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**LEGISLATION RELATING
TO THE
GENERAL ACCOUNTING OFFICE**



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Washington, D.C. 20548

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GENERAL ACCOUNTING OFFICE

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

June 1976

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 is a compendium of all statutory authorities applicable to the Office today including the Legislative Reorganization Act of 1970, which added significant responsibilities to the General Accounting Office.

The compilation contains the text of the Budget and Accounting Act, 1921, as amended and extended by the Budget and Accounting Procedures Act of 1950, and other amendments reflecting all changes of the 94th Congress through June 1976. In addition, it includes the Government Corporation Control Act, as amended, and pertinent provisions of other laws prescribing specific duties and responsibilities for GAO, and those which limit its audit authority.

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the book has been prepared in loose-leaf format to provide for additions or substitution of material for that which is superseded.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. 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*

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 June 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.

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*The contents of each chapter are set forth at the beginning of each chapter.

IMPROVED ADMINISTRATION OF EXECUTIVE AGENCIES

SEC. 104. The President, through the Director of the Office of Management and Budget, is authorized and directed to evaluate and develop improved plans for the organization, coordination, and management of the executive branch of the Government with a view to efficient and economic service.

31 U.S.C. 18a

ACCOUNTING AND BUDGET CLASSIFICATIONS

SEC. 106. The head of each executive agency shall, in consultation with the Director of the Office of Management and Budget take whatever action may be necessary to achieve, insofar as is possible, (1) consistency in accounting and budget classifications, (2) synchronization between accounting and budget classifications and organizational structure, and (3) support of the budget justifications by information on performance and program costs by organizational units.²⁶

31 U.S.C. 18c

BUDGET AND ACCOUNTING ACT, 1921— CONTINUED

TITLE III—GENERAL ACCOUNTING OFFICE

CREATION; CONTROL AND DIRECTION OF; CERTAIN OFFICES ABOLISHED; OFFICERS, EMPLOYEES, BOOKS, PAPERS, ETC., TRANSFERRED TO GENERAL ACCOUNTING OFFICE; SEAL THEREOF

SEC. 301. There is created an establishment of the Government to be known as the General Accounting Office, which shall be independent of the executive departments and under the control and direction of the Comptroller General of the United States. The offices of Comptroller of the Treasury and Assistant Comptroller of the Treasury are abolished, to take effect July 1, 1921. All other officers and employees of the office of the Comptroller of the Treasury shall become officers and employees in the General Accounting Office at their grades and salaries on July 1, 1921, and all books, records, documents, papers, furniture, office equipment and other property of the office of the Comptroller of the Treasury shall become the property of the General Accounting Office. The Comptroller General is authorized to adopt a seal for the General Accounting Office.

31 U.S.C. 41

COMPTROLLER GENERAL AND ASSISTANT COMPTROLLER GENERAL

SEC. 302. There shall be in the General Accounting Office a Comptroller General of the United States and a Deputy Comptroller General²⁷ of the United States, who shall be

31 U.S.C. 42

²⁶Added by Sec. 2(a) of Public Law 863, 84th Congress (70 Stat. 782, 31 U.S.C. 18c).

²⁷Assistant Comptroller General redesignated Deputy Comptroller General by Pub. L. 92-51, sec. 101, July 9, 1971, 85 Stat. 143.

appointed by the President with the advice and consent of the Senate * * *.²⁸ The Deputy Comptroller General shall perform such duties as may be assigned to him by the Comptroller General, and during the absence or incapacity of the Comptroller General, or during a vacancy in the Office, shall act as Comptroller General.

TERMS OF OFFICE; REMOVAL FROM OFFICE; RETIREMENT

31 U.S.C. 43

SEC. 303. Except as hereinafter provided in this section, the Comptroller General and the Deputy Comptroller General shall hold office for fifteen years. The Comptroller General shall not be eligible for reappointment. The Comptroller General or the Deputy Comptroller General may be removed at any time by joint resolution of Congress after notice and hearing, when, in the judgment of Congress, the Comptroller General or Deputy Comptroller General has become permanently incapacitated or has been inefficient, or guilty of neglect of duty, or of malfeasance in office, or of any felony or conduct involving moral turpitude, and for no other cause and in no other manner except by impeachment. Any Comptroller General or Deputy Comptroller General removed in the manner herein provided shall be ineligible for reappointment to that office. When a Comptroller General or Deputy Comptroller General attains the age of seventy years, he shall be retired from his office.

Any Comptroller General who shall be so retired for age after serving at least ten years in his office, or who completes his term, shall receive an annuity during the remainder of his life equal to the salary payable for his office at the time of retirement or completion of term, except that the annuity of any Comptroller General who completes his term shall be reduced by one-fourth of 1 per centum for each full month he is under the age of sixty-five at such completion. Any Comptroller General who becomes permanently disabled from performing his duties shall be retired and shall receive an annuity during the remainder of his life equal to the salary payable for his office at the time of retirement if he has served at least ten years therein or equal to one-half of such salary if he has served less than ten years. The annuities provided for herein shall be paid by the General Accounting Office. No person receiving benefits under this Act shall receive any other retirement benefit under any other law of the United States.²⁹

²⁸ Matter omitted pertains to salary. See page H-30

²⁹ Added by Act of July 28, 1953, Ch. 256, 67 Stat. 229.

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.

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AUDIT OF CONGRESSIONAL OFFICES

HOUSE OF REPRESENTATIVES—OFFICE OF THE SERGEANT AT ARMS

(Act of July 26, 1949, Public Law 190, 81st Cong.,
ch. 366, 63 Stat. 482)

SERGEANT AT ARMS; ON-THE-SPOT AUDITS OF FISCAL RECORDS

In order to provide additional protection for the appropriated and trust funds of the Office of the Sergeant at Arms of the House of Representatives, the Comptroller General of the United States shall, not less frequently than once each six months, detail employees of the General Accounting Office to make an on-the-spot audit of all receipts and disbursements pertaining to the fiscal records of such Office of the Sergeant at Arms. The Comptroller General shall report to the Speaker and Sergeant at Arms of the House of Representatives the results of each such audit.

2 U.S.C. 81a

HOUSE BEAUTY SHOP

THE LEGISLATIVE BRANCH APPROPRIATION ACT, 1970

(Public Law 91-145, approved December 2, 1969,
83 Stat. 338)

HOUSE BEAUTY SHOP

The management of the House Beauty Shop and all matters connected therewith shall be under the direction of a select committee to be composed of three Members of the House of Representatives to be appointed by the Speaker, one of whom shall be designated as Chairman. Any vacancy occurring in the membership of the committee shall be filled in the manner in which the original appointment was made. The committee is authorized to issue such rules and regulations as it may deem necessary for the operation and the employment of necessary assistance for the conduct of said Beauty Shop by such business methods as may produce the best results consistent with economical and modern management.

Effective the first of the month following approval of this Act, there is established in the Treasury of the United States a revolving fund for the House Beauty Shop. The revolving fund shall be self-sustaining. The net assets of the Shop on the effective date of this section shall constitute the capital of the fund and the existing liabilities shall be paid from the fund. All moneys thereafter received by the House Beauty Shop from fees for services or from any other source shall be deposited in such fund; and moneys in such fund shall be available without

fiscal year limitation for disbursement by the Clerk of the House of Representatives for all expenses of the Shop, including but not limited to the care, maintenance, and operation of the Shop, procurement of supplies and equipment, and compensation of personnel.

An adequate system of accounts for the revolving fund shall be maintained and financial reports prepared on the basis of such accounts. The activities of the Shop shall be subject to audit by the General Accounting Office at such times as the select committee may direct, and reports of such audits shall be furnished to the Speaker of the House, to the select committee, and to the Clerk of the House. The Comptroller General, or any of his duly authorized representatives, shall have access for the purposes of audit and examination to such books, documents, papers, records, personnel, and facilities of the Shop as he may deem necessary.

The net profit established by the General Accounting Office audit, after restoring any impairment of capital and providing for replacement of equipment, shall be transferred to the general fund of the Treasury.

