIP CONSTRUCTION CONTRACTS

### MERCHANT MARINE ACT, 1936

(Act of June 29, 1936, ch. 858, 49 Stat. 1996)

46 U.S.C. 1152

SEC. 502(a)<sup>20</sup> \* \* \* Notwithstanding the provisions of the first sentence of section 505 of this Act with respect to competitive bidding, the Secretary of Commerce is authorized, at any time prior to June 30, 1979 to accept a price for the construction of the ship which has been negotiated between a shipyard and a proposed ship purchaser if (1) the proposed ship purchaser and the shipyard submit backup cost details and evidence that the negotiated price is fair and reasonable; (2) the Secretary of Commerce finds that the negotiated price is fair and reasonable; and (3) the shipyard agrees that the Comptroller General of the United States or any of his duly authorized representatives shall, until the expiration of three years after final payment have access to and the right to examine any pertinent books, documents, papers, and records of the shipyard or any of its subcontractors related to the negotiation or performance of any contract or subcontract negotiated under this subsection and will include in its subcontracts a provision to that effect.

### COMMISSION ON GOVERNMENT PROCUREMENT

NOTE.—Public Law 91-129, approved November 26, 1969, 83 Stat. 269, established a Commission on Government Procurement, with the Comptroller General as a member, whose duties it were to study and investigate existing statutes affecting Government procurement; the procurement policies, rules, regulations, procedures, and practices followed by the departments, bureaus, agencies, boards, commissions, offices, independent establishments, and instrumentalities of the executive branch of the Federal Government; and the organizations by which procurement is accomplished to determine to what extent these facilitate the policies declared by the Congress in section 1 of Pub. L. 91-129; and to make a final report to the Congress of its findings and recommendations on or before Dec. 31, 1972. The report

<sup>20</sup> Subsec. 502(a) as amended by Pub. L. 91-46, sec. 7, October 21, 1970, 84 Stat. 1019; Pub. L. 93-71, (1) and (2), July 10, 1973; 87 Stat. 169; and, Pub. L. 94-372, sec. 2, July 31, 1976, 90 Stat. 1042.

412; 40 U.S.C. 303b), on such terms as the Administrator may deem to be appropriate and to be necessary to protect the concessioner against loss of his investment in property (but not anticipated profits) resulting from the Administration's discretionary acts and decisions, for the construction, maintenance, and operation of all manner of facilities and equipment for visitors to the several installations of the Administration and, in connection therewith, to provide services incident to the dissemination of information concerning its activities to such visitors, without charge or with a reasonable charge therefor (with this authority being in addition to any other authority which the Administration may have to provide facilities, equipment, and services for visitors to its installations). A concession agreement under this paragraph may be negotiated with any qualified proposer following due consideration of all proposals received after reasonable public notice of the intention to contract. The concessioner shall be afforded a reasonable opportunity to make a profit commensurate with the capital invested and the obligations assumed, and the consideration paid by him for the concession shall be based on the probable value of such opportunity and not on maximizing revenue to the United States. Each concession agreement shall specify the manner in which the concessioner's records are to be maintained, and shall provide for access to any such records by the Administration and the Comptroller General of the United States for a period of five years after the close of the business year to which such records relate. A concessioner may be accorded a possessory interest, consisting of all incidents of ownership except legal title (which shall vest in the United States), in any structure, fixture, or improvement he constructs or locates upon land owned by the United States; and, with the approval of the Administration, such possessory interest may be assigned, transferred, encumbered, or relinquished by him, and, unless otherwise provided by contract, shall not be extinguished by the expiration or other termination of the concession and may not be taken for public use without just compensation;

## ENERGY REORGANIZATION ACT OF 1974

(Public Law 93-438, approved October 11, 1974, 88 Stat. 1233)

### TITLE III—MISCELLANEOUS AND TRANSITIONAL PROVISIONS

\* \* \* \* \*

42 U.S.C. 5876

SEC. 306. (a) Section 166, "Comptroller General Audit" of the Atomic Energy Act of 1954, as amended, shall be deemed to be applicable, respectively, to the nuclear and nonnuclear activities under title I [Energy Research and Development Administration] and to the activities under title II [Nuclear Regulatory Commission.]<sup>24</sup> \* \* \*

## URBAN MASS TRANSPORTATION ACT OF 1964

(Public Law 88-365, approved July 9, 1964, 78 Stat. 302)

49 U.S.C. 1608

SEC. 12<sup>25</sup> \* \* \* (b) All contracts for construction, reconstruction, or improvement of facilities and equipment in furtherance of the purposes for which a loan or grant is made under this Act, entered into by applicants under other than competitive bidding procedures as defined by the Secretary [of Transportation], shall provide that the Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall for the purpose of audit and examination, have access to any books, documents, papers, and records of the contracting parties that are pertinent to the operations or activities under such contracts.

<sup>24</sup> Sec. 166 of the Atomic Energy Act of 1954, as amended, is set forth on page E-14.

<sup>25</sup> Sec. 12 formerly sec. 9 was renumbered by Pub. L. 89-562, sec. 2(a)(1), September 8, 1966, 80 Stat. 715, amended by Pub. L. 90-19, sec. 20, May 25, 1967, 81 Stat. 25.

## CHAPTER F. CLAIMS BY AND AGAINST THE GOVERNMENT

Under sections 304 and 305 of the Budget and Accounting Act, 1921, the GAO has jurisdiction to settle all claims and demands whatever by or against the Government of the United States and to superintend the recovery of debts due the United States. The laws and excerpts from laws contained in this chapter relate to settlement of claims and recovery of debts. Included in this chapter are the texts of the Federal Claims Collection Act of 1966 and the act of October 21, 1968, Public Law 90-616, authorizing the waiver of claims for erroneous payments made to civilian employees of the Government.

|  | Page |
|--|------|
| Barred Claims Act.....   | F-1  |
| Payment of Checks.....   | F-1  |
| Limitation Period on Claims for Paid Checks and Warrants.....  | F-1a |
| Limitation Period on Claims for Forged or Altered Checks and Warrants.....   | F-1b |
| Consolidated Account for Unpaid Checks.....  | F-1c |
| Limitation on time for GAO review of GSA action on claim for transportation services.....  | F-3  |
| Meritorious Claims Act.....  | F-3  |
| Court of Claims—Transmission of claims by the Comptroller General.....   | F-3  |
| Surplus fund—Certified Claims Act of 1949.....   | F-4  |
| Payment of judgments:  |      |
| Indefinite appropriations for payment of judgments.....  | F-4  |
| Offsets against judgments against the United States.....   | F-5  |
| Payment of final judgments.....  | F-6  |
| Federal Claims Collection Act of 1966.....   | F-6  |
| Waiver of claims for overpayments of pay and allowances.....   | F-8  |
| Congress.....  | F-10 |
| Records preservation.....  | F-12 |
| Exchange of Material and Disposal of Obsolete, Surplus, or Unclaimed Property; 10 U.S.C. 2575. Disposition of unclaimed property.....  | F-12 |
| Payments to Missing Persons; 37 U.S.C. 554. Travel and transportation; dependents, household and personal effects; motor vehicles; sale of bulky items; claims for proceeds; appropriation chargeable..... | F-13 |
| Accountability and Responsibility; 10 U.S.C. 2771. Final settlement of accounts; deceased members.....   | F-13 |
| Service, Supply, and Procurement; 32 U.S.C. 714. Final settlement of accounts; deceased members.....   | F-14 |
| International Claims Settlement Act of 1949.....   | F-15 |
| Debts and Collection [Postal Service]; 39 U.S.C. 2601. Collection and adjustment of debts.....   | F-16 |
| Annuities Based on Retired or Retainer Pay; Survivor Benefit Plan; 10 U.S.C. 1453. Recovery of annuity erroneously paid.....   | F-17 |
| Postal Service Claims.....   | F-19 |

## BARRED CLAIMS ACT

(Public Law 820, 76th Cong., approved Oct. 9, 1940,  
54 Stat. 1061)

### LIMITATION OF TIME ON CLAIMS AND DEMANDS

SEC. 1.<sup>1</sup> That every claim or demand (except a claim or demand by any State, Territory, possession or the District of Columbia) against the United States cognizable by the General Accounting Office under section 305 of the Budget and Accounting Act of June 10, 1921 (42 Stat. 24),<sup>2</sup> and the Act of April 10, 1928 (45 Stat. 413),<sup>3</sup> shall be forever barred unless such claim, bearing the signature and address of the claimant or of an authorized agent or attorney, shall be received in said office within 6 years after the date such claim first accrued: Provided, That when a claim of any person serving in the military or naval forces of the United States accrues in time of war, or when war intervenes within five years after its accrual, such claim may be presented within five years after peace is established.

31 U.S.C. 71  
31 U.S.C. 23

SEC. 2. Whenever any claim barred by section 1 shall be received in the General Accounting Office, it shall be returned to the claimant, with a copy of this Act, and such action be a complete response without further communication.

### PAYMENT OF CHECKS

(As authorized by act of July 11, 1947, ch. 222, 61 Stat. 308)

SEC. 1.<sup>3a</sup> (a) All checks heretofore or hereafter drawn on the Treasurer of the United States, including those drawn by wholly owned and mixed-ownership Government corporations, shall be payable without limitation of time: Provided, That where on presentation of any check for payment the Treasurer of the United States is on notice of a doubtful question of law or fact the payment of such check shall be

31 U.S.C. 132

<sup>1</sup> Sec. 1 as amended by Pub. L. 93-604, sec. 801, January 2, 1975, 88 Stat. 1965. Sec. 802 provided that: "The amendment provided for in section 801 shall go into effect 6 months after the date of enactment and will have no effect on claims received in the General Accounting Office before that time."

<sup>2</sup> See page A-13.

<sup>3</sup> See page F-3.

<sup>3a</sup> Sec. 1 as amended by Pub. L. 85-183, sec. 1, Aug. 28, 1957, 71 Stat. 464.

deferred pending settlement by the General Accounting Office.

(b) The amount of all checks drawn by authorized officers of the United States on designated depositaries which have not been paid prior to the close of the fiscal year next following the fiscal year in which the checks were issued shall be withdrawn from the accounts with such depositaries and deposited with the Treasurer of the United States for credit to a consolidated account or accounts on the books of the Treasury. Claims for the proceeds of such unpaid checks shall be payable from such consolidated accounts by checks drawn on the Treasurer of the United States pursuant to settlement by the General Accounting Office.

(c) The limitation imposed in respect to certain claims or demands against the United States by the Act of October 9, 1940 (54 Stat. 1061; 31 U.S.C. 71a, 237), shall not be deemed to apply to original or substitute checks heretofore or hereafter drawn on the Treasurer of the United States, including those drawn by wholly owned and mixed-ownership Government corporations, or drawn by authorized officers of the United States on designated depositaries.

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LIMITATION PERIOD FOR CLAIMS ON PAID CHECKS AND  
WARRANTS

(As authorized by act of June 22, 1926, ch. 650, 44 Stat. 761)

31 U.S.C. 122

SEC. 2.<sup>3b</sup> Hereafter all claims on account of any check, checks, warrant, or warrants appearing from the records of the General Accounting Office or the Treasury Department to have been paid, shall be barred if not presented to the General Accounting Office or the Treasurer of the United States within six years after the date of issuance of the check, checks, warrant, or warrants involved. However, any claims for the proceeds of checks payable in Philippine pesos heretofore issued in payment of claims certified by the Philippine War Damage Commission, shall not be barred if received by the representative of the Chief Disbursing Officer, United States Treasury Department, at Manila, Republic of the Philippines, within six years after the date of issuance of such checks.

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<sup>3b</sup> Sec. 2 as amended by Pub. L. 85-183, sec. 3(a), Aug. 28, 1957, 71 Stat. 465.

LIMITATION PERIOD FOR CLAIMS ON FORGED OR ALTERED CHECKS  
AND WARRANTS

(As authorized by act of March 6, 1946, ch. 48, 60 Stat. 31)

SEC. 1.<sup>3c</sup> That no proceeding in any court shall be brought 31 U.S.C. 129  
by the United States or by any agency or official of the  
United States to enforce the liability of any endorser, trans-  
feror, or depository, or financial agent, arising out of a  
forged or unauthorized signature or endorsement upon or  
alteration of any check, checks, warrant, or warrants issued  
by the Secretary of the Treasury, the Postmaster General,  
the United States Postal Service, the Treasurer and Assis-  
tant Treasurers of the United States, or by disbursing offi-  
cers and agents of the United States, unless such proceeding  
is commenced within six years after the presentation to the  
Treasurer of the United States or other drawee of such is-  
sued checks or warrants for payment of such check, checks,  
warrant, or warrants, or unless within that period written  
notice shall have been given by the United States or an  
agency thereof to such endorser, transferor, or depository,  
or financial agent of a claim on account of such liability.  
Unless a court proceeding shall have been brought or such  
notice given within the period prescribed herein, any claim  
against such endorser, transferor, or depository, or financial  
agent on account of such liability shall be forever barred:  
Provided, That in connection with any claim presented to  
the General Accounting Office or the Treasurer of the  
United States within the time limitation prescribed by sec-  
tion 2 of the Act of June 22, 1926 (44 Stat. 76; U.S.C., title  
31, sec. 122), the period within which such a proceeding may  
be brought or such notice given shall be extended by an addi-  
tional one hundred and eighty days, and unless such notice  
shall be given or a court proceeding brought within such  
extended period any claim against such endorser, trans-  
feror, depository, or financial agent on account of such li-  
ability shall be forever barred.

SEC. 2. The Comptroller General of the United States is 31 U.S.C. 130  
authorized and directed to allow credit in the accounts of  
the Treasurer of the United States for the amount of any  
check, checks, warrant, or warrants with respect to which  
court proceedings shall have been barred pursuant to the  
provisions of this Act upon a showing that the barring of  
such proceedings did not result from any negligence on the  
part of the Treasurer of the United States in failing to give  
the notice required by the provision of section 1 of the Act.

SEC. 3. In any endorser, transferor, or depository, or fi- 31 U.S.C. 131  
nancial agent who is liable to any of the actions mentioned

\* Sec. 1 as amended by Pub. L. 85-183, sec. 3(b), Aug. 28, 1957, 71  
Stat. 465; Pub. L. 91-375, sec. 6(1) (2), Aug. 12, 1970.

in this act shall fraudulently conceal the cause of such action from the knowledge of the United States or any agency or official of the United States entitled to bring such action, the action may be commenced at any time within two years after the United States or any agency or official of the United States who is entitled to bring the same shall discover that the United States or any agency or official of the United States had such cause of action, although such action would be otherwise barred by the provisions of this Act.