CAPITOL GUIDE SERVICE

THE LEGISLATIVE REORGANIZATION ACT OF 1970

(Public Law 91-510, approved October 26, 1970, 84 Stat. 1140)

40 U.S.C. 851nt

SEC. 443. (c) As soon as practicable after the effective date of this section but not later than the close of the sixtieth day after such effective date, the Capitol Guide Board shall, out of the assets and property transferred under subsection (b) of this section, on the basis of a special audit which shall be conducted by the General Accounting Office—

(1) settle and pay any outstanding accounts payable of the United States Capitol Guides,

(2) discharge the financial and other obligations of the United States Capitol Guides (including reimbursement to purchasers of tickets for guided tours which are purchased and paid for in advance of intended use and are unused), and

(3) otherwise wind up the affairs of the United States Capitol Guides,

which exist immediately prior to such effective date. The Capitol Guide Board shall dispose of any net monetary amounts remaining after the winding up of the affairs of the United States Capitol Guides, in accordance with the practices and procedures of the United States Capitol Guides, existing immediately prior to the effective date of this section, with respect to disposal of monetary surpluses.

**PRIVATE ORGANIZATIONS CONDUCTING
ACTIVITIES AND PERFORMING SERVICES ON
CAPITOL BUILDINGS AND GROUNDS**

THE LEGISLATIVE REORGANIZATION ACT OF 1970

(Public Law 91-510, approved October 26, 1970,
84 Stat. 1140)

**AUDIT OF ACCOUNTS OF CERTAIN PRIVATE
ORGANIZATIONS**

SEC. 451. (a) Any private organization, except political parties and committees constituted for election of Federal officials, whether or not organized for profit and whether or not any of its income inures to the benefit of any person, which performs services or conducts activities in or on the United States Capitol Buildings or Grounds, as defined by or pursuant to law, shall be subject, for each year in which it performs such services or conducts such activities, to a special audit of its accounts which shall be conducted by the General Accounting Office. The results of such audit shall be reported by the Comptroller General to the Senate and House of Representatives.

40 U.S.C. 193m-1

NOTE—Included among the private organizations which will be audited under this Section are:

1. Majority Printing Clerk of the House of Representatives
2. Minority Printing Clerk of the House of Representatives
3. Credit Union of the United States Senate
4. Credit Union of the House of Representatives
5. Senate Office Beauty Shop
6. Senate Employees' Barber Shop
7. Capitol Historical Society
8. Ann's Newsstand

Limited review of the following activities is also included:

1. Combined Airline Ticket Offices
2. Railroad Ticket Office
3. Western Union
4. C & P Telephone Company
5. Vending machine companies
6. Commercial reporters

LEGISLATIVE BRANCH APPROPRIATION ACT, 1976

(Public Law 94-59, approved July 25, 1975, 89 Stat. 283)

TITLE III

JOINT ITEMS

* * * * *

OFFICE OF THE ATTENDING PHYSICIAN REVOLVING FUND

Effective the first of the month following approval of this Act, there is established in the Treasury of the United States a

revolving fund for the Office of the Attending Physician. The amount on deposit in the suspense fund maintained by the Clerk of the House for the Attending Physician's receipts on the effective date of this Act shall constitute the capital of the fund. All moneys thereafter received by the Office of the Attending Physician from the sale of drugs or from any other source shall be deposited in such fund; and moneys in such fund shall be available without fiscal year limitation for the purchase of drugs for resale by the Office of the Attending Physician. An adequate system of accounts for the revolving fund shall be maintained and financial reports prepared on the basis of such accounts by the Office of the Attending Physician. The activities of the office shall be subject to audit by the General Accounting Office and reports of such audits shall be furnished to the Speaker of the House, to the President of the Senate, to the appropriate committees of Congress, and to the Clerk of the House. The Comptroller General, or any of his duly authorized representatives, shall have access for the purpose of audit and examination to such documents, papers and records of the Office of the Attending Physician as he may deem necessary.

The net profit established by the General Accounting Office audit, after restoring any impairment of capital, shall be transferred to the general fund of the Treasury.

EMPLOYMENT

(Chapter 307, Title 18, United States Code)

PURCHASE OF PRISON-MADE PRODUCTS BY FEDERAL DEPARTMENTS

SEC. 4124. The several Federal departments and agencies and all other Government institutions of the United States shall purchase at not to exceed current market prices, such products of the industries authorized by this chapter as meet their requirements and may be available.

Disputes as to the price, quality, character, or suitability of such products shall be arbitrated by a board consisting of the Comptroller General of the United States, the Administrator of General Services, and the Director of the Office of Management and Budget, or their representatives. Their decision shall be final and binding upon all parties.

PRISON INDUSTRIES FUND; USE AND SETTLEMENT OF ACCOUNTS

SEC. 4126. All monies under the control of Federal Prison Industries, or received from the sale of the products or by-products of such Industries, or for the services of federal prisoners, shall be deposited or covered into the Treasury of the United States to the credit of the Prison Industries Fund and withdrawn therefrom only pursuant to accountable warrants or certificates of settlement issued by the General Accounting Office.

All valid claims and obligations payable out of said fund shall be assumed by the corporation.

The corporation, in accordance with the laws generally applicable to the expenditures of the several departments and establishments of the government, is authorized to employ the fund, and any earnings that may accrue to the corporation, as operating capital in performing the duties imposed by this chapter; in the repair, alteration, erection and maintenance of industrial buildings and equipment; in the vocational training of inmates without regard to their industrial or other assignments; in paying, under rules and regulations promulgated by the Attorney General, compensation to inmates employed in any industry, or performing outstanding services in institutional operations, and compensation to inmates or their dependents for injuries suffered in any industry or in any work activity in connection with the maintenance or operation of the institution where confined. In no event shall compensation be paid in a greater amount than that provided in the Federal Employees' Compensation Act.

Accounts of all receipts and disbursements of the corporation shall be rendered to the General Accounting Office for

settlement and adjustment, as required by the Comptroller General.

Such accounting shall include all fiscal transactions of the corporation, whether involving appropriated moneys, capital, or receipts from other sources.

COMMUNICATIONS ACT OF 1934

(Act of June 19, 1934, ch. 652, 48 Stat. 1064)

TITLE III—SPECIAL PROVISIONS RELATING TO RADIO

* * * * *

PART IV—GRANTS FOR NONCOMMERCIAL EDUCATIONAL BROADCASTING FACILITIES: CORPORATION FOR PUBLIC BROADCASTING

* * * * *

SUBPART B—CORPORATION FOR PUBLIC BROADCASTING

SEC. 396.¹⁰ * * *

RECORDS AND AUDIT

(1) * * * (2)(A) The financial transactions of the Corporation for any fiscal year during which Federal funds are available to finance any portion of its operations may be audited by the General Accounting Office in accordance with the principles and procedures applicable to commercial corporate transactions and under such rules and regulations as may be prescribed by the Comptroller General of the United States. Any such audit shall be conducted at the place or places where accounts of the Corporation are normally kept. The representative of the General Accounting Office shall have access to all books, accounts, records, reports, files, and all other papers, things, or property belonging to or in use by the Corporation pertaining to its financial transactions and necessary to facilitate the audit, and they shall be afforded full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians. All such books, accounts, records, reports, files, papers and property of the Corporation shall remain in possession and custody of the Corporation.

(B) A report of each such audit shall be made by the Comptroller General to the Congress.^{10a} The report to the Congress shall contain such comments and information as the Comptroller General may deem necessary to inform Congress of the financial operations and condition of the Corporation,

¹⁰ Sec. 396 as added by sec. 201 (9) of the Public Broadcasting Act of 1967, Pub. L. 90-129, November 7, 1967, 81 Stat. 372.

^{10a} Subsection 396(i) of the Communications Act of 1934, as amended, 47 U.S.C. 396(i) provides in pertinent part that: " * * * The officers and directors of the Corporation shall be available to testify before appropriate committees of the Congress with respect to such report, the report of any audit made by the Comptroller General pursuant to subsection 396(1), or any other matter which any such committee may determine.

together with such recommendations with respect thereto as he may deem advisable. The report shall also show specifically any program, expenditure, or other financial transaction or undertaking observed in the course of the audit, which, in the opinion of the Comptroller General, has been carried on or made without authority of law. A copy of each report shall be furnished to the President, to the Secretary, and to the Corporation at the time submitted to the Congress.

(3) (A) Each recipient of assistance by grant or contract, other than a fixed price contract awarded pursuant to competitive bidding procedures, under this section shall keep such records as may be reasonably necessary to 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.

(B) The Corporation or any of its duly authorized representatives, shall have access for the purpose of audit and examination of any books, documents, papers, and records of the recipient that are pertinent to assistance received under this section. The Comptroller General of the United States or any of his duly authorized representatives shall also have access thereto for such purpose during any fiscal year for which Federal funds are available to the Corporation.

FEDERAL HOME LOAN BANK ACT

(Act of July 22, 1932, ch. 522, 47 Stat. 725)

* * * * *

12 U.S.C. 1438

SEC. 18.¹¹ * * * * *
(c) * * * (6) With respect to its functions under this subsection the board [Federal Home Loan Bank Board] shall (A) annually prepare and submit a budget program as provided in title I of the Government Corporation Control Act with regard to wholly owned Government corporations, and for purposes of this sentence, the terms "wholly owned Government corporations" and "Government corporations," wherever used in such title, shall include the board, and (B) maintain an integral set of accounts which shall be audited annually by the General Accounting Office in accordance with the principles and procedures applicable to commercial corporate transactions as provided in such title, and no other audit, settlement, or adjustment shall be required with respect to transactions under this subsection or with respect to claims, demands, or accounts by or against any person arising thereunder. The first budget program shall be for the first full fiscal year beginning on or after the date of the enactment of this subsection, and the first audit shall be for the remainder of the fiscal year in which this subsection is enacted. Except as otherwise provided in this subsection or by the board, the provisions of this subsection and the functions thereby or thereunder subsisting shall be applicable and exercisable notwithstanding and without regard to the Act of June 20, 1938 (D.C. Code, secs. 5-413-5-428), except that the proviso of section 16 thereof shall apply to any building constructed under this subsection, and section 306 of the Act of July 30, 1947 (61 Stat. 584), or any other provision of law relating to the construction, alteration, repair, or furnishing of public or other buildings or structures or the obtaining of sites therefor, but any person or body in whom any such function is vested may provide for delegation or redelegation of the exercise of such function.

DEPARTMENT OF MEDICINE AND SURGERY

(United States Code, Title 38, Chap. 73.)

SEC. 4108.¹² Personnel administration

(a) Notwithstanding any law, Executive order, or regulation, the Administrator shall prescribe by regulation the hours and conditions of employment and leaves of absence of physicians, dentists, and nurses appointed

¹¹As amended by Pub. L. 89-754, sec. 1016(b), November 3, 1966, 80 Stat. 1255.

¹²38 U.S.C. 4108 as amended by Pub. L. 93-82, approved August 2, 1973, Title II, Sec 204(a), 87 Stat. 190.

to the Department of Medicine and Surgery, except that the hours of employment in carrying out responsibilities under this title of any physician, dentist (other than an intern or resident appointed pursuant to section 4114 of this title), or nurse appointed on a full-time basis who accepts responsibilities for carrying out professional services for remuneration other than those assigned under this title, shall consist of not less than eighty hours in a biweekly pay period (as that term is used in section 5504 of title 5), and no such person may—

* * * * *

(6) perform, in the course of carrying out his responsibilities under this title, professional services for the purpose of generating money for any fund or account which is maintained by an affiliated institution for the benefit of such institution, or for his personal benefit, or both, and in the case of any such fund or account established before the effective date of this subsection—

(A) the affiliated institution shall submit semiannually an accounting to the Administrator and to the Comptroller General of the United States with respect to such fund or account, and thereafter shall maintain such fund or account subject to full public disclosure and audit by the Administrator and the Comptroller General for a period of three years or for such longer period as the Administrator shall prescribe, and

(B) no physician, dentist, or nurse may receive, after the effective date of this subsection, any cash from amounts deposited in such fund or account derived from services performed prior to the effective date of this subsection.

(b) As used in this section, the term "affiliated institution" means any medical school or other institution of higher learning with which the Administrator has a contract or agreement pursuant to section 4112(b) of this title for the training or education of health manpower.

(c) As used in this section, the term "remuneration" means the receipt of any amount of monetary benefit from any non-Veterans' Administration source in payment for carrying out any professional responsibilities.

VETERANS' CANTEEN SERVICE

(Chapter 75, Title 38, United States Code)

SEC. 4207.¹³ Audit of accounts

The Service shall maintain a set of accounts which shall be audited by the Comptroller General in accordance with the provisions of the Accounting and Auditing Act of 1950.

GUAM GOVERNMENT COMPTROLLER

ORGANIC ACT OF GUAM

(Act of August 1, 1950, ch. 512, 64 Stat. 384)

SEC. 9—A.¹⁴ * * *

(g) As soon after the close of each fiscal year as the accounts of said fiscal year may be examined and adjusted, the government comptroller shall submit to the Governor of Guam and the Secretary of the Interior an annual report of the fiscal condition of the government, showing the receipts and disbursements of the various departments and agencies of the government. The Secretary of the Interior shall submit such report along with his comments and recommendations to the President of the Senate and the Speaker of the House of Representatives.

(h) The government comptroller shall make such other reports as may be required by the Governor of Guam, the Comptroller General of the United States, or the Secretary of the Interior.

(i) The office and activities of the government comptroller of Guam shall be subject to review by the Comptroller General of the United States, and reports thereon shall be made by him to the Governor, the Secretary of

¹³ Sec. 4207 as amended by Pub. L. 93-604, sec. 704, January 2, 1975, 88 Stat. 1964.

¹⁴ Sec. 9—A as added by Pub. L. 90-497, sec. 5, Sept. 11, 1968, 82 Stat. 845.

SEC. 634. Reports and Information.

22 U.S.C. 2394

* * * * *

(c) None of the funds made available pursuant to the provisions of this Act shall be used to carry out any provision of this Act in any country or with respect to any project or activity, after the expiration of the thirty-five-day period which begins on the date the General Accounting Office or any committee of the Congress charged with considering legislation, appropriations or expenditures under this Act, has delivered to the office of the head of any agency carrying out such provision, a written request that it be furnished any document, paper, communication, audit, review, finding, recommendation, report, or other material in its custody or control relating to the administration of such provision in such country or with respect to such project or activity, unless and until there has been furnished to the General Accounting Office, or to such committee, as the case may be, (1) the document, paper, communication, audit, review, finding, recommendation, report, or other material so requested, or (2) a certification by the President that he has forbidden the furnishing thereof pursuant to request and his reason for so doing.

* * * * *

SEC. 635. General Authorities.

22 U.S.C. 2395

* * * * *

(g) In making loans and sales under this Act, the President—

* * * * *

(5) shall cause to be maintained an integral set of accounts which shall be audited by the General Accounting Office in accordance with principles and procedures applicable to commercial corporate transactions as provided by the Government Corporation Control Act, as amended.

SEC. 636. Provisions on the use of funds.

22 U.S.C. 2396

(a) Appropriations for the purposes of or pursuant to this Act (except for part II), allocations to any agency of the United States Government, from other appropriations, for functions directly related to the purposes of this Act, and funds made available for other purposes to the agency primarily responsible for administering part I, shall be available for:

* * * * *

(8) expenditures (not to exceed \$50,000 in any fiscal year except as may otherwise be provided in an appropriation or other Act) of a confidential character other than entertainment: *Provided*, That a certificate of the amount of each such expenditure, the nature of which it is considered inadvisable to specify, shall be made by the head of the agency primarily responsible for administering part I or such person as he may designate, and every such certificate shall be deemed a sufficient voucher for the amount therein specified;²⁶

CHAPTER III—MISCELLANEOUS PROVISIONS

* * * * *

SEC. 658.²⁷ Limitation on the use of funds.

(a) Except as otherwise provided in this section, none of the funds appropriated to carry out the provisions of this Act or the Foreign Military Sales Act shall be obligated or expended until the Comptroller General of the United States certifies to the Congress that all funds previously appropriated and thereafter impounded during the fiscal year 1971 for programs and activities administered by or under the direction of the Department of Agriculture, the Department of Housing and Urban Development, and the Department of Health, Education, and Welfare have been released for obligation and expenditure.

(b) The provisions of this section shall not apply—

(1) to funds being withheld in accordance with specific requirements of law; and

(2) to appropriations obligated or expended prior to April 30, 1972.

²⁶ Pub. L. 92-226, Pt. II, sec. 202(b), Feb. 7, 1972, 86 Stat. 27 provided as follows:

(b) Chapter 4 of part I of the Foreign Assistance Act of 1961 is hereby repealed. References to such chapter or any sections thereof shall hereafter be deemed to be references to chapter 4 of part II of the Foreign Assistance Act of 1961, as added by subsection (a) of this section, or to appropriate sections thereof. All references to part I of the Foreign Assistance Act of 1961 shall hereafter be deemed to be references also to chapter 4 of part II, and all references to part II of such Act shall be deemed not to include chapter 4 of such part II.