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CONSOLIDATED ACCOUNT FOR UNPAID CHECKS

(As authorized by act of July 11, 1947, ch. 222, 61 Stat. 308)

31 U.S.C. 134

SEC. 3.<sup>3d</sup> The Secretary of the Treasury is authorized to transfer, at appropriate intervals, amounts of unpaid checks from the accounts on which drawn to a consolidated account or accounts on the books of the Treasury and to transfer to such consolidated account or accounts the balance of the special deposit account established pursuant to section 1 of the Act of July 11, 1947 (61 Stat. 308), which consolidated account or accounts shall be available for the payment of such checks and any unpaid checks heretofore payable from the special deposit account. The Secretary of the Treasury is further authorized to transfer, at appropriate intervals, from the accounts available for the payment of unpaid checks to the appropriate receipt account on the books of the Treasury any amounts not required for the payment of such checks and with the concurrence of the Comptroller General to make such rules and regulations as he may deem necessary or proper for the administration of the provisions of this Act: Provided, That in the case of checks issued by the Disbursing Officers of the District of Columbia and the Disbursing Officer of the Corps of Engineers in reference to the disbursement of District funds, the Secretary of the Treasury is authorized to transfer, at appropriate intervals, from the accounts available for the payment of such unpaid checks, to the general revenues of the District of Columbia, any amounts not required for the payment of such checks: Provided further, That as to such checks issued on or before June 30, 1955, transfers to the general revenues of the District of Columbia shall be limited to the amount of undelivered checks.

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<sup>3d</sup> Sec. 3 as amended by Pub. L. 85-183, sec. 2, Aug. 28, 1957, 71 Stat. 464. For sec. 1 of the act of July 11, 1947, ch. 222, see p. F-1.

POSTAL SERVICE CLAIMS

(Revised Statutes Section 296)<sup>19</sup>

In case of delinquency of any postmaster, contractor, or <sup>31 U.S.C. 116</sup> other officer, agent, or employee of the United States Postal Service, in which suit is brought, the General Accounting Office shall forward to the Department of Justice certified copies of all papers in said office tending to sustain the claim.

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<sup>19</sup> R.S. Sec. 296 as amended by act of July 31, 1894, ch. 174, sec. 3, 28 Stat. 205; June 10, 1921, ch. 18, sec. 304, 42 Stat. 24; Pub. L. 91-375, sec. 6(o), Aug. 12, 1970, 84 Stat. 783.

## CHAPTER G. ACCOUNTABLE OFFICER LEGISLATION

This chapter contains laws relating to the responsibility of accountable officers of the Government and the authority of the Comptroller General to relieve such offices from liability.

|  | Page  |
|--|-------|
| Responsibility of certifying officers.....   | G-1   |
| Relief of Accountable Officers Act, as amended (Public Law 334, 84th Cong.)..  | G-2   |
| Relief of Accountable Officers Act, as amended (Public Law 365, 84th Cong.)..  | G-3,4 |
| Statistical sampling procedure.....  | G-4   |
| Library of Congress Certifying and Disbursing Officer legislation.....   | G-5   |
| District of Columbia Disbursing Officer legislation.....   | G-6   |
| Restorations and Adjustments of Accounts of Accountable Officers and Agents<br>for Losses to the United States.....      | G-8   |
| Government Printing Office: 44 U.S.C. 308. Disbursing officer; deputy officer;<br>certifying officers and employees..... | G-8   |
| Congressional Budget Office certifying officer.....  | G-11  |
| Relief of Treasurer from Liability for Payments Made Without Negligence..  | G-13  |

**RELIEF OF TREASURER FROM LIABILITY FOR  
PAYMENTS MADE WITHOUT NEGLIGENCE**

(Authorized by act of August 4, 1947, ch. 455, 61 Stat. 730)

SEC. 3. Whenever any check, draft, or warrant drawn upon the Treasurer of the United States or upon the Treasurer of the United States through any Federal Reserve bank, or any public debt obligation of the United States, including any obligation of any type whatever, the payment of which is guaranteed by, or assumed by, the United States, heretofore has been or hereafter may be paid in due course and without negligence by or on behalf of the Treasurer of the United States, the Treasurer shall not be liable for any such payment, and the Comptroller General of the United States is authorized and directed to allow credit in the Treasurer's account for such payment: *Provided*, That nothing contained in this section shall be construed to relieve any person, other than the Treasurer of the United States, from any civil or criminal liability now existing or which may hereafter exist on account of any such check, draft, warrant or public debt obligation. 31 U.S.C. 156

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## CHAPTER H. MISCELLANEOUS LEGISLATION

Included in this chapter are laws authorizing additional duties, provisions of law setting forth the status of the GAO and its employees, and laws relating to decisions and advisory opinions.

|  | Page |
|--|------|
| Printing of Comptroller General decisions.....   | H-1  |
| Advisory opinions on proposed regulations concerning pay and allowances of members of the Armed Forces.....                  | H-1  |
| Status of General Accounting Office as agency and independent establishment.....   | H-2  |
| Status of General Accounting Office employees and salary provisions.....   | H-3  |
| Pay of crews of wrecked or lost vessels.....   | H-4  |
| Prescription of procedures for Civil Service Retirement Fund.....  | H-4  |
| Procedure for collection of fees by consular agents.....   | H-5  |
| Disposition of estates of citizens dying abroad.....   | H-5  |
| Prohibition against credit for expenses when employees travel on foreign vessels.....  | H-7  |
| Authority for certificates releasing property from U.S. liens.....   | H-7  |
| Prescription of procedures for deposit of deductions to the Tax Court judges survivors annuity fund.....                     | H-8  |
| Filing of statements of financial interests by Senators and others pursuant to Senate Rule 44.....                           | H-9  |
| Comptroller General's authority to fix compensation.....   | H-11 |
| Foreign assistance program—Certification to Comptroller General.....   | H-12 |
| Study of health facilities construction costs.....   | H-13 |
| Value determinations of Government's equity in Agricultural Credit Insurance Fund—Comptroller General's approval.....        | H-14 |
| North Atlantic Treaty Organization, Balance of Payment Deficit.....  | H-15 |
| Joint Committee on Internal Revenue Study of the Renegotiation Act of 1951, as amended.....                                  | H-15 |
| Second Supplemental Appropriations Act, 1974.....  | H-16 |
| District of Columbia Campaign Finance Reform and Conflict of Interest Act.....   | H-17 |
| National Commission on Electronic Fund Transfers.....  | H-18 |
| Commission on Federal Paperwork.....   | H-22 |
| Deposit of contracts in General Accounting Office.....   | H-27 |
| Exemption of contracts concerning national-forest lands.....   | H-27 |
| Exemption of leases, contracts, etc., concerning use of lands or waters under jurisdiction of Department of Interior.....    | H-27 |
| Deposit of licenses in General Accounting Office.....  | H-28 |
| Travel, transportation, and subsistence, 5 U.S.C. 5707.....  | H-29 |
| Securities Exchange Act of 1934.....   | H-29 |
| Federal Legislative Salary Act of 1964.....  | H-30 |
| NOTE—Evaluation of special supplemental food program.....  | H-30 |
| Veterans Administration Physician and Dentist Pay Comparability Act of 1975.....   | H-31 |
| National Productivity and Quality of Working Life Act of 1975.....   | H-33 |
| Examination of Lease for North Capitol Plaza Building.....   | H-33 |
| Public Works Employment Act of 1976.....   | H-35 |
| Study of United States Soldiers' and Airmen's Home.....  | H-36 |
| Toxic Substances Control Act.....  | H-36 |
| Reports on Surplus Property Disposals Under the Federal Property and Administrative Services Act of 1949.....                | H-37 |
| Office of Inspector General (In HEW).....  | H-37 |
| Copyright Royalty Tribunal.....  | H-38 |
| Resignation and Retirement of Justices and Judges: 28 U.S.C. 376. Annuities for survivors of certain judicial officials..... | H-39 |
| Veterans' Benefits: 38 U.S.C. 111. Travel expenses.....  | H-40 |
| United States Grain Standards Act of 1976.....   | H-40 |
| Federal Property and Administrative Services Act of 1949.....  | H-42 |

## PRINTING OF COMPTROLLER GENERAL DECISIONS

PARTICULAR REPORTS AND DOCUMENTS

(Chapter 13, title 44, United States Code)<sup>1</sup>

### Sec. 1311. Comptroller General; decisions.

The Public Printer shall print not more than one volume each of the decisions and opinions of the Comptroller General, with such explanatory matter as he may furnish, and furnish ten copies for the use of each Member of Congress; two thousand copies to the Comptroller General; and for distribution in the manner provided by section 7 of the Act of June 20, 1874 (18 Stat. 113), providing for the publication of the statutes, one-half the number therein mentioned.

## ADVISORY OPINIONS ON PROPOSED REGULATIONS CONCERNING PAY AND ALLOWANCES OF MEMBERS OF THE ARMED FORCES

ADMINISTRATION

(Chapter 19, title 37, United States Code)<sup>2</sup>

### Sec. 1001.<sup>3</sup> Regulations relating to pay and allowances.

(a) A Secretary of a military department may not prescribe a regulation under this title or any other law, relating to the pay and allowances of members of an armed force under that department unless it has been approved under procedures prescribed by the Secretary of Defense.

(b) Regulations of the Secretary concerned relating to pay and allowances matters, similar to those covered by subsection (a) of this section, for members of the Coast Guard, the Environmental Science Services Administration, and the Public Health Service, shall, as far as practicable, conform to regulations approved under that subsection.

<sup>1</sup> Title 44 was enacted into positive law by Pub. L. 90-620, sec. 1, Oct. 22, 1968, 82 Stat. 1238.

<sup>2</sup> Pub. L. 87-649, sec. 1, Sept. 7, 1962, 76 Stat. 451, revised, codified and enacted title 37 United States Code into positive law.

<sup>3</sup> Sec. 1001 as amended by Pub. L. 89-718, secs. 49(a) (1), 69, Nov. 2, 1966, 80 Stat. 1121, 1123; Pub. L. 90-623, sec. 3(1), Oct. 22, 1968, 82 Stat. 1314.

(c) The Secretary of Defense, the Secretary of the Treasury, the Secretary of Commerce, or the Secretary of Health, Education, and Welfare, may obtain from the Comptroller General an advisory opinion with respect to a proposed regulation especially affecting a department under that Secretary's jurisdiction.

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## STATUS OF GENERAL ACCOUNTING OFFICE AS AGENCY AND INDEPENDENT ESTABLISHMENT

### ORGANIZATION

(Chapter 1, title 5, United States Code)<sup>4</sup>

#### Sec. 104. Independent establishment.

For the purpose of this title, "independent establishment" means—

- (1) an establishment in the executive branch which is not an Executive department, military department, Government corporation, or part thereof, or part of an independent establishment; and
- (2) the General Accounting Office.

#### Sec. 105. Executive agency.

For the purpose of this title, "Executive agency" means an Executive department, a Government corporation, and an independent establishment.

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## EXECUTIVE REORGANIZATION

(Chapter 9, title 5, United States Code)<sup>5</sup>

#### Sec. 902.<sup>6</sup> Definitions.

For the purpose of this chapter—

- (1) "agency" means—
  - (A) an Executive agency or part thereof; and
  - (B) an office or officer in the executive branch;but does not include the General Accounting Office or the Comptroller General of the United States;
- (2) "reorganization" means a transfer, consolidation, coordination, authorization, or abolition, referred to in section 903 of this title; and
- (3) "officer" is not limited by section 2104 of this title.

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<sup>4</sup> Pub. L. 89-554, sec. 1, Sept. 6, 1966, 80 Stat. 378, revised, codified and enacted into positive law title 5, United States Code.

<sup>5</sup> Ibid.

<sup>6</sup> Sec. 902 as amended by Pub. L. 90-83, sec. 1(98), Sept. 11, 1967, 81 Stat. 220, and Pub. L. No. 95-17, sec. 2, Apr. 6, 1977, 91 Stat. 29.

## PUBLIC WORKS EMPLOYMENT ACT OF 1976

(Public Law 94-369, approved July 22, 1976, 90 Stat. 999)

### TITLE II—ANTIRECESSION PROVISIONS <sup>32</sup>

\* \* \* \* \*

#### PROGRAM STUDIES AND RECOMMENDATIONS

SEC. 215(a) EVALUATION.—The Comptroller General of the United States shall conduct an investigation of the impact which emergency support grants have on the operations of State and local governments and on the national economy. Before and during the course of such investigation the Comptroller General shall consult with and coordinate his activities with the Congressional Budget Office and the Advisory Commission on Intergovernmental Relations. The Comptroller General shall report the results of such investigation to the Congress within one year after the date of enactment of this title together with an evaluation of the macroeconomic effect of the program established under this title and any recommendations for improving the effectiveness of similar programs. All officers and employees of the United States shall make available all information, reports, data, and any other material necessary to carry out the provisions of this subsection to the Comptroller General upon a reasonable request.

42 U.S.C. 6735

(b) COUNTERCYCLICAL STUDY.—The Congressional Budget Office and the Advisory Commission on Intergovernmental Relations shall conduct a study to determine the most effective means by which the Federal Government can stabilize the national economy during periods of rapid economic growth and high inflation through programs directed toward State and local governments. Such study shall include a comparison of the effectiveness of alternative factors for triggering and measuring the extent of the fiscal coordination problem addressed by this program, and the effect of the recession on State and local expenditures. Before and during the course of such study, the Congressional Budget Office and the Advisory Commission shall consult with and coordinate their activities with the Comptroller General of the United States. The Congressional Budget Office and the Advisory Commission shall report the results of such study to Con-

<sup>32</sup> See also page D-63 concerning audit and access to records.

gress within two years after the date of enactment of this title. Such study shall include the opinions of the Comptroller General with respect to such study.

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### STUDY OF UNITED STATES SOLDIERS' AND AIRMEN'S HOME

(Public Law 94-454, approved October 2, 1976,  
90 Stat. 1518)

24 U.S.C. 41 nt. **SEC. 3 (a)** The Comptroller General of the United States shall conduct a study of the operations of the United States Soldiers' and Airmen's Home with a view to determining the short- and long-term financial needs of such home, the appropriate functions of such home, and the operating efficiency of such home.

(b) The Comptroller General shall transmit the results of such study to the Committees on Armed Services of the Senate and the House of Representatives on or before August 1, 1977, together with such comments and recommendations as he deems appropriate.

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### TOXIC SUBSTANCES CONTROL ACT

(Public Law 94-469, approved October 11, 1976,  
90 Stat. 2003)

15 U.S.C. 2624

#### SEC. 25. STUDIES.

(a) **INDEMNIFICATION STUDY.**—The Administrator shall conduct a study of all Federal laws administered by the Administrator for the purpose of determining whether and under what conditions, if any, indemnification should be accorded any person as a result of any action taken by the Administrator under any such law. The study shall—

- (1) include an estimate of the probable cost of any indemnification programs which may be recommended;
- (2) include an examination of all viable means of financing the cost of any recommended indemnification; and
- (3) be completed and submitted to Congress within two years from the effective date of enactment of this Act.