²⁷ Sec. 658 as added by Pub. L. 92-226, Pt. III, sec. 304, Feb. 7, 1972, 86 Stat. 20.

INTER-AMERICAN DEVELOPMENT BANK ACT

(Public Law 86-147, approved August 7, 1959, 73 Stat. 299)

SEC. 14.²⁸ (a) The Secretary of the Treasury shall instruct the United States Executive Director to propose the establishment by the Board of Executive Directors of a program of selective but continuing independent and comprehensive audit of the Inter-American Development Bank, in accordance with such terms of reference as the Board of Executive Directors itself (or through a subcommittee), may prescribe. Such proposal shall provide that the audit reports be submitted to the Board of Executive Directors and to the Board of Governors.

22 U.S.C. 2831

(b) The Comptroller General of the United States shall prepare for the Secretary of the Treasury the scope of the audit and the auditing and reporting standards for the use of the United States Executive Director in assisting in the formulation of the terms of reference.

(c) The reports of the National Advisory Council on International Monetary and Financial Policies to the Congress shall include, among other things, an appraisal of the effectiveness of the implementation and administration of the loans made by the Bank based upon the audit reports. The Comptroller General shall periodically review the reports of audit and findings issued and report to the Secretary of the Treasury and the Congress any suggestions he might have in improving the scope of the audit or auditing and reporting standards of the independent auditing firm, group, or staff.

²⁸ Sec. 14 was added by Public Law 90-88, Sec. 1, September 22, 1967, 81 Stat. 227.

FEDERAL PROPERTY AND ADMINISTRATIVE
SERVICES ACT OF 1949

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

TITLE I—ORGANIZATION

* * * * *

GENERAL SUPPLY FUND

40 U.S.C. 756

SEC. 109. (a)²⁹ There is hereby authorized to be set aside in the Treasury a special fund which shall be known as the General Supply Fund. Such fund shall be composed of the assets of the general supply fund (including any surplus therein) created by section 3 of the Act of February 27, 1929 (45 Stat. 1342, 41 U.S.C. 7c), and transferred to the Administrator by section 102 of this Act, and such sums as may be appropriated thereto and the value, as determined by the Administrator, of inventories of personal property from time to time transferred to the Administrator by other executive agencies under authority of section 201(a)(2) to the extent that payment is not made or credit allowed therefor, and the fund shall assume all of the liabilities, obligations, and commitments of the general supply fund created by such Act of February 27, 1929. The General Supply Fund shall be available for use by or under the direction and control of the Administrator (1) for procuring personal property (including the purchase from or through the Public Printer, for warehouse issue, of standard forms, blankbook work, standard specifications, and other printed material in common use by Federal agencies not available through the Superintendent of Documents) and nonpersonal services for the use of Federal agencies in the proper discharge of their responsibilities, and (2) for paying the purchase price, transportation of personal property and services, and the cost of personal services employed directly in the repair, rehabilitation, and conversion of personal property.

* * * * *

(e)³⁰ (1) As of June 30 of each year, there shall be covered into the United States Treasury as miscellaneous receipts any surplus in the General Supply Fund, all assets, liabilities, and prior losses considered, above the amounts transferred or appropriated to establish and maintain said fund.

²⁹Subsec. 109(a) as amended by Act of September 5, 1950, ch. 8, secs. 1&2(a), 64 Stat. 578; Act of July 12, 1952, ch. 703, sec. 1(c) & (d), 66 Stat. 593; Pub. L. 87-372, subsec. (a), October 4, 1961, 75 Stat. 802; Pub. L. 87-600, sec. 1(a) & (d), Aug. 24, 1962, 76 Stat. 401.

³⁰Subsec. 109(e) as amended by Pub. L. 93-604, sec. 701, January 2, 1975, 88 Stat. 1963.

FEDERAL ENERGY ADMINISTRATION ACT OF 1974

(Public Law 93-275, approved May 7, 1974, 88 Stat. 96)

PART A—FEDERAL ENERGY ADMINISTRATION

ADMINISTRATIVE PROVISIONS

SEC. 7. * * * (j) The Administration, in connection with the exercise of the authority under this Act, shall be considered an independent Federal regulatory agency for the purposes of sections 3502 and 3512 of title 44 of the United States Code.

15 U.S.C. 766

* * * * *

ACCESS TO INFORMATION BY THE COMPTROLLER GENERAL

SEC. 12. (a) For the duration of this Act, the Comptroller General of the United States shall monitor and evaluate the operations of the Administration including its reporting activities. The Comptroller General shall (1) conduct studies of existing statutes and regulations governing the Administration's programs; (2) review the policies and practices of the Administration; (3) review and evaluate the procedures followed by the Administrator in gathering, analyzing, and interpreting energy statistics, data, and information related to the management and conservation of energy, including but not limited to data related to energy costs, supply, demand, industry structure, and environmental impacts; and (4) evaluate particular projects or programs. The Comptroller General shall have access to such data within the possession or control of the Administration from any public or private source whatever, notwithstanding the provisions of any other law, as are necessary to carry out his responsibilities under this Act and shall report to the Congress at such times as he deems appropriate with respect to the Administration's programs, including his recommendations for modifications in existing laws, regulations, procedures, and practices.

15 U.S.C. 771

(b) The Comptroller General or any of his authorized representatives in carrying out his responsibilities under this section may request access to any books, documents, papers, statistics, data, records, and information of any person owning or operating facilities or business premises who is engaged in any phase of supply or major energy consumption, where such material relates to the purposes of this Act, including but not limited to energy costs, demand, supply, industry structure, and environmental impacts. The Comptroller General may request such person to submit in writing such energy information as the Comptroller General may prescribe.

(c) The Comptroller General of the United States, or any of his duly authorized representatives, shall have access to and the right to examine any books, documents, papers, records, or other recorded information of any recipients of Federal

funds or assistance under contracts, leases, cooperative agreements, or other transactions entered into pursuant to subsection (d) or (g) of section 7 of this Act which in the opinion of the Comptroller General may be related or pertinent to such contracts, leases, cooperative agreements, or similar transactions.

(d) To assist in carrying out his responsibilities under this section, the Comptroller General may, with the concurrence of a duly established committee of Congress having legislative or investigative jurisdiction over the subject matter and upon the adoption of a resolution by such a committee which sets forth specifically the scope and necessity therefor, and the specific identity of those persons from whom information is sought, sign and issue subpoenas requiring the production of the books, documents, papers, statistics, data, records, and information referred to in subsection (b) of this section.

(e) In case of disobedience to a subpoena issued under subsection (d) of this section, the Comptroller General may invoke the aid of any district court of the United States in requiring the production of the books, documents, papers, statistics, data, records, and information referred to in subsection (b) of this section. Any district court of the United States within the jurisdiction where such person is found or transacts business may, in case of contumacy or refusal to obey a subpoena issued by the Comptroller General, issue an order requiring such person to produce the books, documents, papers, statistics, data, records, or information; and any failure to obey such order of the court shall be punished by the court as a contempt thereof.

(f) Reports submitted by the Comptroller General to the Congress pursuant to this section shall be available to the public at reasonable cost and upon identifiable request. The Comptroller General may not disclose to the public any information which concerns or relates to a trade secret or other matter referred to in section 1905 of title 18, United States Code, except that such information shall be disclosed by the Comptroller General or the Administrator, in a manner designed to preserve its confidentiality—

- (1) to other Federal Government departments, agencies, and officials for official use upon request;
- (2) to committees of Congress upon request; and
- (3) to a court in any judicial proceeding under court order.

* * * * *

EFFECTIVE DATE; TERMINATION DATE

SEC. 30. This Act shall become effective sixty days after the date of enactment or sooner if the President publishes notice in the Federal Register. This Act shall terminate December 31, 1977.^{49a}

^{49a} Sec. 30 as amended by Pub. L. 94-332, June 30, 1976, 90 Stat. 784 and Pub. L. 94-385, Aug. 14, 1976, sec. 112(a), 90 Stat. 1132.

PROFESSIONAL AUDIT REVIEW OF PERFORMANCE OF OFFICE

SEC. 55.^{49b} (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, 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

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

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.

PART B—OFFICE OF ENERGY INFORMATION AND ANALYSIS

* * * * * 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.