The General Accounting Office shall review the adequacy of the study submitted to Congress pursuant to paragraph (3) and shall report the results of its review to the Congress within six months of the date such study is submitted to Congress.

(b) **CLASSIFICATION, STORAGE, AND RETRIEVAL STUDY.**—The Council on Environmental Quality, in consultation with

the Administrator, the Secretary of Health, Education, and Welfare, the Secretary of Commerce, and the heads of other appropriate Federal departments or agencies, shall coordinate a study of the feasibility of establishing (1) a standard classification system for chemical substances and related substances, and (2) a standard means for storing and for obtaining rapid access to information respecting such substances. A report on such study shall be completed and submitted to Congress not later than 18 months after the effective date of enactment of this Act.

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**REPORT ON SURPLUS PROPERTY DISPOSALS  
UNDER THE FEDERAL PROPERTY AND AD-  
MINISTRATIVE SERVICES ACT OF 1949**

Public Law 94-519, October 17, 1976, 90 Stat. 2451, amended various provisions of the Federal Property and Administrative Services Act of 1949, relating to Federal property management. Section 10 of Public Law 94-519 provides that:

"Sec. 10. Not later than thirty months after the effective date of this Act, and biennially thereafter, the Administrator and the Comptroller General of the United States shall each transmit to the Congress reports which cover the two-year period from such effective date and contain (1) a full and independent evaluation of the operation of this Act, (2) the extent to which the objectives of this Act have been fulfilled, (3) how the needs served by prior Federal personal property distribution programs have been met, (4) an assessment of the degree to which the distribution of surplus property has met the relative needs of the various public agencies and other eligible institutions, and (5) such recommendations as the Administrator and the Comptroller General, respectively, determine to be necessary or desirable."

40 U.S.C. 493

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**OFFICE OF INSPECTOR GENERAL  
(IN HEW)**

(Established by Public Law 94-505, title II, approved  
October 15, 1976, 90 Stat. 2429)

**DUTIES AND RESPONSIBILITIES**

SEC. 203. \* \* \* (c) In carrying out the duties and responsibilities provided by this Act, the Inspector General shall give particular regard to the activities of the Comptroller General of the United States with a view to avoiding duplication and insuring effective coordination and cooperation.

42 U.S.C. 3523

42 U.S.C. 3525 SEC. 205. \* \* \* (b) \* \* \* (3) In the event any record or other information requested by the Inspector General under subsection (a) (1) or (a) (2) is not considered to be available under the provisions of section 552a(b) (1), (3), or (7) of title 5, United States Code, such record or information shall be available to the Inspector General in the same manner and to the same extent it would be available to the Comptroller General.

\* \* \* \* \*  
42 U.S.C. 3527 SEC. 207. As used in this Act—  
\* \* \* \* \*  
(5) the term "Federal agency" means an agency as defined in section 552(e) of title 5, United States Code, but shall not be construed to include the General Accounting Office.

**COPYRIGHT ROYALTY TRIBUNAL**

(Chapter 8, Title 17, United States Code)<sup>33</sup>

**Sec. 806. Administrative support of the Tribunal**

(a) The Library of Congress shall provide the Tribunal with necessary administrative services, including those related to budgeting, accounting, financial reporting, travel, personnel, and procurement. The Tribunal shall pay the Library for such services, either in advance or by reimbursement from the funds of the Tribunal, at amounts to be agreed upon between the Librarian and the Tribunal.

(b) The Library of Congress is authorized to disburse funds for the Tribunal, under regulations prescribed jointly by the Librarian of Congress and the Tribunal and approved by the Comptroller General. Such regulations shall establish requirements and procedures under which every voucher certified for payment by the Library of Congress under this chapter shall be supported with a certification by a duly authorized officer or employee of the Tribunal, and shall prescribe the responsibilities and accountability of said officers and employees of the Tribunal with respect to such certifications.

<sup>33</sup> Title 17, U.S.C. as amended in its entirety by Pub. L. 94-553, sec. 101, Oct. 19, 1976, 90 Stat. 2451.

## RESIGNATION AND RETIREMENT OF JUSTICES AND JUDGES

(Chapter 17, title 28, United States Code) <sup>34</sup>

SEC. 376.<sup>35</sup> Annuities for survivors of certain judicial officials of the United States.

\* \* \* \* \*

(b) Every judicial official who files a written notification of his or her intention to come within the purview of this section, in accordance with paragraph (1) of subsection (a) of this section, shall be deemed thereby to consent and agree to having deducted and withheld from his or her salary, including any "retirement salary," a sum equal to 4.5 percent of that salary. The amounts so deducted and withheld from the salary of each such judicial official shall, in accordance with such procedures as may be prescribed by the Comptroller General of the United States, be covered into the Treasury of the United States and credited to the "Judicial Survivors' Annuities Fund" established by section 3 of the Judicial Survivors' Annuities Reform Act. Such fund shall be used for the payment of annuities, refunds, and allowances as provided by this section. Payment of such salary less such deductions shall be a full and complete discharge and acquittance of all claims and demands whatsoever for all services rendered by such judicial official during the period covered by such payment, except the rights to those benefits to which such judicial official, or his or her survivors, shall be entitled under the provisions of this section.

(c) There shall also be deposited to the credit of the "Judicial Survivors' Annuities Fund," in accordance with such procedures as may be prescribed by the Comptroller General of the United States, amounts matching those deducted and withheld in accordance with subsection (b) of this section. Such deposits shall be taken from the fund used to pay the compensation of the judicial official, and shall immediately become an integrated part of the "Judicial Survivors' Annuities Fund" for any use required under this section.

<sup>34</sup> Title 28 was codified and enacted into law by the act of June 25, 1948, ch. 646, 62 Stat. 903.

<sup>35</sup> Section 376 as added by the act of Aug. 3, 1956, ch. 944, sec. 2, 70 Stat. 1021, and amended by Pub. L. 85-508, sec. 12(n) July 7, 1958, 72 Stat. 348; Pub. L. 90-219, sec. 202, Dec. 20, 1967, 81 Stat. 688; Pub. L. 90-466, sec. 1(a), Aug. 8, 1968, 82 Stat. 662; Pub. L. 92-397, secs. 2, 3(c), Aug. 22, 1972, 86 Stat. 579, 580; and, Pub. L. 94-554, sec. 2, Oct. 19, 1976, 90 Stat. 2603.

## VETERANS' BENEFITS

(Title 38, United States Code)<sup>36</sup>

Sec. 111. Travel Expenses \* \* \* (e)<sup>37</sup> (1) In carrying out the purposes of this section, the Administrator, in consultation with the Administrator of General Services, the Secretary of Transportation, the Comptroller General of the United States, and representatives of organizations of veterans, shall conduct periodic investigations of the actual cost of travel (including lodging and subsistence) to beneficiaries while traveling to or from a Veterans' Administration facility or other place pursuant to the provisions of this section, and the estimated cost of alternative modes of travel, including public transportation and the operation of privately owned vehicles. The Administrator shall conduct such investigations immediately following any alteration in the rates described in paragraph (3)(C) of this subsection, and, in any event, immediately following the enactment of this subsection and not less often than annually thereafter, and based thereon, shall determine rates of allowances or reimbursement to be paid under this section.

## UNITED STATES GRAIN STANDARDS ACT OF 1976

(Public Law 94-582, approved October 21, 1976,  
90 Stat. 2874)

[Investigation and Study of Grain Inspection and  
Weighing]

7 U.S.C. 79 nt.

Sec. 8. \* \* \* (b) (1) In order to provide information for use by the Congress in evaluating the needs of the grain inspection and weighing system at points in the United States other than at export port locations; the Administrator of the Federal Grain Inspection Service, the Director of the Office of Investigation of the United States Department of Agriculture (or such other organization or agency within the Department of Agriculture which may be delegated the authority, in lieu thereof, to conduct investigations on behalf of the Department of Agriculture), and the Comptroller General of the United States shall severally conduct investigations into and study grain inspection and weighing in the interior of the United States. The studies shall address, but are not limited to, the tasks of (A) determining the reliability and effectiveness of present of-

<sup>36</sup> Title 38 was enacted into law by Pub. L. 85-853, sec. 1, Sept. 2, 1958, 72 Stat. 1105.

<sup>37</sup> Subsec. 111(e) as added by Pub. L. 94-581, sec. 101(2), Oct. 21, 1976, 90 Stat. 2842. See also "Travel, Transportation, and Subsistence" p. H-29.

facial inspection and weighing procedures in the interior of the United States, and (B) evaluating the operating procedures and management practices of agencies providing grain inspection and weighing services in the interior of the United States, as they relate to the integrity and accuracy of the services.

(2) The Director of the Office of Investigation specifically is directed to study the extent of any irregularities or problem areas under the present inspection and weighing systems and conflicts of interest rules and develop factual summaries of evidence disclosed in the Director's investigations into violations of the United States Grain Standards Act, the grain weighing provisions of the United States Warehouse Act, and related provisions of title 18 of the United States Code: *Provided*, That the Director shall not submit such summary with respect to any criminal investigation which is pending at the time the report is due.

(3) The Administrator of the Federal Grain Inspection Service shall make findings with respect to present grain inspection and weighing agencies at each inland terminal marketing area of the United States at which over fifty million bushels of grain are inspected in an average year, such findings to include (A) results of interviews with shippers who ship grain to and consignees who receive grain from such terminal marketing areas, and (B) a thorough analysis of inspection and weighing error rates of such agencies, based on existing documentation and the sampling during the investigation of a representative number of randomly selected lots of grain shipped to and from such terminal marketing areas.

(4) The Director of the Office of Investigation and the Administrator of the Federal Grain Inspection Service shall complete their investigations and study and shall submit their reports to the Committee on Agriculture of the House of Representatives and the Committee on Agriculture and Forestry of the Senate and the Comptroller General not later than eighteen months after the effective date of this Act.

(5) The Comptroller General, in making his investigations and study, shall (A) assess the present grain inspection and weighing system in the interior of the United States, and (B) evaluate the reports submitted under this subsection by the Director of the Office of Investigation and the Administrator of the Federal Grain Inspection Service. The Comptroller General shall submit a report setting forth the findings of such study and evaluation and his recommendations for changes in the United States Grain Standards Act to such Committees not later than two years after the effective date of this Act.

**FEDERAL PROPERTY AND ADMINISTRATIVE SERVICES ACT OF 1949**

(Act of June 30, 1949, ch. 288, 63 Stat. 377)

**OPERATION OF BUILDINGS AND RELATED ACTIVITIES**

SEC. 210. (a) Whenever and to the extent that the Administrator has been or hereafter may be authorized by any provision of law other than this subsection to maintain, operate, and protect any building, property, or grounds situated in or outside the District of Columbia, including the construction, repair, preservation, demolition, furnishing, and equipment thereof, he is authorized in the discharge of the duties so conferred upon him—

\* \* \* \* \*

(8)<sup>35</sup> to repair, alter, and improve rented premises, without regard to the 25 per centum limitation of section 322 of the Act of June 30, 1932 (47 Stat. 412), as amended, upon a determination by the Administrator that by reason of circumstances set forth in such determination the execution of such work, without reference to such limitation, is advantageous to the Government in terms of economy, efficiency, or national security: *Provided*, That such determination shall show that the total cost (rentals, repairs, alterations, and improvements) to the Government for the expected life of the lease shall be less than the cost of alternative space which needs no such repairs, alterations, or improvements. A copy of every such determination so made shall be furnished to the General Accounting Office: \* \* \*

<sup>35</sup> Paragraph (8) of subsection 210(a) as added by act of Sept. 5, 1950, ch. 849, sec. 5, 64 Stat. 580.

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**Title 4—Accounts**

**CHAPTER I—GENERAL  
ACCOUNTING OFFICE**

**SUBCHAPTER A—GENERAL PROCEDURES**

**PART 1—RECOGNITION OF ATTORNEYS AND OTHER REPRESENTATIVES**

The regulations governing the recognition of persons representing others before the General Accounting Office are being revised to eliminate the registration committee and the complaint proceedings. Specific procedures are prescribed for revocation of representations.

Part 1 is revised to read as follows:

- Sec.
- 1.1 Right to representation before the General Accounting Office.
  - 1.2 Practice by attorneys.
  - 1.3 Authority to represent in payment cases.
  - 1.4 Authority to represent in other cases.
  - 1.5 Revocation of authority to represent.

**AUTHORITY:** Sec. 311, 42 Stat. 25, as amended (31 U.S.C. 52).

**§ 1.1 Right to representation before the General Accounting Office.**

Each person having a claim or other rights assertable in the General Accounting Office may pursue such claim or right individually or through an attorney or other representative.

**§ 1.2 Practice by attorneys.**

Any person who is a member in good standing of the bar of the Supreme Court of the United States or of the highest court of any State, territory, or the District of Columbia, and is not under any order of any court suspending, enjoining, restraining, disbarring, or otherwise restricting him in the practice of law, may represent others before the General Accounting Office.

**§ 1.3 Authority to represent in payment cases.**

In the prosecution of claims involving payments to be made by the United States, a proper power of attorney is required before an attorney or other representative may be recognized. A power of attorney from the principal may also be requested in other cases.

**§ 1.4 Authority to represent in other cases.**

When an attorney acting in a representative capacity appears in person or signs a document submitted to the General Accounting Office in connection with a matter other than one involving a payment to be made by the United States, his personal appearance or signature shall constitute a representation that he is authorized and qualified to represent the particular party in whose behalf he acts. In the case of representatives other than attorneys, a simple written declaration from the principal will be accepted as evidence of the authority of the representative to act on behalf of the principal.

**§ 1.5 Revocation of authority to represent.**

Prior to the conclusion of action by the General Accounting Office on a matter in which a principal is represented by another person whose authority to act is established under either § 1.3 or § 1.4, the principal may revoke the authority of his representative. Such revocation is not effective unless it is in writing and signed by the principal and until the written revocation is received by the General Accounting Office. Upon notification of the death of the principal during the pendency of any matter involving representation of the principal by an attorney or other party, the General Accounting Office will consider the representative's authority to have been automatically revoked.

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**PART 53—REVIEW OF GENERAL SERVICES ADMINISTRATION TRANSPORTATION SETTLEMENT ACTIONS**

- Sec.  
53.1 Definitions.  
53.2 Actions reviewable by Comptroller General.  
53.3 Requests for review.  
53.4 Copies to General Services Administration.

**AUTHORITY:** Secs. 53.1 through 53.4 issued under sec. 511, 42 Stat. 25; 31 U.S.C. 52. Interpret or apply Sec. 222, 54 Stat. 955, as amended, 49 U.S.C. 66(b).

**SOURCE:** 40 FR 47513, Oct. 9, 1975, unless otherwise noted.

**§ 53.1 Definitions.**

(a) "Claim" means any bill or demand, including submission of voucher or supplemental bill, for payment of charges for transportation and related services by a carrier or forwarder entitled under 49 U.S.C. 66 to payment for such services prior to audit by the General Services Administration.

(b) "Settlement" means any action taken by the General Services Administration in connection with the audit of payments for transportation and related services furnished for the account of the United States that has a dispositive effect, including:

(1) Deduction action (or refund by carrier) in adjustment of asserted transportation overcharges;

(2) Disallowance of a claim, or supplemental bill, for charges for transportation and related services, either in whole or in part;

(3) Any other action that entails finality of administrative consideration.

**§ 53.2 Actions reviewable by Comptroller General.**

Actions taken by the General Services Administration on a claim by a carrier

or freight forwarder entitled under 49 U.S.C. 66 to be paid for transportation services prior to audit that have dispositive effect and constitute a settlement action as defined in § 53.1 will be reviewed by the Comptroller General, provided request for review of such action is made within six months (not including time of war) from the date such action is taken or within the periods of limitation specified in 49 U.S.C. 66(a), whichever is later.

**§ 53.3 Requests for review.**

Requests for review of settlement actions by the General Services Administration should be addressed to the Comptroller General of the United States, U.S. General Accounting Office, Washington, D.C. 20548. Each request for review must identify the transaction as to which review is requested by the date the action was taken, the Government bill of lading or Government transportation request number, the carrier's bill number, Government voucher number and date of payment, General Services Administration claim number, or other identifying information, to enable speedy location of the pertinent records. Each request for review should state why the action taken is believed erroneous and specify any factual, technical, or legal basis relied on.

**§ 53.4 Copies to General Services Administration.**

Review of settlement actions will be expedited if a copy of the document requesting review by the Comptroller General is sent to the General Services Administration to facilitate assembly of the pertinent records.

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**PART 56—JOINT REGULATIONS  
FOR ADVANCE PAYMENT OF  
CHARGES FOR TRANSPORTA-  
TION SERVICES FURNISHED  
THE UNITED STATES**

**Sec.**

- 56.1 Prescription of standards.  
56.2 Payment prior to Government confir-  
mation of satisfactory performance.  
56.3 Bonding requirements.

**AUTHORITY:** Sec. 1(b) 86 Stat. 1163, 1164,  
as amended by sec. 201, 88 Stat. 1039; (49  
U.S.C. 661c).

**SOURCE:** 41 FR 53769, Dec. 9, 1976.

**§ 56.1 Prescription of standards.**

The regulations in this part are issued jointly by the Comptroller General of the United States and the Secretary of the Treasury under the provisions of 49 U.S.C. 66(c) which authorized payment of charges for transportation services to carriers or forwarders in advance of the completion of services without regard to section 3648 of the Revised Statutes, 31 U.S.C. 529: *Provided*, The carrier or forwarder has issued the usual ticket, receipt, bill of lading or equivalent document covering the service involved. Regulations prescribed by the head of an agency in implementation of this part will be reviewed by the General Accounting Office as a part of its audit of the agency's activities.

**§ 56.2 Payment prior to Government confirmation of satisfactory performance.**

Where a carrier or forwarder has issued the usual ticket, receipt, bill of lading or equivalent document, and subject to limitations prescribed by the Administrator, General Services Administration, or his designee, administrative procedures may provide for payment of bills for charges for transportation services furnished for the account of the United States prior to Government confirmation of the satisfactory completion of such services except those bills presented by:

(a) An assignee bank or financial institution under the authority of 31 U.S.C. 203 and 41 U.S.C. 15;

(b) Payees who are in bankruptcy proceedings or are subject to the control of a receiver, trustee, or other similar representative;

(c) Payees who consistently fail to refund overcharges without assertion of substantial defenses or other valid reasons when notified by the General Services Administration or any other interested Government agency;

(d) Payees who without good cause fail to make timely disposition or settlement of loss or damage or other claims asserted by agencies of the United States;

(e) Payees owing substantial sums of money to the United States concerning which no adequate arrangements for settlement have been made;

(f) Payees in such bad financial condition as to justify a determination that the Government's best interests require consideration of special payment rules for their account;

(g) Payees who do business with the United States infrequently and who previously have not been administratively approved for payment upon presentation of bills;

(h) Any other person or business organization determined administratively for valid reasons to be ineligible for payment unless after review of the facts and in the absence of objection by the United States General Accounting Office it is determined administratively that the best interests of the United States will not be jeopardized by such payment.

**§ 56.3 Bonding requirements.**

Whenever the head of an agency of the United States or his designee determines in any particular case that a bond (or other form of guarantee or assurance) of an acceptable surety is essential for the account of any particular carrier or forwarder in order to protect the interests of the United States where payments are to be made prior to Government confirmation of the satisfactory completion of transportation services a bond may be required and held by the agency making such requirement. The bond shall be for such amount as in the discretion of the responsible Government officers is necessary for the protection of the Government's best interests but shall not exceed \$10,000 unless the head of the agency or his designee certifies that a bond for a higher amount is justified in the circumstances.

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DEPARTMENT OF DEFENSE APPROPRIATION  
ACT, 1977

(Public Law 94-419, approved September 22, 1976,  
90 Stat. 1279)

TITLE III

OPERATION AND MAINTENANCE

OPERATION AND MAINTENANCE, ARMY

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Army, as authorized by law; and not to exceed \$2,929,000 can be used for emergencies and extraordinary expenses, to be expended on the approval or authority of the Secretary of the Army, and payments may be made on his certificate of necessity for confidential military purposes; \* \* \*

OPERATION AND MAINTENANCE, NAVY

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Navy and the Marine Corps, as authorized by law; and not to exceed \$1,462,000 can be used for emergencies and extraordinary expenses, to be expended on the approval or authority of the Secretary of the Navy, and payments may be made on his certificate of necessity for confidential military purposes; \* \* \*

\* \* \* \* \*

OPERATION AND MAINTENANCE, AIR FORCE

For expenses not otherwise provided for, necessary for the operation and maintenance of the Air Force, as authorized by law; and not to exceed \$2,393,000 can be used for emergencies and extraordinary expenses, to be expended on the approval or authority of the Secretary of the Air Force, and payments may be made on his certificate of necessity for confidential military purposes; \$8,107,077,000, \* \* \*

OPERATION AND MAINTENANCE, DEFENSE AGENCIES

For expenses, not otherwise provided for, necessary for the operation and maintenance of activities and agencies of the Department of Defense (other than the military departments and the Defense Civil Preparedness Agency), as

December 1976

App. B-9

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authorized by law; as follows: for the Secretary of Defense activities, \$897,130,000, of which \$581,830,000 shall be available only for the Civilian Health and Medical Program of the Uniformed Services, and \$242,800,000 shall be available only for Overseas Dependents Education; for the organization of the Joint Chiefs of Staff, \$13,100,000; for the Office of Information for the Armed Forces, \$17,600,000; for the Defense Contract Audit Agency, \$72,500,000; for the Defense Investigative Service, \$28,000,000; for the Defense Mapping Agency, \$198,400,000; for the Defense Nuclear Agency, \$24,500,000; for the Uniformed Services University of the Health Sciences, \$5,600,000; for the Defense Supply Agency, \$839,800,000; and for intelligence and communications activities, \$622,270,000; in all: \$2,718,900,000: *Provided*, That of the total amount of this appropriation, not to exceed \$8,384,000 can be used for emergencies and extraordinary expenses, to be expended on the approval or authority of the Secretary of Defense, and payments may be made on his certificate of necessity for confidential military purposes: \* \* \*

NOTE—Reading the appropriation language and 10 U.S.C. sec. 140(a) (see p. C-5) together, it is clear that GAO cannot take exception to any “emergency or extraordinary” expenditure made under this authority, whether or not it is certified as confidential. Moreover, when such an expenditure is certified as confidential, GAO would have no right to go behind the voucher involved. On the other hand, unless and until the expenditure is certified as confidential, GAO could conduct the same audit and review of the expenditure as we could for any other appropriated fund transaction, short of questioning its legality. We could also address such a non-confidential expenditure in an audit report.

## INDEX

|  | Page          |
|--|---------------|
| Access to records and information:   |               |
| Exception to restriction on disclosure of records maintained by Government agencies on individuals.....                      | A-78          |
| Generally, departments and establishments.....   | A-16          |
| Government corporations:   |               |
| Mixed-ownership.....   | A-65          |
| Wholly owned.....  | A-59          |
| Legislation authorizing audit and access to records of certain Government agencies, departments, etc.....                    | B-i           |
| Legislation authorizing audit and access to records of Government contractors, insurance carriers, etc.....                  | E-i           |
| Legislation authorizing audit and access to records of recipients of Government financial assistance—grants, loans, etc..... | D-i, App. B-1 |
| Legislation limiting audit or access to records of certain Government agencies, departments, etc.....                        | C-i, App. B-3 |
| Accountable officers:  |               |
| Accounts, place for examination.....   | A-31          |
| Claim compromise.....  | F-6           |
| Credit to accounts for claims waived.....  | F-8           |
| Elimination of surety bonds.....   | G-8           |
| Notification of deficiencies.....  | A-83          |
| Relief.....  | G-2, 3        |
| Restoration and adjustment of accounts.....  | G-8           |
| <i>See also:</i> Certifying officers, Disbursing officers, and Treasurer of the United States.                               |               |
| Accounting:  |               |
| Accounting and budget classifications.....   | A-11          |
| Accrual accounting.....  | A-4           |
| Principles, standards and related requirements prescribed by CG.....   | A-26          |
| Systems:   |               |
| Approval by CG.....  | A-26          |
| Cooperation by CG with executive agencies and Treasury to develop.....   | A-26          |
| Establishment and maintenance:   |               |
| Duties of agency heads.....  | A-27          |
| Conformity with principles, standards and related requirements.....  | A-27          |
| Unified system of accounting and financial reporting:  |               |
| Conformity with principles, standards and related requirements....   | A-28          |
| Duty of the Secretary of the Treasury.....   | A-28          |
| <i>See also:</i> Accounts, Audit, Budget, and Comptroller General.   |               |
| Accounting and Auditing Act of 1950.....   | A-25          |
| Accounts:  |               |
| Advance decision by CG on payments; binding on GAO.....  | A-35          |
| Balances certified by GAO; conclusive on executive branch of Government.....   | A-35          |
| Countersigning warrants; requirement.....  | A-36          |
| Waiver of requirement.....   | A-29          |
| Discontinuance.....  | A-31          |
| Deficiencies in accounts; notification of officials.....   | A-83          |
| Examination; place for, waiver.....  | A-31          |
| Limitation on time for final settlement.....   | A-82          |
| Preservation after final settlement.....   | A-35          |
| Rendering current.....   | A-36          |

|   | Page     |
|---|----------|
| Retention agreement; legislative and judicial agencies.....   | A-30     |
| Retention requirement; executive agencies and Architect of the Capitol.....   | A-30     |
| Settlement:   |          |
| Public accounts.....  | A-13     |
| Territories.....  | C-13     |
| Warrant of distress.....  | A-84     |
| Administrative procedure, records maintained on individuals.....  | A-78     |
| Advances of funds:  |          |
| Countersignature.....   | A-36     |
| Forest Service.....   | A-83     |
| Advisory opinion on proposed pay and allowance regulations.....   | H-1      |
| Agency reports on GAO recommendations.....  | A-50     |
| Agricultural Marketing Act.....   | B-9      |
| Agricultural research grants, audit.....  | D-7      |
| Agriculture Credit Insurance Fund; equity determination.....  | H-14     |
| Aircraft loan guaranty program, information.....  | D-5      |
| Air Quality Act of 1967, audit of recipient of assistance.....  | D-8      |
| Airport and Airway Development Act of 1970, audit of grant recipients.....  | D-3      |
| Alaska Housing Act.....   | B-5      |
| Alcohol and Drug Abuse Education Act, audit of recipient of assistance.....   | D-1      |
| Anti-Kickback Act of 1946:  |          |
| Definition.....   | E-12     |
| Fees or kick-backs by subcontractors on negotiated contract; recovery; presumptions; withholding.....   | E-11     |
| Penalties.....  | E-12     |
| Power of GAO.....   | E-12     |
| Appalachian Regional Development Act of 1965:   |          |
| Audit of Appalachian Regional Commission.....   | D-7      |
| Audit of recipients of assistance.....  | D-7      |
| Appropriation accounts:   |          |
| Accounting procedures:  |          |
| Accounting and reporting of withdrawals.....  | A-40     |
| Collection received after transfer of obligated balance.....  | A-40     |
| Definition of obligated and unobligated balance.....  | A-40     |
| Time for withdrawal of unobligated balances.....  | A-39     |
| Transfer of obligated balances.....   | A-39     |
| Withdrawal of unobligated balances.....   | A-39     |
| Availability for payment of obligations.....  | A-40     |
| Inapplicability to D.C. appropriations and appropriations disbursed by the Secretary of the Senate and the Clerk of the House of Representatives..... | A-42     |
| Merger of obligated balances for definite periods.....  | A-41     |
| Reports by Agencies and Comptroller General.....  | A-41     |
| Review of accounts.....   | A-41     |
| Withdrawal of unobligated balances not limited to definite time.....  | A-42     |
| Appropriations:   |          |
| Annual; availability.....   | F-4      |
| Balances of appropriations; expenditures.....   | F-4      |
| Architect of the Capitol:   |          |
| Audit of financial transactions.....  | A-30     |
| Reports to Congress.....  | A-30     |
| Special deposit account of the House of Representatives Restaurants; audit restriction.....   | C-32     |
| Special deposit account of the Senate Restaurants; audit restrictions.....  | C-32     |
| Area Redevelopment Act, audit of recipients of assistance.....  | D-51     |
| Arms Control and Disarmament Act, audit of negotiated procurements.....   | E-13     |
| Atomic Energy Act of 1954, audit of negotiated procurement.....   | E-14     |
| Attorneys:  |          |
| Appointment, salaries.....  | A-15     |
| Practice before GAO.....  | A-15     |
| Regulations.....  | App. A-1 |