COMMODITY EXCHANGE ACT

(Act of September 21, 1922, ch. 369, 42 Stat. 998)⁵⁰

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

⁵⁰ 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.

within one hundred and twenty days after the end of each fiscal year detailing the operations of the Commission during such fiscal year. The Commission shall include in such report such information, data, and recommendations for further legislation as it may deem advisable with respect to the administration of this Act and its powers and functions under this Act.

The Comptroller General of the United States shall conduct reviews and audits of the Commission and make reports thereon. For the purpose of conducting such reviews and audits the Comptroller General shall be furnished such information regarding the powers, duties, organizations, transactions, operations, and activities of the Commission as he may require and he and his duly authorized representatives shall, for the purpose of securing such information, have access to and the right to examine any books, documents, papers, or records of the Commission except that in his reports the Comptroller General shall not include data and information which would separately disclose the business transactions of any person and trade secrets or names of customers, although such data shall be provided upon request by any committee of either House of Congress acting within the scope of its jurisdiction.⁵¹

NATIONAL COMMISSION ON ELECTRONIC FUND TRANSFERS

For Comptroller General audit authority see sec. 205(b) of Pub. L. 93-495, approved October 28, 1974, 88 Stat. 1510, set forth on page H-21.

FEDERAL WATER POLLUTION CONTROL ACT AMENDMENTS OF 1972

(Public Law 92-500, approved October 18, 1972, 86 Stat. 816)

OVERSIGHT STUDY

SEC. 5. In order to assist the Congress in the conduct of oversight responsibilities the Comptroller General of the United States shall conduct a study and review of the research, pilot, and demonstration programs related to prevention and control of water pollution, including waste treatment and disposal techniques, which are conducted, supported, or assisted by any agency of the Federal Government pursuant to any Federal law or regulation and assess conflicts between, and the coordination and efficacy of, such programs, and make a report to the Congress thereon by October 1, 1973.

31 U.S.C. 1251 nt.

* * * * *

EFFICIENCY STUDY

SEC. 11. The President shall conduct a full and complete investigation and study of ways and means of utilizing in the

33 U.S.C. 1251 nts.

⁵¹ Sec. 8, as amended by Pub. L. 93-463, title I, sec. 105, October 23, 1974, 88 Stat. 1392.

most effective manner all of the various resources, facilities, and personnel of the Federal Government in order most efficiently to carry out the objective of the Federal Water Pollution Control Act. He shall utilize in conducting such investigation and study, the General Accounting Office. He shall report the results of such investigation and study together with his recommendations to Congress not later than two hundred and seventy days after the date of enactment of this Act.

FEDERAL ADVISORY COMMITTEE ACT

(Public Law 92-463, approved October 6, 1972,
86 Stat. 770)

5 U.S.C. App. I 12

SEC. 12. (a) Each agency shall keep records as will fully disclose the disposition of any funds which may be at the disposal of its advisory committees and the nature and extent of their activities. The General Services Administration, or such other agency as the President may designate, shall maintain financial records with respect to Presidential advisory committees. 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 such records.

GENERAL EDUCATION PROVISIONS ACT

(Public Law 90-247, approved January 2, 1968,
title IV, 81 Stat. 847)⁵³

⁵³ Title IV of Pub. L. 90-247 was generally amended by title IV of Pub. L. 91-230, sec. 401(a) (1)-(10), April 13, 1970, 84 Stat. 164. Sec. 401 (d) as amended provides that "this title may be cited as the 'General Education Provisions Act.'"

JOHN F. KENNEDY CENTER ACT

(Public Law 85-874, approved September 2, 1958,
72 Stat. 1698)⁵⁶

SEC. 6(f).⁵⁷ The General Accounting Office is authorized and directed to review and audit, regularly, the accounts of the Kennedy Center for the Performing Arts, for the purpose of determining the continuing ability of the Center to pay its share of future operating costs, and for the purpose of assuring that the cost-of-living formula fairly and accurately reflects the use of the building.

NEW YORK CITY SEASONAL FINANCING ACT OF 1975

(Public Law 94-143, approved December 9, 1975,
89 Stat. 797)

AUDITS

SEC. 10. (a) No loan may be made under this Act for the benefit of any State or city unless the General Accounting Office is authorized to make such audits as may be deemed appropriate by either the Secretary or the General Accounting Office of all accounts, books, records, and transactions of the State, the political subdivision, if any, involved, and any agency or instrumentality of such State or political subdivision. The General Accounting Office shall report the results of any such audit to the Secretary and to the Congress.

31 U.S.C. 1509

FEDERAL FOOD, DRUG, AND COSMETIC ACT

For provisions of law providing for audit of Federal agencies developing performance standards for medical devices see page D-61.

FEDERAL NONNUCLEAR ENERGY RESEARCH AND DEVELOPMENT ACT OF 1974

(Public Law 93-577, approved December 31, 1974, 88 Stat.
1879)

CENTRAL SOURCE OF NONNUCLEAR ENERGY INFORMATION

SEC. 17.⁵⁸ The Administrator shall promptly establish, develop, acquire, and maintain a central source of information on all energy resources and technology in furtherance of the Administrator's research, development, and demonstration

42 U.S.C. 5916

⁵⁶ Formerly the National Cultural Center Act; renamed by sec. 1(1) of Pub. L. 88-260, Jan. 23, 1964, 78 Stat. 4.

⁵⁷ Section 6(f) as added by Pub. L. 94-119, Oct. 21, 1975, 89 Stat. 608.

⁵⁸ Sec. 17 as added by sec. 312 of Pub. L. 94-187, Dec. 31, 1975, 89 Stat. 1075.

mission carried out directly or indirectly under this Act. When the Administrator determines that such information is needed to carry out the purposes of this Act, he may acquire proprietary and other information (a) by purchase through negotiation or by donation from any person, or (b) from another Federal agency. The information maintained by the Administrator shall be made available to the public, subject to the provisions of section 552 of title 5, United States Code, and section 1905 of title 18, United States Code, and to other Government agencies in a manner that will facilitate its dissemination: *Provided*, That upon a showing satisfactory to the Administrator by any person that any information, or portion thereof, obtained under this section by the Administrator directly or indirectly from such person, would, if made public, divulge (1) trade secrets or (2) other proprietary information of such person, the Administrator shall not disclose such information and disclosure thereof shall be punishable under section 1905 of title 18, United States Code: *Provided further*, That the Administrator shall, upon request, provide such information to (a) any delegate of the Administrator for the purpose of carrying out this Act, and (b) the Attorney General, the Secretary of Agriculture, the Secretary of the Interior, the Federal Trade Commission, the Federal Energy Administration, the Environmental Protection Agency, the Federal Power Commission, the General Accounting Office, other Federal agencies, when necessary to carry out their duties and responsibilities under this and other statutes, but such agencies and agency heads shall not release such information to the public. This section is not authority to withhold information from Congress or any committee of Congress upon request of the chairman.

WASHINGTON METROPOLITAN AREA TRANSIT AUTHORITY COMPACT

(As consented to, adopted and enacted by Public Law 89-774,
sec. 1, November 6, 1966, 80 Stat. 1324)⁵⁹

70. (b) The financial transactions of the Board [of Directors of the Washington Metropolitan Area Transit Authority] shall be subject to audit by the United States General Accounting Office in accordance with the principles and procedures applicable to commercial corporate transactions and under such rules and regulations as may be prescribed by the Comptroller General of the United States. The audit shall be

⁵⁹ The Washington Metropolitan Area Transit Authority Compact is title III of the Washington Metropolitan Area Transit Regulation Compact, which was consented to, adopted and enacted by Pub. L. 86-774, sec. 1, Sept. 15, 1960, 74 Stat. 1031, D.C. Code 1-1410.

conducted at the place or places where the accounts of the board are kept.⁶⁰

ACQUISITION OF MASS TRANSIT BUS SYSTEM

NATIONAL CAPITAL AREA TRANSIT ACT OF 1972

(Public Law 92-517, approved October 21, 1972,
86 Stat. 999)

TITLE V

AUDIT AND REVIEW

SEC. 501. The Comptroller General of the United States shall have access to all books, records, papers, and accounts and operations of the Transit Authority, and any company with which the Transit Authority is conducting negotiations under this Act, and any company eligible to receive or receiving any funds authorized by this Act. The Comptroller General is authorized to inspect any facility or real or personal property of the Transit Authority or of such companies.