| Audit:   | Page     |
|--|----------|
| Architect of the Capitol.....  | A-30     |
| Designation of place for.....  | A-31     |
| Executive, legislative, or judicial agency.....  | A-30     |
| Expenditure analysis.....  | A-43     |
| Generally; matters relating to receipt, disbursement, and application of public funds.....   | A-15     |
| Government corporations:   |          |
| Mixed-ownership.....   | A-65     |
| Wholly owned.....  | A-59     |
| Legislation authorizing audit and access to records of certain Government agencies, departments, etc.....  | B-i      |
| Legislation authorizing audit and access to records of Government contractors, insurance carriers, etc.....  | E-i      |
| Legislation authorizing audit and access to records of recipients of Government financial assistance—grants, loans, etc.....                       | D-i      |
| Legislation limiting audit or access to records of certain Government agencies, departments, etc.....  | C-i      |
| Nonappropriated fund activities.....   | A-77     |
| Property accounts.....   | B-35     |
| Standards.....   | A-29     |
| States.....  | D-10     |
| Auditors; abolition.....   | A-14     |
| Barred Claims Act.....   | F-1      |
| Bid Protest Procedures.....  | App. A-3 |
| Board For International Broadcasting Act of 1973:  |          |
| Audit of Radio Free Europe and Radio Liberty.....  | D-24     |
| List of contributors made available by grant recipients.....   | D-24     |
| Bonds, personnel surety, elimination.....  | G-8      |
| Bonneville Power Administration Fund, audit.....   | A-73     |
| Budget:  |          |
| Appropriation estimate or requests not to be submitted by department officers or employees except by request.....                                  | A-8      |
| Congressional Budget Office; relationship to other agencies of Congress.....   | A-76     |
| Impoundment: <i>see</i> Impoundment.   |          |
| Contents:  |          |
| Comparisons, analysis, and explanations.....   | A-5      |
| Estimates of appropriations for next succeeding fiscal year.....   | A-5      |
| Generally.....   | A-2      |
| Levels of tax expenditures.....  | A-4      |
| Information and controls; <i>see</i> Fiscal and Budgetary Information and Controls.  |          |
| Information furnished by CG at request of OMB relating to expenditures and accounting.....   | A-16     |
| Office of Management and Budget:   |          |
| Access to records of departments or establishments.....  | A-9      |
| Aid and information to committees of Congress.....   | A-9      |
| Created.....   | A-8      |
| Detailed study of departments and establishments.....  | A-9      |
| Director and deputy director; salaries and duties.....   | A-8      |
| Plans for improving administration of executive agencies.....  | A-11     |
| Programs, regulations, and orders concerning statistical information.....  | A-10     |
| Regular, supplemental or deficiency appropriations:  |          |
| Requests prepared by department or establishment.....  | A-10     |
| Requests submitted to OMB.....   | A-10     |
| Requests developed from cost-based budgets.....  | A-10     |
| President to transmit Budget to Congress.....  | A-2      |
| President to transmit estimated expenditure summaries to Congress.....   | A-3      |
| President to transmit notes and tables to Congress to explain changes made in form. of budget.....   | A-7      |
| President to transmit statement concerning amendments to or revision in requested budget authority, estimated outlays, and estimated receipts..... | A-5      |
| President to transmit proposed supplemental or deficiency appropriations, contents.....  | A-6      |

|  | Page      |
|--|-----------|
| President to transmit supplemental summary to Congress, contents.....  | A-3       |
| Recommendations of President to accompany budget.....  | A-6       |
| Wholly owned Government corporation: <i>see</i> Government corporations.   |           |
| Budget and Accounting Act, 1921.....   | A-1       |
| Budget and Accounting Procedures Act of 1950.....  | A-10, 31  |
| Budget Bureau: <i>see</i> Budget.  |           |
| Bureau of Engraving and Printing:  |           |
| Audit.....   | B-9       |
| Prescribe accounting system.....   | B-8       |
| Canada-United States Parliamentary Group, audit restriction.....   | C-35      |
| Capitol Guide Service, audit.....  | B-2       |
| Central Intelligence Agency, audit restriction.....  | C-1       |
| Certified Claims Act of 1949.....  | F-4       |
| Certifying officers:   |           |
| Accountability.....  | G-1       |
| Congressional Budget Office.....   | G-11      |
| District of Columbia, request for decision.....  | G-7       |
| Elimination of surety bond requirement.....  | G-8       |
| Government Printing Office, relief.....  | G-8       |
| Library of Congress, request for decision.....   | G-5       |
| Relief from liability for certification on voucher not specifically examined<br>under statistical sampling procedure.....                | G-4       |
| Relief from liability for overpayment for transportation services.....   | G-1       |
| Relief from liability for payment not otherwise improper.....  | G-1       |
| Checks:  |           |
| Consolidated account for unpaid checks.....  | F-1c      |
| Limitation period on claims for forged or altered checks and warrants.....   | F-1b      |
| Limitation period on claims for paid checks or warrants.....   | F-1a      |
| Payment.....   | F-1       |
| Child Nutrition Act of 1966, evaluation of special supplemental food pro-<br>gram.....   | H-30      |
| Citizens dying abroad, disposition of estates.....   | H-5       |
| Civil Service Commission, Revolving Fund, review.....  | B-42      |
| Civil Service Retirement Fund:   |           |
| Deposits to fund's credit.....   | H-4       |
| Disability and dependency determinations, audit restrictions.....  | C-22      |
| Prescription of procedures for.....  | H-4       |
| Claims:  |           |
| Agency collection, compromise or termination of collection action:   |           |
| Against the United States in General, Regulations.....   | App. A-6  |
| Agency rules and regulations.....  | F-7       |
| Conclusiveness of compromise; fraud, misrepresentation, false<br>claims, mutual mistake of fact.....                                     | F-7       |
| Effect of Federal Claims Collection Act of 1966 on existing authority<br>of agency to litigate, settle, compromise, or close claims..... | F-8       |
| Joint Standards; Attorney General and Comptroller General:   |           |
| Authority.....   | F-7       |
| Regulations.....   | App. A-23 |
| Claims, demands, and accounts settled in GAO.....  | A-14      |
| For payments made pursuant to the International Claims Settlement<br>Act.....  | F-15      |
| For payments upon settlement of accounts of deceased members of<br>Armed Forces.....   | F-13      |
| For payments upon settlement of accounts of deceased members of<br>the National Guard.....   | F-14      |
| For proceeds from sale of lost, abandoned, or unclaimed personal<br>property.....  | F-12      |
| For proceeds from sale of motor vehicles or other bulky items of house-<br>hold and personal effects of missing member.....              | F-13      |
| Limitation of time for claim or demand against U.S.....  | F-1       |
| Limitation of time for demand against U.S. on paid checks or warrants.....   | F-1       |
| Limitation of time for demand by U.S. on forged or altered checks and<br>warrants.....   | F-2       |
| Limitation of time for GAO review of GSA action on claim for transpor-<br>tation services.....   | F-3       |

|   | Page      |
|---|-----------|
| Meritorious.....  | F-3       |
| Limitation of time for request for relief.....  | F-1       |
| Payment of certified claims.....  | F-4       |
| Preservation of claims of Government until settled in GAO; disposal<br>authorization.....   | F-12      |
| Procedures for settlement of accounts:  |           |
| Deceased members.....   | App. A-9b |
| Deceased public creditors generally.....  | App. A-9c |
| Incompetent public creditors.....   | App. A-9d |
| Review and reconsideration of GAO settlements.....  | App. A-8  |
| Settlement in GAO v. warrant procedure.....   | A-14      |
| Transmission to the Court of Claims.....  | F-3       |
| Uncollectible matters referred by Postal Service to GAO.....  | F-16      |
| Waiver of claims for overpayments of pay and allowances:  |           |
| Agency employees; authority of agency head, Comptroller General,<br>Officer or employee whose pay is disbursed by Clerk of the House of<br>Representatives..... | F-8       |
| Vice President, Senator or employee whose pay is disbursed by the<br>Secretary of the Senate.....   | F-11      |
| Waiver of recovery of annuity erroneously paid.....   | F-10      |
| Clean Air Act, audit of grant recipients.....   | F-17      |
| Coastal Zone Management Act of 1972, audit of recipients of financial<br>assistance.....  | D-2       |
| Coast Guard, confidential investigative expenses, audit restriction.....  | D-64      |
| Commission on Government Procurement.....   | C-27a     |
| Committee for Purchase from the Blind and Other Severely Handicapped,<br>audit.....   | E-20      |
| Commodity Exchange Act, audit of the Commodity Futures Trading Com-<br>mission.....   | E-14      |
| Communication Service Contracts, audit of negotiated procurements.....  | B-60      |
| Communications Act of 1934:   |           |
| Corporation for Public Broadcasting, audit of financial transactions....  | E-13      |
| Grants for noncommercial educational broadcasting facilities, audit of<br>recipients of assistance.....   | B-18      |
| Community Mental Health Centers Act, audit of recipients of assistance for<br>construction of community mental health centers.....                              | D-4       |
| Community Services Act of 1974:   |           |
| Headstart and Follow Through, audit of recipients of financial assistance....   | D-55      |
| Native American Programs, audit of recipients of financial assistance....   | D-43      |
| Research or demonstration contracts announcement.....   | D-44      |
| Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment, and<br>Rehabilitation Act of 1970, audit of recipients of financial assistance....            | B-43      |
| Comprehensive Employment and Training Act of 1973, audit of recipients of<br>funds.....   | D-9       |
| Comptroller General:  |           |
| Accounting: <i>see</i> Accounting.....  | D-14      |
| Agent of Congress.....  | A-25      |
| Appointment.....  | A-11      |
| Appointment of attorneys and other employees.....   | A-15      |
| Approval of value determination of Government equity in Agricultural<br>Credit Insurance fund.....  | H-14      |
| Assistance to D.C. Board of Elections and Ethics.....   | H-17      |
| Audit: <i>see</i> Audit.....  |           |
| Balance of payment deficit determinations.....  | H-15      |
| Budget information and controls: <i>see</i> Fiscal and Budgetary Information<br>and Controls.....   |           |
| Certifications:   |           |
| Amount required to meet retroactive pay increase.....   | H-16      |
| Balances; final and conclusive.....   | A-13      |
| Expenditure of impounded funds.....   | B-32      |
| Compensation.....   | H-30      |
| Consolidated Farmers Home Administration Act of 1961.....   | H-14      |
| Consular agents, returns for fees collected.....  | H-5       |

|   | Page      |
|---|-----------|
| Decisions: <i>see</i> Decisions.  |           |
| Deputy:   |           |
| Appointment.....  | A-11      |
| Removal.....  | A-12      |
| Retirement.....   | A-12      |
| Salary.....   | H-30      |
| Term in office.....   | A-12      |
| Disallow expenditures for payment of transportation expenses.....   | A-81, H-7 |
| Employment of experts and consultants.....  | A-78      |
| Examination of lease for North Capitol Plaza Building.....  | H-33      |
| Expenditure analysis of executive branch of Government.....   | A-43      |
| Fix compensation, Comptroller General's authority.....  | H-11      |
| GAO building.....   | A-78      |
| Information, departments and establishments to furnish.....   | A-16      |
| Information furnished at request of OMB relating to expenditures and accounting.....  | A-16      |
| Investigations and reports.....   | A-15      |
| Members of committees, commissions, etc.:   |           |
| Commission on Electronic Fund Transfers.....  | H-18      |
| Commission on Federal Paperwork.....  | H-22      |
| Cost Accounting Standards Board.....  | E-23      |
| Technology Assessment Advisory Council.....   | B-44      |
| Payment of accounts or claims adjusted or settled.....  | A-14      |
| Proposed auditing and reporting standards for international organizations.....  | B-26      |
| Removal.....  | A-12      |
| Reports and assistance to Congress:   |           |
| Agency reports in response to GAO report making recommendations to head of agency.....  | A-50      |
| Aid and information for Committees of the Congress.....   | A-9       |
| Annual; information included.....   | A-15, 50  |
| Assignment of GAO employees to duty with Committees of Congress.....  | A-50      |
| Assistance to committees in developing statements of legislative goals and objectives; analysis.....                                | A-47      |
| Assistance to congressional committees; proposed legislation and committee reviews.....   | A-48      |
| Auditing and reporting standards for international organizations.....   | B-26      |
| Delivery of reports to Appropriations and Government Operations Committees.....   | A-49      |
| Furnishing monthly and annual lists of reports to members and committees.....   | A-49      |
| Furnishing report copy to any committee requesting.....   | A-49      |
| Investigations and reports ordered by Committees of Congress having jurisdiction over revenue, appropriations, or expenditures..... | A-16      |
| Investigations and reports ordered by either House of Congress.....   | A-16      |
| Report on health facility construction costs.....   | H-13      |
| Report on impact of emergency support grants on operations of State and local government.....                                       | H-35      |
| Report on indemnification study performed by Administrator of EPA under Toxic Substances Control Act.....                           | H-36      |
| Report on National Center for Productivity and Quality of Working Life.....   | H-33      |
| Report on North Capitol Plaza building lease.....   | H-33      |
| Report on recruitment and retention of VA doctors and dentists.....   | H-31      |
| Report on recruitment and retention of VA health care personnel.....  | H-32      |
| Report on special supplemental food program.....  | H-30      |
| Report on water pollution control program.....  | B-61      |
| Reports on activities of Adm. of FEA and Sec. of HUD under the Energy Conservation in Existing Buildings Act.....                   | D-66      |
| Reports on adequacy and effectiveness of administrative examinations of accounts.....   | A-16      |
| Reports on Architect of the Capitol's financial transactions.....   | A-30      |
| Reports on Commodity Futures Trading Commission.....  | B-60      |
| Reports on expenditures or contracts made in violation of law.....  | A-16      |

|   | Page       |
|---|------------|
| Reports on Federal educational programs.....  | B-63       |
| Reports on GAO activities involving energy data verification examinations.....  | D-59, 60   |
| Reports on grain inspection and weighing.....   | H-40       |
| Reports on grant-in-aid program studies.....  | D-12       |
| Reports on loans to New York City.....  | B-67       |
| Reports on surplus property disposals.....  | H-37       |
| Reports on U.S. Soldiers' and Airmen's Home.....  | H-36       |
| Review and evaluation of results of Government programs.....  | A-40       |
| Retirement.....   | A-12       |
| Rules, regulations, standards, etc.:  |            |
| Admission of attorneys to practice before GAO.....  | A-15       |
| Regulations.....  | App. A-1   |
| Audit of financial transactions of executive, legislative, and judicial agencies.....   | A-29       |
| Bid Protest Procedures.....   | App. A-3   |
| Carrying on work of GAO.....  | A-15       |
| Claims regulations.....   | App. A-7   |
| Clearance of proposals by independent Federal regulatory agencies to conduct or sponsor the collection of information.....  | App. A-2a  |
| Forms, systems and procedures for appropriation fund accounting and examination of fiscal officers' accounts and claims against the U.S.....  | A-14       |
| Guidelines for "Fly America".....   | App. A-31  |
| Joint regulations prescribing standards for the payment of charges for transportation furnished the U.S.....  | App. A-11b |
| Joint regulations with Sec. of Treasury; waiving requirements of existing law.....  | A-29       |
| Joint standards with Attorney General; collecting and compromising claims, termination of collection action.....  | F-7        |
| Standards.....  | App. A-23  |
| Payment of obligation from appropriation account.....   | A-40       |
| Payment of voucher by check.....  | A-29       |
| Principles and standards for accounting for property.....   | B-35       |
| Procedures for making deposits into Judicial Survivors' Annuity Fund.....   | H-39       |
| Procedures for making disbursements of Copyright Royalty Tribunal funds.....  | H-38       |
| Procedures for making returns on consular fees collected [fees-compensation].....   | H-5        |
| Procedures for settlement of accounts:  |            |
| Deceased civilian officers and employees.....   | App. A-8   |
| Deceased members.....   | App. A-9b  |
| Deceased public creditors generally.....  | App. A-9c  |
| Incompetent public creditors.....   | App. A-9d  |
| Records availability regulations.....   | App. A-15  |
| Restoration and adjustments of accounts.....  | G-8        |
| Return of consular fees collected as compensation.....  | H-5        |
| Review of complaints concerning contracts under Federal grants.....   | App. A-38  |
| Standardized fiscal procedures.....   | App. A-13  |
| Standards for transportation payments in advance of completion of service.....  | A-79       |
| Standards for waiver of claims for erroneous payment of pay.....  | App. A-19  |
| Transportation determinations.....  | App. A-11  |
| Uniform standards and procedures for transportation transactions.....   | App. A-11  |
| Subpenas for attendance and testimony of witnesses, and production of books, records, etc., relating to energy.....   | D-59       |
| Survivorship benefits of widows and dependent children.....   | A-17       |
| Congress: see Comptroller General, Reports and assistance to Congress; House of Representatives; Private organizations conducting activities and performing services on Capitol building and grounds; Senate. |            |
| Congressional Budget Act of 1974.....   | A-76       |
| Congressional Budget Office, relationship to other agencies of Congress.....  | A-76       |