D.C. Code 1-1517

FOREIGN GIFTS

(Act of August 1, 1956, Ch. 841, 70 Stat. 891)

SEC. 20.⁶¹ Any expenditure for any gift for any person of any foreign country which involves any funds made available to meet unforeseen emergencies arising in the Diplomatic and Consular Service shall be audited by the Comptroller General and reports thereon made to the Congress to such extent and at such times as he may determine necessary. The representatives of the General Accounting Office shall have access to all books, accounts, records, reports, files, and all other papers, things, or property pertaining to such expenditure and necessary to facilitate the audit.

22 U.S.C. 2690

⁶⁰ Sec. 6(d) of Pub. L. 89-774, Nov. 6, 1966, 80 Stat. 1353, D.C. Code 1-1436(d) provides: "In carrying out the audits provided for in section 70(b) of the Compact the representatives of the General Accounting Office shall have access to all books, accounts, financial records, reports, files, and all other papers, things, or property belonging to or in use by the Board and necessary to facilitate the audit, and they shall be afforded full facilities for verifying transactions with the balances or securities held by depositories, agents, and custodians."

⁶¹ Sec. 20 as added by sec. 116(a) of the Foreign Relations Authorization Act, fiscal year 1977, Pub. L. 94-350, July 12, 1976, 90 Stat. 827.

REVISED ORGANIC ACT OF THE VIRGIN ISLANDS

(Act of July 23, 1954, ch. 558, 68 Stat. 497)

USE OF CERTAIN PROCEEDS FOR EXPENDITURE; INCOME TAX
OBLIGATIONS OF INHABITANTS

48 U.S.C. 1642

SEC. 28(a). The proceeds of customs duties, the proceeds of the United States income tax, the proceeds of any taxes levied by the Congress on the inhabitants of the Virgin Islands, and the proceeds of all quarantine, passport, immigration, and naturalization fees collected in the Virgin Islands, less the cost of collecting all of said duties, taxes, and fees, shall be covered into the treasury of the Virgin Islands, and shall be available for expenditure as the Legislature of the Virgin Islands may provide:

NOTE—Appropriated funds are made available for the expenses and salaries of the Governor of the Virgin Islands and members of his staff; compensation and mileage of members of the insular legislature; and the salaries of the Government Comptroller and members of his staff. There is also transferred and paid over to the Virgin Islands by the United States Treasury, from internal revenue collections on articles produced in the Virgin Islands and imported into the United States, a sum equal to the total amount of the local revenue collected by the Government of the Virgin Islands during the fiscal year, as certified by the Government Comptroller of the Virgin Islands but limited to the total internal revenue collected less one percent.

We review the activities and reports of the Office of the Government Comptroller of the Virgin Islands as required by law (48 U.S.C. 1599). See page B-24. Although we do not have legislative authority to audit the Government of the Virgin Islands (see B-130632-O.M., Mar. 18, 1957), we nevertheless perform a limited review of the Government's operations in connection with our examinations into the accuracy and validity of the Government Comptroller's reports.

ORGANIC ACT OF GUAM

(Act of Aug. 1, 1950, ch. 52, 64 Stat. 384)

DUTIES AND TAXES TO CONSTITUTE FUND FOR BENEFITS
OF GUAM

SEC. 29.² All customs duties and Federal income taxes derived from Guam, the proceeds of all taxes collected under the internal revenue laws of the United States on articles produced in Guam and transported to the United States, its territories, or possessions, or consumed in Guam, and the proceeds of any other taxes which may be levied by the Congress on the inhabitants of Guam, and all quarantine, passport, immigration, and naturalization fees collected in Guam shall be covered into the treasury of Guam and held in account for the government of Guam, and shall be expended for the benefit and government of Guam in accordance with the annual budgets; except that nothing in this Act shall be construed to apply to any tax imposed by chapter 2 or 21 of title 26.

48 U.S.C. 1421h

NOTE—Under Public Law 90-497, approved September 11, 1968, 82 Stat. 842, the office of the government comptroller for Guam was established and provision was made for the review of the activities and reports by the General Accounting Office. See page B-22.

The comments concerning the review of the government of the Virgin Islands are applicable to the government of Guam.

DEPARTMENT OF JUSTICE

FEDERAL BUREAU OF INVESTIGATION

(Chapter 33, Title 28, United States Code)

SEC. 537.^{2a} Expenses of unforeseen emergencies of a confidential character.

Appropriations for the Federal Bureau of Investigation are available for expenses of unforeseen emergencies of a confidential character, when so specified in the appropriation concerned, to be spent under the direction of the Attorney General. The Attorney General shall certify the amount spent that he considers advisable not to specify, and his certification is a sufficient voucher for the amount therein expressed to have been spent.

² Sec. 29, as amended by Pub. L. 86-778, sec. 103(u), Sept. 13, 1960, 74 Stat. 941.

^{2a} Sec. 537 as added by Pub. L. 89-554, sec. 4(c), Sept. 6, 1966, 80 Stat. 617.

IMMIGRATION AND NATURALIZATION SERVICE

EMERGENCY EXPENSES

(Act of July 28, 1950, Ch. 503, 64 Stat. 380)

8 U.S.C. 1555 SEC. 6. Appropriations now or hereafter provided for the Immigration and Naturalization Service shall be available for payment of

* * * * *

(e) when so specified in the appropriation concerned, expenses of unforeseen emergencies of a confidential character, to be expended under the direction of the Attorney General, who shall make a certificate of the amount of any such expenditure 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.

OFFICE OF ALIEN PROPERTY

(Based on a provision in the Department of Justice Appropriation Act, 1965, Public Law 88-527, approved Aug. 31, 1964, 78 Stat. 716)

The Attorney General, or such officer as he may designate, is hereby authorized to pay out of any funds or other property or interest vested in him or transferred to him pursuant to or with respect to the Trading With the Enemy Act of October 6, 1917, as amended (50 U.S.C. App.), and the International Claims Settlement Act, as amended (22 U.S.C. 1631), necessary expenses incurred in carrying out the powers and duties conferred on the Attorney General pursuant to said acts: *Provided*, That not to exceed \$690,000 shall be available in the current fiscal year for the general administrative expenses of alien property activities, including rent of private or Government-owned space in the District of Columbia: *Provided further*, That on or before November 1 of the current fiscal year the Attorney General shall make a report to the Appropriations Committees of the Senate and the House of Representatives giving detailed information on all administrative and nonadministrative expenses incurred during the next preceding fiscal year in connection with the alien property activities; * * *

NOTE—In view of the fact that activities of this agency are carried on with nonappropriated funds together with the reporting requirements mentioned above, it has been considered that the Office of Alien Property is exempt from any duty to account to the General Accounting Office with respect to its fiscal transactions.

In a Comptroller General's decision dated May 28,

cally, if the expenditure may, in his judgement, be made public; and by making or causing the Secretary of State to make a certificate of the amount of such expenditure, 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.

PEACE CORPS ACT OF 1961

(Public Law 87-293, September 22, 1961, 75 Stat. 612)

SEC. 15. * * *

(d) funds available for the purposes of this Act shall be available for— 22 U.S.C. 2514(d)(7)

(7) expenditures (not to exceed \$5,000 in any fiscal year except as may be otherwise provided in an appropriation or other Act) not otherwise authorized by law to meet unforeseen emergencies or contingencies arising in the Peace Corps: *Provided*, That a certificate of the amount only of each such expenditure and that such expenditure was necessary to meet an unforeseen emergency or contingency, made by the Director of the Peace Corps or his designee, shall be deemed a sufficient voucher for the amount therein specified;

NOTE—Our audit involving these expenditures would be restricted to comparing the amounts on the certificates of expenditures on the vouchers with those on the Statement of Transactions and ascertaining whether the individual certifying the voucher has been properly authorized to certify.

FOREIGN CLAIMS SETTLEMENT COMMISSION
INTERNATIONAL CLAIMS SETTLEMENT ACT
OF 1949

(Act of March 10, 1949, Ch. 54, 64 Stat. 12)

TITLE I

SEC. 4. Claims.

The Commission shall notify all claimants of the approval or denial of their claims, stating the reasons and grounds therefor, and, if approved, shall notify such claimants of the amount for which such claims are approved. * * * The action of the Commission in allowing or denying any claims under this subchapter shall be final and conclusive on all questions of law and fact and not subject to review by the Secretary of State or any other official, department, agency, or establishment of the United States or by any court by mandamus or otherwise.

NOTE—In view of these restrictions, our examinations of claims adjudicated and paid by the commission under the acts cited above are limited to ascertaining whether significant computing, typographical, and other clerical errors have been made.