December 1976

xiii

|   | Page      |
|---|-----------|
| Conservation programs on Government lands, audit of cooperative agreements between State and Government agencies..... | D-42      |
| Consular fees.....  | H-5       |
| Consumer Product Safety Act:  |           |
| Audit of persons proposing standards.....   | D-20      |
| Audit of recipients of assistance.....  | D-20      |
| Contract Settlement Act of 1944:  |           |
| Certification of fraudulent settlements to Justice Department.....  | E-6       |
| GAO functions.....  | E-7       |
| Report to Congress.....   | E-7       |
| Contract Work Hours and Safety Standards Act:   |           |
| Debarred contractors.....   | E-10      |
| Payment of wages from funds withheld.....   | E-9       |
| Contracts:  |           |
| Bid Protest Procedures.....   | App. A-3  |
| Communication services.....   | E-13      |
| Cost Accounting Standards Board.....  | E-23      |
| Fees or kickbacks by subcontractor.....   | E-11      |
| Health benefit plans.....   | E-16      |
| In violation of law.....  | A-16      |
| Making, amending, or modifying to facilitate National Defense.....  | E-5       |
| NASA concessioners.....   | E-26      |
| National Park concessioners.....  | E-16      |
| Negotiated:   |           |
| Access to records:  |           |
| Arms Control and Disarmament Agency.....  | E-13      |
| Army, Navy, Air Force, Coast Guard and NASA.....  | E-4       |
| ERDA.....   | E-28      |
| Executive agencies except Defense, Coast Guard, and NASA.....   | E-1       |
| High speed ground transportation.....   | E-17      |
| Nuclear Regulatory Commission.....  | E-28      |
| Ship construction.....  | E-20      |
| Determinations filed with Comptroller General.....  | E-2, 4    |
| Operation and maintenance of fish protein concentrate demonstration plants.....                                       | E-15      |
| Profits study.....  | E-21      |
| Research and development voucher requirements.....  | E-5       |
| Coordination of Federal Reporting Services:   |           |
| Authority.....  | A-75      |
| Regulations.....  | App. A-2a |
| Copyright Royalty Tribunal.....   | H-38      |
| Cost Accounting Standards Board.....  | E-23      |
| Court of Claims, transmission of claims to.....   | F-3       |
| Credit unions:  |           |
| House and Senate.....   | B-4       |
| National Credit Union Administration.....   | B-41      |
| National Credit Union Share Insurance Fund.....   | B-41      |
| Data processing system for budget and fiscal data.....  | A-43      |
| Davis-Bacon Act:  |           |
| Debarred bidders list.....  | E-8       |
| Payment of wages found due from accrued payments.....   | E-7       |
| Debarred contractors:   |           |
| Contract Work Hours and Safety Standards Act.....   | E-9       |
| Davis-Bacon Act.....  | E-7       |
| Service Contract Act.....   | E-8       |
| Debt recovery.....  | A-39      |
| Decisions:  |           |
| Disapproval of requisition for advances; overruled by Secretary of Treasury.....                                      | A-36      |
| Duty to render as not being affected by other provisions of law.....  | A-40      |
| Printing.....   | H-1       |
| To certifying officers.....   | G-1       |
| To disbursing officers, heads of executive agencies and establishments.....   | A-35      |

|  | <b>Page</b>    |
|--|----------------|
| Defense, NASA, and AEC contractor profits study .....  | E-21           |
| Defense Production Act of 1950.....  | E-23           |
| Delaware River Basin Commission, audit.....  | B-6            |
| Department of Transportation Act.....  | D-49           |
| <b>Departments:</b>  |                |
| Agriculture, milk market order operations, information disclosure prohibition.....           | C-2            |
| <b>Air Force:</b>  |                |
| Account settlement.....  | A-34           |
| Civil Air Patrol, audit restriction.....   | C-8            |
| Emergency or extraordinary expenses, audit restriction.....                                  | C-5            |
| <b>Army:</b>   |                |
| Account settlement.....  | A-33           |
| Emergency or extraordinary expenses, audit restriction.....                                  | C-5            |
| Kermit Roosevelt Fund, audit restriction.....  | C-7            |
| United States Soldiers Home, audit restriction.....  | C-7            |
| Commerce, account settlement.....  | A-34           |
| <b>Defense:</b>  |                |
| Account settlement.....  | A-35           |
| Disposal of surplus property, audit restriction.....   | C-6            |
| Energy and extraordinary expenses.....   | C-5            |
| <b>Housing and Urban Development:</b>  |                |
| Appropriation audit.....   | App. B-1       |
| Slum clearance and urban renewal program audit restrictions.....                             | C-9            |
| <b>Interior:</b>   |                |
| Account settlement.....  | A-33           |
| Fish and Wildlife Service.....   | C-10           |
| <b>Office of Territories:</b>  |                |
| Administration of territories, audit restriction.....  | App. B-4       |
| Government of American Samoa, audit restriction.....   | C-12           |
| Government of Guam, audit restriction.....   | C-15           |
| Government of Virgin Islands.....  | C-14           |
| <b>Justice:</b>  |                |
| Account settlement.....  | A-34           |
| FBI, audit restriction.....  | C-15, App. B-5 |
| Immigration and Naturalization Service, audit restriction.....                               | C-16, App. B-5 |
| Office of Alien property, audit restriction.....   | C-16           |
| <b>Labor:</b>  |                |
| Account settlement.....  | A-34           |
| Bureau of Employees Compensation, audit restriction.....                                     | C-17           |
| Bureau of Employment Security, audit restriction.....  | C-18           |
| Medicine and Surgery [VA], personnel administration.....                                     | B-20           |
| <b>Navy:</b>   |                |
| Account settlement.....  | A-33           |
| Accounting for appropriations for obtaining information.....                                 | C-8            |
| Emergency and extraordinary expenses.....  | C-5            |
| <b>State:</b>  |                |
| Account settlement.....  | A-34           |
| Administration of foreign affairs, audit restriction.....                                    | C-18           |
| Emergencies in the Diplomatic and Consular Service, audit restriction.....                   | App. B-5       |
| Foreign Claims Settlement Commission, audit restriction.....                                 | C-20           |
| Peace Corps, audit restriction.....  | C-19           |
| <b>Transportation:</b>   |                |
| Federal-Aid Highway Program, audit restriction.....  | C-20           |
| <b>Treasury:</b>   |                |
| Account settlement.....  | A-33           |
| Bureau of Alcohol, Tobacco, and Firearms; availability of returns or return information..... | B-75           |
| Comptroller of the Currency, audit restriction.....  | C-21           |
| Customs Bureau, audit restriction.....   | C-27b          |
| Depositories for collections, audit restriction.....   | C-27b          |

|  | Page       |
|--|------------|
| <b>Internal Revenue Service:</b>   |            |
| Audit, availability of returns or return information.....  | B-75       |
| Prohibition on administrative review of decisions.....   | C-27a      |
| Redemption of stamps, audit restriction.....   | C-27a      |
| Secretary; functions relating to Government corporations.....  | A-70       |
| Secret Service protective service for non-Governmental property..  | B-80       |
| United States Exchange Stabilization Fund, audit restriction.....  | B-39       |
| Destruction of unfit currency.....   | B-6        |
| Developmental Disabilities Services and Facilities Construction Act.....   | D-55       |
| Disbursing officers:   |            |
| Elimination of surety bonds.....   | G-8        |
| Relief for deficiency resulting from illegal, improper, or incorrect pay-<br>ment not the result of bad faith or lack of due care.....   | G-3        |
| Relief for payment on voucher not specifically examined under statistical<br>sampling procedure.....   | G-4        |
| Relief for physical loss or deficiency occurring while acting in discharge<br>of his official duties or by act or omission of subordinate or agent and<br>without fault or negligence..... | G-2        |
| Relief of disbursing officers of the Army, Navy, Air Force, or Marine<br>Corps.....  | G-4        |
| Disclosure of financial interest; statements of Senators filed with Comptroller<br>General.....  | II-9       |
| Distress Warrants.....   | A-84       |
| District of Columbia:  |            |
| Accounting for disbursements.....  | B-54       |
| Accounts settled by GAO.....   | A-39, B-53 |
| Audit of accounts and operations.....  | B-50       |
| Audit of financial condition by GAO.....   | B-56a      |
| Audit of account, Miscellaneous trust-fund deposits, District of Colum-<br>bia.....  | B-56       |
| Borrowing.....   | B-49       |
| Budget.....  | B-48       |
| Certifying officer relief.....   | G-6        |
| Contingent expenses accounted for in GAO.....  | B-51       |
| Court's budget.....  | B-49       |
| D.C. Board of Elections and Ethics.....  | H-17       |
| Funds for the prevention and detection of crime, audit restriction.....  | C-39       |
| Income tax information.....  | C-39       |
| Official funds, audit restriction.....   | C-39       |
| Recorder of deeds recopying expense audit.....   | B-51       |
| Reservation of congressional authority.....  | B-49       |
| Suspension in Accounts.....  | B-52       |
| District of Columbia Campaign Finance Reform and Conflict of Interest Act..  | H-17       |
| District of Columbia Redevelopment Act of 1945.....  | B-56a      |
| District of Columbia Self-Government and Governmental Reorganization<br>Act.....   | B-48       |
| Dockery Act.....   | A-33       |
| Domestic Volunteer Service Act of 1973, audit of recipients of grants, sub-<br>grants, contracts, subcontracts or loans.....   | D-23       |
| Drug Abuse Office and Treatment Act of 1972, audit of recipients of assist-<br>ance.....   | D-15       |
| Education:   |            |
| Access to records under elementary and secondary assistance grants and<br>contracts.....   | D-36       |
| Access to records—Harry S. Truman Memorial Scholarship Fund.....   | D-42       |
| Access to records—health manpower and training programs.....   | D-21       |
| Access to records—Allen J. Ellender fellowship grants.....   | D-42       |
| Audit and evaluation of Federal education programs upon congressional<br>request.....  | B-63       |
| Audit of Allen J. Ellender fellowship grants.....  | D-42       |
| Audit of higher education loans.....   | B-8        |
| Audit of national defense loan programs.....   | B-7        |

|   | Page |
|---|------|
| Center for Education Statistics.....  | D-35 |
| Office of Education:  |      |
| Advisory councils.....  | D-38 |
| Audit.....  | D-38 |
| Emergency Jobs and Unemployment Assistance Act of 1974.....   | D-68 |
| Emergency Loan Guarantee Act, audit of borrower applying for loan guarantee.....  | D-18 |
| Emergency Rail Facilities Restoration Act, audit of financial transactions..  | D-17 |
| Emergency Rail Services Act of 1970, audit of financial transactions.....   | D-13 |
| Emergency Unemployment Compensation Act of 1974.....  | D-00 |
| Employee Retirement Income Security Act of 1974.....  | B-47 |
| Employment:   |      |
| Prison Industries Fund; use and settlement of accounts.....   | B-17 |
| Purchase of prison-made products by Federal departments.....  | B-17 |
| Energy Conservation in Existing Buildings Act of 1976.....  | D-65 |
| Energy Policy and Conservation Act:   |      |
| Audit of recipients of loan guarantees for development of underground coal mines.....                                       | D-56 |
| Energy data base and energy information.....  | D-58 |
| State energy conservation plans, audits.....  | D-57 |
| Energy Reorganization Act of 1974:  |      |
| Contractor audit.....   | E-28 |
| Evaluation and review of the activities of the Nuclear Regulatory Commission.....   | B-60 |
| Energy Supply and Environmental Coordination Act of 1974.....   | B-59 |
| Environmental Financing Act of 1972, budget and audit.....  | A-72 |
| Evaluation of special supplemental food program, NOTE.....  | H-30 |
| Exchange Stabilization Fund, audit.....   | B-39 |
| Expense allowance of the President.....   | C-1  |
| Farm Credit Administration, restriction on audit.....   | B-9  |
| Federal Advisory Committee Act, audit of funds at disposal of advisory committees.....                                      | B-62 |
| Federal Aviation Act of 1958:   |      |
| Budget program and accounts.....  | B-9  |
| Transportation of Government-financed passengers and property.....  | A-81 |
| Federal Boat Safety Act of 1971, audit of Federal funds allocated under act..   | D-18 |
| Federal Civil Defense Act of 1950.....  | D-4  |
| Federal Claims Collection Act of 1966.....  | F-6  |
| Federal Columbia River Transmission System Act.....   | A-73 |
| Federal Credit Union Act, audit of National Credit Union Administration..   | B-41 |
| Federal Deposit Insurance Act, audit of Federal Deposit Insurance Corporation.....  | B-10 |
| Federal Election Campaign Act of 1971, NOTE.....  | B-46 |
| Federal Energy Administration Act of 1974:  |      |
| FEA audit.....  | B-57 |
| Office of Energy Information and analysis; Comptroller General selection of Chairman of Professional Audit Review Team..... | B-59 |
| Federal Financing Bank Act of 1973, audit of Federal Financing Bank.....  | A-72 |
| Federal Fire Prevention And Control Act of 1974, audit of grant recipients..  | D-25 |
| Federal Food, Drug, and Cosmetic Act.....   | D-61 |
| Federal grants-in-aid or cost sharing programs:   |      |
| Audit restriction.....  | C-41 |
| Federal Home Loan Bank Act, audit of Federal Home Loan Bank Board...  | B-20 |
| Federal Home Loan Mortgage Corporation, audit.....  | B-41 |
| Federal Legislative Salary Act of 1964.....   | H-30 |
| Federal Maritime Board, audit.....  | B-15 |
| Federal National Mortgage Association, audit.....   | B-16 |
| Federal Nonnuclear Energy Research and Development Act of 1974.....   | B-67 |
| Federal Property and Administrative Services Act of 1949:   |      |
| Administrative determinations and delegations.....  | E-2  |
| Determination to repair, alter or improve rented premises without regard to 25% expenditure limitation.....                 | H-42 |
| General Supply Fund.....  | B-34 |
| Property management.....  | B-35 |