DEPARTMENT OF TRANSPORTATION
FEDERAL-AID HIGHWAY PROGRAM

(The Federal-aid highway programs are found in title 23 of the United States Code)

NOTE—Under this program, the Federal Government through the Bureau of Public Roads, shares the cost of building roads with the States. Costs so shared vary from 50 to 90 percent, with the actual work being done by the States.

In view of the large amounts of Federal funds authorized for these programs, the General Accounting Office, in connection with its audit of the Bureau of Public Roads, is interested in examining the programs, particularly at the State highway department level. The Office, however, does not have the authority to examine the records of the States or of the contractors employed by the States. It can require the Bureau of Public Roads to obtain from the States any supporting documents regarding program costs.

Arrangements have been made with the Bureau of Public Roads for GAO staff to go to the State highway departments for the purpose of making examinations. The Division Engineer of the Bureau introduces our representatives at the State highway departments upon the inception of an assignment but thereafter generally does not accompany them except on occasions when our representatives or the Bureau Division Office considers it desirable.

The administrative expenses of the Institution are paid from appropriated funds and are audited by the General Accounting Office. The trust funds are deposited with the Treasurer of the United States and checks are drawn by the Institution against such deposits. The Institution is required by law to submit to the Congress, at each session thereof, a report of the operations, expenditures, and condition of the Institution.

NATIONAL GALLERY OF ART

(Based on the act of Mar. 24, 1937, 50 Stat. 52, as amended)

ESTABLISHMENT; BOARD OF TRUSTEES

There is established in the Smithsonian Institution a bureau, which shall be directed by a board to be known as the Trustees of the National Gallery of Art, whose duty it shall be to maintain and administer the National Gallery of Art and site thereof and to execute such other functions as are vested in the board by sections 71-74 and 75 of this title.

20 U.S.C. 72

The actions of the board, including any payment made or directed to be made by it from any trust funds, shall not be subject to review by any officer or agency other than a court of law.

20 U.S.C. 74(d)

NOTE—The National Gallery of Art is a semiautonomous bureau in the Smithsonian Institution. The actions of the Board of Trustees of the National Gallery of Art, including any payment made or directed to be made by it from any trust funds, are not to be subject to review by any officer or agency other than a court of law.

RAILROAD RETIREMENT BOARD

THE RAILROAD RETIREMENT ACT OF 1974

(Public Law 93-445, October 16, 1974, 88 Stat. 305)³

SEC. 7. * * * (b)(1) The Board shall have and exercise all the duties and powers necessary to administer this Act. The Board shall take such steps as may be necessary to enforce such Act and make awards and certify payments. Decisions by the Board upon issues of law and fact relating to annuities or death benefits shall not be subject to review by any other administrative or accounting officer, agent, or employee of the United States.

45 U.S.C. 231f

* * * * *

(4) The Board shall from time to time certify to the Secretary of the Treasury the name and address of each

³ The Railroad Retirement Act of 1937, Act of August 29, 1935, ch. 812, 49 Stat. 967, as amended was amended in its entirety and completely revised by Pub. L. 93-445, October 16, 1974, 88 Stat. 1305, effective January 1, 1975. The Act, as thus amended and revised was redesignated the Railroad Retirement Act of 1974.

individual entitled to receive a payment, the amount of such payment, and the time at which it should be made, and the Secretary of the Treasury through the Division of Disbursements of the Treasury Department, and prior to audit by the General Accounting Office, shall make payment in accordance with the certification by the Board.

RAILROAD UNEMPLOYMENT INSURANCE ACT

(Act of June 25, 1938, ch. 680, 52 Stat. 1094)

FINALITY OF BOARD DECISIONS

45 U.S.C. 355(g)

SEC. 5. * * * (g) ⁴ Findings of fact and conclusions of law of the Board [Railroad Retirement Board] in the determination of any claim for benefits or refund, the determination of any other matter pursuant to subsection (c) of this section, and the determination of the Board that the unexpended funds in the accounts are available for the payment of any claim for benefits or refund under this Act, shall be, except as provided in subsection (f) of this section, binding and conclusive for all purposes and upon all persons, including the Comptroller General and any other administrative or accounting officer, employee, or agent of the United States, and shall not be subject to review in any manner other than that set forth in subsection (f) of this section.

45 U.S.C. 361(e)

SEC. 11.⁵ (c) * * *

Determinations of the Board whether the fund [Railroad unemployment insurance administration fund] or an appropriation for the administration of the Railroad Retirement Act of 1974 is properly chargeable with the authorized expenses, or parts thereof, incurred in the administration of such Act, or of this Act, shall be binding and conclusive for all purposes and upon all persons, including the Comptroller General and any other administrative or accounting officer, employee, or agent of the United States, and shall not be subject to review in any manner.

NOTE—While finality clauses applicable to the Railroad Retirement Board preclude our issuance of formal exceptions on the matters subject to restriction, such clauses do not deny us access to agency files and records, nor do they prevent us from reporting on these matters, when in our opinion, disclosure is warranted.

⁴ Subsec. 5(g) as amended by Act of July 31, 1946, ch. 709, sec. 315, 60 Stat. 738.

⁵ Sec. 11 as amended by the act of June 20, 1939, ch. 227, secs. 14, 15, 53 Stat. 848; Oct. 10, 1940, ch. 842, sec. 22, 54 Stat. 1099; June 23, 1948, ch. 608, sec. 8, 62 Stat. 578; Pub. L. 85-927, sec. 205, Sept. 6, 1958, 72 Stat. 1783; Pub. L. 89-700, sec. 205, Oct. 30, 1966, 80 Stat. 1087; Pub. L. 93-445, sec. 404, Oct. 16, 1974, 88 Stat. 1359; Pub. L. 94-92, sec. 1(j), Aug. 9, 1975, 89 Stat. 464.

PAY AND ALLOWANCES FOR MEMBERS OF THE
UNIFORMED SERVICES

ALLOWANCES

(Chapter 7, Title 37, United States Code)⁶

SEC. 403. Basic allowance for quarters

* * * * *

(h)⁷ The Secretary concerned, or his designee, may make any determination necessary to administer this section with regard to enlisted members, including determinations of dependency and relationship, and may when warranted by the circumstances, reconsider and change or modify any such determination. This authority may be redelegated by the Secretary concerned or his designee. Any determination made under this section with regard to enlisted members is final and is not subject to review by any accounting officer of the United States or a court, unless there is fraud or gross negligence.

PAYMENTS TO MISSING PERSONS

(Chapter 10, Title 37, United States Code)⁸

SEC. 557.⁹ Settlement of accounts

(a) The Secretary concerned, or his designee, may settle the account of—

(1) a member of a uniformed service for whose account payments have been made under sections 552, 553, and 555 of this title; and

(2) a survivor of a casualty to a ship, station, or military installation which results in the loss or destruction of disbursing records.

That settlement is conclusive on the accounting officers of the United States in settling the accounts of disbursing officers.

* * * * *

⁶ Title 37 was enacted into positive law by Pub. L. 87-649, sec. 1, Sept. 7, 1962, 76 Stat. 451.

⁷ Subsec. 403(h) was added by Pub. L. 93-64, sec. 105(4), July 9, 1973, 87 Stat. 149.

⁸ See footnote 6, *supra*.

⁹ Sec. 557 was added by Pub. L. 89-554, sec. 5(b), Sept. 6, 1966, 80 Stat. 630.

COAST GUARD

ADMINISTRATION

(Chapter 17, Title 14, United States Code)¹⁰

SEC. 658.¹¹ Confidential investigative expenses

Not more than \$15,000 per annum appropriated for necessary expenses for the operation of the Coast Guard shall be available for investigative expenses of a confidential character, to be expended on the approval or authority of the Commandant and payment to be made on his certificate of necessity for confidential purposes, and his determination shall be final and conclusive upon the accounting officers of the Government.

DEPARTMENT OF THE TREASURY

ABATEMENTS, CREDITS, AND REFUNDS

(Chapter 65, Title 26, United States Code)¹²

SEC. 6406. Prohibition of administrative review of decisions

In the absence of fraud or mistake in mathematical calculation, the findings of fact in and the decision of the Secretary or his delegate upon the merits of any claim presented under or authorized by the internal revenue laws and the allowance or nonallowance by the Secretary or his delegate of interest on any credit or refund under the internal revenue laws shall not, except as provided in subchapters C and D of chapter 76 (relating to the Tax Court), be subject to review by any other administrative or accounting officer, employee, or agent of the United States.