|  | Page                   |
|--|------------------------|
| Requirements of negotiated contracts.....  | E-1                    |
| Waiver of liquidated damages.....  | E-2                    |
| Federal Reserve System, audit restriction.....   | C-23                   |
| Federal-State Extended Unemployment Compensation Act of 1970.....  | D-69                   |
| Federal Water Pollution Control Act, audit of grant recipients.....  | D-14                   |
| Federal Water Pollution Control Act Amendments of 1972, oversight study.....   | B-61                   |
| Financial reports and reporting: <i>see</i> Accounting.  |                        |
| Fiscal and Budgetary Information and Controls:   |                        |
| Availability to and use by the Congress and State and local Govern-<br>ments.....  | A-45                   |
| Federal fiscal, budgetary, and program-related data and information<br>systems.....  | A-43                   |
| Powers and duties of Comptroller General.....  | A-48                   |
| Preservation of existing authorities and duties.....   | A-48                   |
| Review and evaluation of programs and activities.....  | A-47                   |
| Standardization of terminology, definitions, classifications, and codes....  | A-44                   |
| Fish protein concentrate demonstration plants, audit of contractors.....   | E-15                   |
| Foreign Assistance:  |                        |
| Accounts establishment.....  | B-29                   |
| Audit of funds established solely by U.S. contribution.....  | B-26                   |
| Audit of loan recipients.....  | B-31                   |
| Certification to Comptroller General concerning excess defense articles.....   | H-12                   |
| Inspector General Foreign Assistance:  |                        |
| Audit and review by Comptroller General.....   | B-28,<br>App.<br>B-5,6 |
| Presidential certification forbidding audit, review, etc., by Comp-<br>troller General.....  | B-29<br>App.<br>B-5,6  |
| International Bank for Reconstruction and Asian Development Bank,<br>statement of auditing and reporting standards for consideration by...<br>Limitation on audit..... | B-26<br>B-29           |
| Limitation on use of funds.....  | B-32                   |
| Presidential expenditures of a confidential nature, audit restriction....  | B-31                   |
| Special authority of President to make expenditures without regard to<br>other provisions of law.....  | B-27                   |
| U.N. and affiliated organizations, statement of auditing and reporting<br>standards for consideration by.....  | B-26                   |
| Waiver of certain laws by President:   |                        |
| Expenditure of funds.....  | B-30                   |
| Making, performing, amending, or modifying contracts.....  | B-30                   |
| Foreign Assistance Act of 1961.....  | B-26                   |
| Foreign Assistance and Related Programs Appropriation Act, 1976.....   | App.<br>B-5            |
| Foreign gifts.....   | B-69                   |
| Funds:   |                        |
| Agricultural Credit Insurance Fund.....  | H-14                   |
| Bureau of Engraving and Printing fund.....   | B-8                    |
| Civil Service Commission revolving fund.....   | B-42                   |
| Civil Service Retirement Fund.....   | H-4                    |
| Exchange Stabilization Fund.....   | B-39                   |
| General Supply Fund.....   | B-34                   |
| Government Printing Office fund.....   | B-12                   |
| Impounded; certification of expenditures.....  | H-12                   |
| Impounded; President's special messages.....   | A-54,55                |
| Judicial Survivors' Annuities Fund.....  | H-39                   |
| Longshoremen's and Harbor Workers' fund.....   | B-14                   |
| Office of Attending Physician Revolving fund.....  | B-3                    |
| Prison Industries.....   | B-17                   |
| Railroad Rehabilitation and Improvement fund.....  | D-49b                  |
| Trans-Alaska Pipeline Liability fund.....  | B-47                   |
| Gallaudet College, audit.....  | B-12                   |

|   | Page |
|---|------|
| <b>General Accounting Office:</b>   |      |
| Audit of financial transactions of each executive, legislative or judicial agency.....  | A-29 |
| Claims or accounts settled and adjusted.....  | A-14 |
| Copies of records, etc., as evidence.....   | A-14 |
| Created.....  | A-11 |
| Disposition of estates of citizens dying abroad.....  | H-5  |
| Employees, attorneys, etc.:   |      |
| Applicability of Civil Service laws.....  | A-15 |
| Appointment, removal, and compensation.....   | A-15 |
| Assignment to Congress.....   | A-50 |
| Classification of positions; GS-16, 17, 18.....   | H-3  |
| General Counsel; compensation.....  | H-3  |
| Register of eligible accountants.....   | A-16 |
| Status with relation to laws governing employment, compensation, and emoluments.....  | H-3  |
| Establishment of date of wrecked or lost Naval vessels for pay of crew.....   | H-4  |
| Laws; general applicability to GAO.....   | A-14 |
| Legislation recommended by.....   | A-15 |
| Payment of adjusted accounts or claims.....   | A-14 |
| Powers and duties transferred to GAO.....   | A-13 |
| Proposed legislation, reports on.....   | A-48 |
| Superintending debt recovery.....   | A-37 |
| Transfer of functions from GAO to GSA.....  | A-80 |
| <i>See also:</i> Accounting; Accounts; Audit; Budget; Claims; and Comptroller General.  |      |
| General Accounting Office Act of 1974.....  | A-77 |
| General Counsel, compensation.....  | H-30 |
| General Education Provisions Act:   |      |
| Advisory councils, audit.....   | D-38 |
| Audit of recipients of grant, subgrant, contract, subcontract, or loans.....  | D-36 |
| GAO exception to restriction on access to records of students; audit of federally supported education programs.....                               | D-37 |
| National Center for Education Statistics; GAO participation in consortium for providing direct joint access to all data received through ADP..... | D-35 |
| Planning and evaluation of Federal education activities.....  | B-63 |
| Technical assistance.....   | D-35 |
| <i>See also:</i> Education.   |      |
| General Services Administration:  |      |
| Furnish GAO copy of determination to alter, repair, or improve rented premises in amount in excess of 25% limitation.....                         | H-42 |
| Furnish GAO copy of determinations to negotiate procurements rather than advertise.....   | E-3  |
| General Supply Fund.....  | B-34 |
| Property management.....  | B-35 |
| Gold Reserve Act of 1934.....   | B-39 |
| Gorgas Memorial Laboratory, audit.....  | B-13 |
| Government Corporation Control Act.....   | A-59 |
| Government corporations:  |      |
| Audits, generally:  |      |
| Employment of personnel; compensation.....  | A-68 |
| Expenses:   |      |
| Disposition of reimbursements.....  | A-68 |
| Payment by GAO.....   | A-68 |
| Reimbursement.....  | A-68 |
| Utilization of report.....  | A-68 |
| GAO authority; limitation.....  | A-69 |
| Payment for private audits; limitations; exceptions.....  | A-69 |
| Bonds, notes and debentures:  |      |
| Delegation of authority by the Secretary of the Treasury.....   | A-70 |
| Exemption of certain corporations.....  | A-70 |
| Exemption of corporations under certain conditions.....   | A-70 |

|  | Page. |
|--|-------|
| Interest rates, maturity dates and terms and conditions prescribed by Secretary of the Treasury..... | A-70  |
| Limitation on sales and purchase; waiver.....  | A-70  |
| Creation.....  | A-71  |
| Depository for banking and checking accounts:  |       |
| Requirements:  |       |
| Generally.....   | A-69  |
| Exemption of temporary accounts and accounts of certain corporations.....                            | A-69  |
| Other exemptions.....  | A-70  |
| Waiver by the Secretary of the Treasury.....   | A-69  |
| Expenditure analysis.....  | A-43  |
| Liquidation of certain corporations.....   | A-71  |
| Mixed-ownership:   |       |
| Audit of financial transactions:   |       |
| Access to records.....   | A-67  |
| Rules and regulations.....   | A-67  |
| Audit report to Congress:  |       |
| Copies to President.....   | A-67  |
| Scope and contents.....  | A-67  |
| Specific itemization of operations without color of authority.....                                   | A-67  |
| Defined.....   | A-65  |
| Presidential recommendations as to return of governmental capital to Treasury.....                   | A-68  |
| Organization or acquisition of corporations.....   | A-71  |
| Reincorporation.....   | A-71  |
| Wholly owned:  |       |
| Audit of financial transactions:   |       |
| Access to records.....   | A-64  |
| Retention of certain powers by TVA.....  | A-64  |
| Rules and regulations.....   | A-64  |
| Audit report to Congress:  |       |
| Copies to President.....   | A-64  |
| Scope and contents.....  | A-64  |
| Specific itemization of operations without color of authority.....                                   | A-64  |
| Consideration of programs by Congress; enactment of necessary legislation.....                       | A-63  |
| Corporation deemed Government agency:  |       |
| Approval by Congress.....  | A-65  |
| Effect.....  | A-65  |
| Defined.....   | A-59  |
| Preparation of annual business type budget:  |       |
| Amendments.....  | A-63  |
| Form, contents, and manner of submission.....  | A-62  |
| Transmission of Budget to Congress.....  | A-63  |
| Government Printing Office, revolving fund.....  | B-12  |
| Guam:  |       |
| Audit restriction.....   | C-15  |
| Comptroller audit.....   | B-22  |
| Development grants, access to records.....   | D-9   |
| Guam Development Fund Act of 1968.....   | D-9   |
| Health Insurance [Federal employees]:  |       |
| Retired Federal Employees Health Benefits Act.....   | E-17  |
| Studies, reports and audits.....   | E-16  |
| High speed ground transportation research contracts, audit of negotiated.....                        | E-17  |
| Higher Education Act of 1965.....  | B-7   |
| Historical Collection Grants, audit of recipients.....   | D-5   |
| Hoover Institution on War, Revolution, and Peace, audit.....   | D-41  |
| House of Representatives:  |       |
| Beauty shop, audit.....  | B-1   |
| Expense allowance for the Speaker of the House, audit restriction.....                               | C-30  |
| Office of Attending Physician.....   | B-3   |
| Office of Sergeant at Arms, audit.....   | B-1   |

|   | Page  |
|---|-------|
| Payments from contingency fund, audit restriction.....  | C-30  |
| Restaurant, audit.....  | C-32  |
| Salary and mileage accounts of Representatives, audit restriction.....  | C-31  |
| Salary during recess, audit restriction.....  | C-31  |
| Housing Act of 1950.....  | B-11  |
| Housing Act of 1954, audit of housing agencies.....   | D-49c |
| Housing Act of 1961, audit of recipients of assistance.....   | D-51  |
| Housing and Community Development Act of 1974, audit of recipients of financial assistance.....                       | D-53  |
| Housing and Urban Development Act of 1968:  |       |
| Audit of financial transactions of grantees or developers whose obligations are guaranteed by U.S.....                | D-52  |
| Audit of insurers participating in National Flood Insurance Program.....  | E-19  |
| Federal National Mortgage Association.....  | B-16  |
| National Homeownership Foundation.....  | B-15  |
| Housing and Urban Development Act of 1970, audit of recipients of financial assistance.....                           | D-52  |
| Impoundment:  |       |
| Definitions.....  | A-53  |
| Disapproval of proposed deferrals of budget authority.....  | A-55  |
| Reports by the Comptroller General.....   | A-57  |
| Rescission of budget authority.....   | A-54  |
| Suits by the Comptroller General.....   | A-58  |
| Transmission of messages; publication.....  | A-56  |
| Impoundment Control Act of 1974.....  | A-53  |
| Income tax information, restriction on divulging.....   | C-36  |
| Independent Offices accounts settlements.....   | A-29  |
| Indian Health Care Improvement Act.....   | D-67  |
| Indian Self-Determination and Education Assistance Act, audit of recipients of assistance.....                        | D-47  |
| Inspector General, Foreign Assistance: <i>see</i> Foreign Assistance.   |       |
| Inter-American Development Bank:  |       |
| Audit.....  | B-33  |
| Review of audit reports by Comptroller General.....   | B-33  |
| Scope of audit and auditing and reporting standards preparation by Comptroller General.....                           | B-33  |
| Inter-American Development Bank Act.....  | B-33  |
| Intergovernmental Cooperation Act of 1968.....  | D-10  |
| Intergovernmental Personnel Act of 1970.....  | D-11  |
| Internal Revenue Service: <i>see</i> Departments, Treasury, IRS.  |       |
| International Claims Settlement Act of 1949.....  | F-15  |
| International conferences, audit restriction.....   | C-35  |
| International organizations, audit restrictions.....  | C-41  |
| International Travel Act of 1961, audit of U.S. tourism grant recipients.....   | D-13  |
| Interparliamentary Union.....   | C-35  |
| Interstate Commerce Act, railroad loan guaranties, audit of financial transactions of common carriers.....            | D-19  |
| Interstate Commerce Commission.....   | B-14  |
| John F. Kennedy Center Act.....   | B-67  |
| Joint Committee on Internal Revenue Study of Renegotiation Act of 1951, as amended, to consult with staff of GAO..... | H-15  |
| Joint Funding Simplification Act of 1974.....   | D-25  |
| Judgments:  |       |
| Indefinite appropriation for payment.....   | F-4   |
| Offsets against.....  | F-5   |
| Payment of final judgments:   |       |
| District court.....   | F-6   |
| State or foreign court.....   | F-6   |
| Judicial branch audit restriction.....  | C-35  |
| Land and Water Conservation Fund Act of 1965, audit of recipients of assistance.....                                  | D-6   |
| Lead Based Paint Poisoning Prevention Act, audit of recipients of assistance.....                                     | D-24  |
| Legal Services Corporation Act:   |       |
| Annual audit by independent CPA's filed with GAO.....   | D-44  |
| Audit by GAO, report to Congress and President.....   | D-45  |

|   | Page |
|---|------|
| Corporation's audit of recipients of financial assistance filed with GAO  | D-45 |
| GAO audit of recipients of financial assistance   | D-45 |
| Legislative branch:   |      |
| Audit restriction   | C-29 |
| Budget preparation  | A-2  |
| Legislative Branch Appropriation Act, 1975  | B-3  |
| Legislative Reorganization Act of 1946  | A-43 |
| Legislative Reorganization Act of 1970  | A-43 |
| Library of Congress certifying officers   | G-5  |
| Liens: <i>see</i> Property.   |      |
| Limitation of time on claims on forged or altered checks  | F-2  |
| Limitation of time on claims on paid checks   | F-1  |
| Limitation of time on GAO review of GSA action on claim for transportation services                                     | F-3  |
| Limitation on time within which the GAO shall make final settlement of monthly or quarterly accounts of fiscal officers | A-82 |
| Longshoremen's and Harbor Workers' Compensation Act   | B-14 |
| Maritime Commission   | B-15 |
| Merchant Marine Act, 1936:  |      |
| Audit of negotiated ship construction contractors   | E-20 |
| Transportation in American vessels of Government personnel and certain cargoes  | H-7  |
| Meritorious Claims Act:   |      |
| Generally   | F-3  |
| Limitation of time for request for consideration  | F-1  |
| Mexico—United States Parliamentary Group  | C-35 |
| Military pay and allowance regulations, advisory opinions   | H-1  |
| National Aeronautics and Space Act of 1958, access to concessioner records  | F-26 |
| National Capital Area Transit Act of 1972   | E-16 |
| National Capital Housing Authority, audit   | B-7  |
| National Commission on Electronic Fund Transfers:   |      |
| Audit   | H-21 |
| Comptroller General, member   | H-19 |
| National Credit Union Administration  | B-41 |
| National defense; making, amending or modifying contracts to facilitate   | E-5  |
| National Defense Education Act of 1958  | B-7  |
| National Flood Insurance Act  | E-19 |
| National Historical Publications Commission   | D-5  |
| National Homeownership Foundation, audit  | B-15 |
| National Housing Act  | E-19 |
| National Institute of Corrections, audit of recipients of assistance  | D-1  |
| National Park Concessioners, audit  | E-16 |
| National Productivity and Quality of Working Life Act of 1975, evaluation   | H-33 |
| National Railroad Passenger Service Corporation: <i>see</i> Rail Passenger Service Act of 1970.                         |      |
| National Sea Grant Program Act  | D-71 |
| National Vocational Student Loan Insurance Act of 1965, Note  | B-7  |
| Negotiated ship construction contractor audit   | E-20 |
| New York Seasonal Financing Act of 1974   | B-67 |
| Nonappropriated fund activities:  |      |
| Audit where receiving income from vending machines  | D-23 |
| Audit where selling merchandise or services   | A-77 |
| North Atlantic Treaty Assembly audit restriction  | C-35 |
| Occupational Safety and Health Act of 1970, audit of recipients of financial assistance                                 | D-13 |
| Office of Federal Procurement Policy Act, audit and access to records   | B-47 |
| Office of Inspector General (HEW)   | H-37 |
| Office of Management and Budget: <i>see</i> Budget.   |      |
| Office of Technology Assessment:  |      |
| Audit of contractors  | B-44 |
| Comptroller General member of Technology Assessment Advisory Council  | B-44 |
| GAO assistance to Office, reimbursement   | B-45 |

|   | Page       |
|---|------------|
| Official consultation, representation, or other extraordinary expenses:   |            |
| NASA.....   | App. B-6   |
| NSF.....  | App. B-6   |
| Older Americans Act of 1965:  |            |
| Nutrition Program for the Elderly, audit of recipients of assistance.....   | D-15       |
| Olympic Winter Games Authorization Act of 1976.....   | D-67       |
| Omnibus Crime Control and Safe Streets Act of 1968, audit of recipients of assistance.....  | D-11a      |
| Organic Act of Guam.....  | B-22       |
| Pay and allowances for members of the Uniformed Services.....   | C-27       |
| Payments:   |            |
| Deceased members of the Armed Forces.....   | F-13       |
| Deceased members of the National Guard.....   | F-14       |
| International Claims Settlement Act of 1949, decedent estate cases.....   | F-15       |
| To missing persons, settlement of accounts.....   | C-27       |
| Postal Service:   |            |
| Collection and adjustment of debts.....   | F-16       |
| Finance, audit.....   | B-36       |
| Papers supporting claims.....   | F-19       |
| President:  |            |
| Executive Office of the President:  |            |
| Executive residence, operating expenses.....  | App. B-3   |
| The White House Office, salaries and expenses.....  | App. B-3   |
| Expense allowance audit restriction.....  | C-1        |
| Traveling expenses audit restriction.....   | C-1        |
| Presidential Election Campaign Fund Act, NOTE.....  | B-46       |
| Printing of Comptroller General decisions.....  | H-1        |
| Prison Industries Fund, audit.....  | B-17       |
| Prison-made products, purchase by Federal departments.....  | B-17       |
| Privacy Act of 1974.....  | A-78       |
| Private organizations conducting activities and performing services on Capitol building and grounds, audit.....   | B-3        |
| Procurement:  |            |
| Commission.....   | E-20       |
| Generally; Army, Air Force, Coast Guard, NASA, Navy:  |            |
| Determinations and decisions.....   | E-3        |
| Examination of books and records of contractor.....   | E-4        |
| Remission of liquidated damages.....  | E-3        |
| Profits studies.....  | E-21       |
| Property:   |            |
| Accounting standards.....   | B-35       |
| Certificate of the Comptroller General releasing property from liens.....   | H-7        |
| Inventories.....  | B-34       |
| Public Health Service Act:  |            |
| Assistance to Medical Libraries, audit of grant recipients.....   | D-28       |
| Education, research, training, and demonstrations in the fields of heart disease, cancer, stroke, and related diseases, audit of recipients of grants or contracts..... | D-30       |
| Electronic product radiation control program, audit of recipients of assistance.....  | D-27       |
| Evaluation of Health Maintenance Organizations.....   | D-30       |
| Grants and loans for construction and modernization of hospitals and other medical facilities, audit of participating States.....                                       | D-28       |
| Health resources development, audit of recipients of financial assistance.....  | D-33       |
| Health systems agencies audit.....  | D-32       |
| Projects and programs for prevention and control of venereal disease, audit of grant recipients.....  | D-27       |
| Safety of public water systems, audit of grant recipients.....  | D-31       |
| State agencies, audit.....  | D-32       |
| Training in the allied health professions, audit of grant recipients.....   | D-29       |
| Public Works and Economic Development Act of 1965, audit of recipients of assistance.....   | D-7        |
| Public Works Employment Act of 1976.....  | D-63, H-35 |

|   | Page        |
|---|-------------|
| <b>Rail Passenger Service Act of 1970:</b>  |             |
| Audit of recipients of financial assistance.....  | D-48        |
| National Railroad Passenger Corporation, performance audit of activities and transactions.....  | B-36        |
| Railroad loan guaranties, audit of common carrier by railroad.....  | D-19        |
| <b>Railroad Retirement Board:</b>   |             |
| Audit restrictions:   |             |
| Activities under the Railroad Retirement Act of 1974.....   | C-25        |
| Activities under the Railroad Unemployment Insurance Act.....   | C-26        |
| Railroad Revitalization and Regulatory Reform Act of 1976.....  | D-49b       |
| Randolph-Sheppard Act Amendments of 1974, audit of nonappropriated fund activities receiving income from vending machines on Federal property.... | D-23        |
| Receipt, retention and disbursement of public funds:  |             |
| Payment of voucher by check, action against disbursing officer for delinquency.....   | A-29        |
| Waiver of requirements of existing law:   |             |
| Funds requisitioned and advanced under separate appropriation heads.....  | A-29        |
| Warrants issuance and countersignature.....   | A-29        |
| <b>Records:</b>   |             |
| Admissibility as evidence.....  | A-14        |
| Preservation of claims of Government until settled.....   | F-12        |
| <b>Regional Rail Reorganization Act of 1973:</b>  |             |
| Consolidated Rail Corporation.....  | D-49a       |
| Rail service continuation subsidies, audit of recipients.....   | D-50        |
| United States Railway Association, audit of recipients of assistance....  | D-49        |
| Rehabilitation Act of 1973, audit of recipients of grant or contract.....   | D-22        |
| Research and development contract vouchering procedures.....  | E-5         |
| Resignation and retirement of Justices and Judges.....  | H-39        |
| Review of Economic Opportunity programs, NOTE.....  | B-43        |
| Revised Organic Act of the Virgin Islands.....  | B-24        |
| Rural Electrification Act of 1936, as amended.....  | A-72        |
| Ryukyu Islands Civil Administration.....  | B-23        |
| Secret Service protective service for non-Governmental property.....  | B-80        |
| Securities Exchange Act of 1934.....  | H-29        |
| <b>Senate:</b>  |             |
| Expense allowance of the Vice President, audit restriction.....   | C-29        |
| Filing financial interest statements.....   | H-9         |
| Payments from contingency fund of the Senate, audit restriction.....  | C-30        |
| Payments from contingency fund of the Senate for Committee expenses, audit restriction.....   | C-31        |
| Salary and mileage accounts of Senators, audit restriction.....   | C-29        |
| Special deposit account of the Senate restaurant.....   | C-32        |
| Service Contract Act of 1965, debarred contractor list.....   | E-8         |
| Small Business Amendments of 1974, audit of SBA.....  | B-47        |
| <b>Smithsonian Institution:</b>   |             |
| John F. Kennedy Center for the Performing Arts, audit restriction.....  | C-25        |
| National Gallery of Art, audit restriction.....   | C-25        |
| <b>State and Local Fiscal Assistance Act of 1972, review by Comptroller General.....</b>  | <b>D-16</b> |
| State Technical Services Act of 1965, audit of recipients of funds.....   | D-5         |
| Statistical Sampling Procedure.....   | G-4         |
| <b>Statutes of limitations:</b>   |             |
| Check claims.....   | F-1         |
| Checks, forged or altered.....  | F-2         |
| Claims, generally.....  | F-1         |
| Meritorious claims.....   | F-1         |
| Personal property claims.....   | F-12        |
| Property loss, damage, etc., claims.....  | F-12        |
| Transportation services.....  | F-3         |
| Supplemental Appropriation Act, 1976.....   | G-11, H-33  |
| <b>Supreme Court:</b>   |             |
| Budget.....   | A-2         |
| Clerk, audit restriction.....   | C-37        |
| Miscellaneous expenses.....   | App. B-7    |

|   | Page |
|---|------|
| Susquehanna River Basin Commission.....   | B-38 |
| Tax Court Judges Survivor Annuity fund.....   | H-8  |
| Technology Assessment Act of 1972.....  | B-44 |
| Territories of the United States, audit.....  | B-25 |
| Tinicum National Environmental Center, audit of party to cooperative agreements.....  | D-18 |
| Toxic Substances Control Act.....   | H-36 |
| Trade Act of 1974:  |      |
| Audit of recipients of adjustment assistance.....   | D-46 |
| Payment of adjustment assistance to States.....   | B-65 |
| Report on adjustment assistance programs.....   | D-46 |
| Trade Expansion Act, audit of recipients of assistance.....   | D-2  |
| Trans-Alaska Pipeline Authorization Act.....  | B-47 |
| Transportation Act of 1940:   |      |
| Advance payments.....   | A-79 |
| Limitation of time for GAO review of GSA action on claim for transportation services.....   | F-3  |
| Transportation in American vessels of Government personnel and certain cargoes, allowance of expense.....   | H-7  |
| Transportation of Government-financed passengers and property by air, expenses allowed.....   | A-81 |
| Travel, investigation of costs:   |      |
| GSA.....  | H-29 |
| VA.....   | H-40 |
| Treasurer of the United States.....   | G-13 |
| Treasury Comptroller, abolishment of office.....  | A-11 |
| Truman, Harry S, Memorial Scholarship Foundation, audit.....  | D-42 |
| Trust Territory of the Pacific Islands:   |      |
| Audit.....  | B-24 |
| Economic Development Loan fund, establishment.....  | D-47 |
| Government Comptroller.....   | B-23 |
| Uniform Cost Accounting Standards Study.....  | E-21 |
| United States Grain Standards Act.....  | D-72 |
| United States Grain Standards Act of 1976.....  | H-72 |
| United States Housing Act of 1937.....  | B-46 |
| Urban Growth and New Community Development Act of 1970.....   | D-52 |
| Urban Mass Transportation Act of 1964, audit of grantee or borrower.....  | E-28 |
| Veterans' Administration:   |      |
| Acquisition and operation of hospital and domiciliary facilities, audit of grant recipients.....  | D-21 |
| Assistance in establishing new State medical schools; grants to affiliated medical schools, assistance to health manpower training institutions, audit..... | D-21 |
| Veterans' Administration Physician and Dentist Pay Comparability Act of 1975:   |      |
| Report to Congress.....   | H-31 |
| Reports to congressional committees.....  | H-32 |
| Veterans' benefits.....   | D-53 |
| Veterans' Canteen Service.....  | B-22 |
| Vice President expense allowance, audit restriction.....  | C-29 |
| Virgin Islands:   |      |
| Expenditures, audit restriction.....  | C-14 |
| Government Comptroller.....   | B-24 |
| Wagner-O'Day Act, audit of Committee for Purchase from the Blind and Severely Handicapped and others.....   | E-14 |
| Waiver of Claims for Overpayments of Pay and Allowances:  |      |
| Employees of agencies.....  | F-8  |
| Officer or employee whose pay is disbursed by the Clerk of the House of Representatives.....  | F-11 |
| Vice President, Senator, officer or employee whose pay is disbursed by the Secretary of the Senate.....   | F-10 |
| Waiver of liquidated damages.....   | E-3  |

|  | Page |
|--|------|
| Waiver of recovery of annuity erroneously paid.....  | F-17 |
| Walsh-Healey Act, debarred contractors list.....   | E-8  |
| Washington Metropolitan Area Transit Authority:<br>Audit of Board of Directors, access to records..... | B-68 |
| Audit of Transit Authority or company negotiating with Transit Authority, access to records.....       | B-69 |
| Water Resources Planning Act, audit of grant recipients.....   | D-6  |
| Wunderlich Act.....  | E-10 |

BEST DOCUMENT AVAILABLE

xxvi

December 1976