GENERAL PROVISIONS RELATING TO STAMPS

(Chapter 69, Title 26, United States Code)¹³

SEC. 6805.¹⁴ Redemption of stamps

(a) Authorization.—The Secretary or his delegate, subject to regulations prescribed by him, may, upon receipt of satisfactory evidence of the facts, make allowance for or redeem such of the stamps, issued under authority of any internal revenue law, as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use.

* * * * *

¹⁰Title 14 was enacted into positive law by sec. 1 of the act of Aug. 4, 1949, Ch. 393, 63 Stat. 495.

¹¹Sec. 658 was added by Pub. L. 93-283, sec. 1(10), May 14, 1974, 88 Stat. 140.

¹²The Internal Revenue Code of 1954 was enacted into positive law by the act of August 16, 1954, ch. 736, sec. 1, 68A Stat. 1. It is classified to title 26 of the United States Code.

¹³*Ibid.*

¹⁴Sec. 6805 as amended by Pub. L. 85-859, sec. 165(b), (c), Sept. 2, 1958, 72 Stat. 1313.

(d) Finality of decisions.—The findings of fact in and the decision of the Secretary or his delegate upon the merits of any claim presented under or authorized by this section shall, in the absence of fraud or mistake in mathematical calculation, be final and not subject to revision by any accounting officer.

GENERAL RULES

(Chapter 80, Title 26, United States Code)¹⁵

SEC. 7808. Depositories for collections

The Secretary or his delegate is authorized to designate one or more depositories in each State for the deposit and safekeeping of the money collected by virtue of the internal revenue laws; and the receipt of the proper officer of such depository to the proper officer or employee of the Treasury Department for the money deposited by him shall be a sufficient voucher for such Treasury officer or employee in the settlement of his accounts.

CUSTOMS BUREAU

CERTIFICATION OF REASON FOR ADVANCE OF PUBLIC MONEY

(Act of March 28, 1928, ch. 266, 53 Stat. 1262)

SEC. 3.¹⁶ A certificate by the Commissioner of Customs stating the amount of an expenditure made from funds advanced and certifying that the confidential nature of the transaction involved renders it inadvisable to specify the details thereof or impracticable to furnish the payee's receipt shall be a sufficient voucher for the sum expressed to have been expended.

¹⁵ See footnote no. 12 *supra*.

¹⁶ Sec. 3 as added by act of Aug. 7, 1939, ch. 566, sec. 1, 53 Stat. 1263, and amended by Pub. L. 91-513, sec. 1102(n)(2), 84 Stat. 1293.

clusive upon all the departments and officers of the Government. * * *

NOTE—Our audit of these payments consists in ascertaining, on a test-check basis, whether the vouchers are signed by duly authorized persons and approved by the Chairman, Committee on House Administration, and show that the correct appropriation is being charged.

SALARY AND MILEAGE ACCOUNTS OF REPRESENTATIVES

(Based on sec. 47, Revised Statutes; act of July 28, 1866, 14 Stat. 323; and act of Jan. 20, 1874, 18 Stat. 4)

Salary and mileage accounts of Senators shall be certified by the President of the Senate, and those of Representatives and delegates by the Speaker of the House of Representatives; and such certificates shall be conclusive upon all the departments and officers of the Government. 2 U.S.C. 48

SALARY DURING RECESS

(Based on the act of Aug. 15, 1876, 19 Stat. 145)

The clerk of the House of Representatives is authorized and directed to sign, during the recess of Congress after the first session and until the first day of the second session, the certificates for the monthly compensation of Members in Congress, which certificate shall be in the form in use on August 15, 1876, and shall have the like force and effect as is given to the certificate of the Speaker. 2 U.S.C. 49

NOTE—The GAO examination of the salary and mileage payments is limited to determining whether they are certified as provided by law. For the law authorizing GAO to audit the accounts of the Sergeant at Arms of the House of Representatives, see page B-1.

PAYMENT FROM CONTINGENT FUND OF THE SENATE FOR COMMITTEE EXPENSES

(Act of March 3, 1879, ch. 183, 20 Stat. 410)¹⁷

When any duty is imposed upon a committee involving expenses that are ordered to be paid out of the contingent fund of the Senate, upon vouchers to be approved by the chairman of the committee charged with such duty, the receipt of such chairman for any sum advanced to him or his order out of said contingent fund by the Secretary of the Senate shall be taken and passed by the General Accounting Office as a full and sufficient voucher; * * * 2 U.S.C. 69

¹⁷ As amended by the act of June 10, 1921, ch. 18, sec. 305, 42 Stat. 24 and the act of June 22, 1949, ch. 235, sec. 101, 63 Stat. 218.

SPECIAL DEPOSIT ACCOUNT OF THE SENATE RESTAURANTS

(Based on Public Law 87-82, approved July 16, 1961, 75 Stat. 200)

40 U.S.C. 174j-5

Deposits and disbursements under such special deposit account (1) shall be made by the Architect, or, when directed by him, by such employees of the Architect as he may designate, and (2) shall be subject to audit by the General Accounting Office at such times and in such manner as the Comptroller General may direct: *Provided*, That payments made by or under the direction of the Architect of the Capitol from such special deposit account shall be conclusive upon all officers of the Government.

NOTE—Under our audit authority we made periodic examinations of the financial statements relating to the restaurants operations and such tests of accounting records and other auditing procedures as are considered necessary. Our examination of expenditures from the special deposit accounts include tests of accuracy and propriety and determination of whether the vouchers are certified by duly authorized persons.

HOUSE OF REPRESENTATIVES RESTAURANT

FIRST SUPPLEMENTAL CIVIL FUNCTIONS APPROPRIATION ACT,
1941

(Act of October 9, 1940, ch. 780, 54 Stat. 1056)

40 U.S.C. 174k

SEC. 208(a). The Architect of the Capitol is authorized and directed to carry into effect for the House of Representatives, and to exercise the authorities contained in, the Resolution of the House of Representatives numbered 590, adopted September 5, 1940, and any other resolution of such House amendatory thereof or supplementary thereto hereafter adopted. Such authority and direction shall continue until the House of Representatives shall by resolution otherwise order.

Special Deposit Account; Appropriations

(b) There is established with the Treasurer of the United States a special deposit account in the name of the Architect of the Capitol for the House of Representatives Restaurant, into which shall be deposited all sums received pursuant to such resolution or resolutions and from the operations thereunder and from which shall be disbursed the sums necessary in connection with the exercise of the duties required under such resolution or resolutions and the operations thereunder. Any appropriation hereafter made from the Treasury of the United States for such restaurant shall be a part of the appropriation "Contingent Expenses, House of Representatives, Miscellaneous Items," for the particular fiscal year involved and each such part shall be paid to the Architect of the Capitol by the Clerk of the House of Representatives in such sum as such

appropriation or appropriations shall hereafter specify and shall be deposited by such Architect in full in such special deposit account.

Same; Deposits and Disbursements; Audit

(c) Deposits and disbursements under such special deposit account (1) shall be made by the Architect, or, when directed by him, by such employees of the Architect as he may designate, and (2) shall be subject to audit by the General Accounting Office at such times and in such manner as the Comptroller General may direct: *Provided*, That payments made by or under the direction of the Architect of the Capitol from such special deposit account shall be conclusive upon all officers of the government.

NOTE—Transfer of Functions to House Committee on Administration

Sec. 2 of House Res. 317, 92d Cong., 1st Sess., 117 Cong. Rec. 7961 (1971) resolved that:

(a) Notwithstanding any other authority with respect to the jurisdiction and control over the management of the House Restaurant and the cafeteria and other food service facilities of the House of Representatives, the jurisdiction over such restaurant and facilities and authority over the direction and supervision of the immediate management and operation thereof shall be vested in the Committee on House Administration; and the immediate management and operation of such restaurant and facilities may be vested in such official or other authority, acting as the agent of the committee, as the committee may designate; and the official or authority so designated shall perform the duties vested in the Architect of the Capitol by section 208 of the First Supplemental Civil Functions Appropriation Act, 1941 (54 Stat. 1056; Public Law 812, Seventy-sixth Congress; 40 U.S.C. 174k).

(b) The Architect of the Capitol is hereby authorized and directed to transfer, as the Committee on House Administration directs, all accounts, records, supplies, equipment, and assets of the House Restaurant and the cafeteria and other food service facilities of the House which are in the possession or under the control of the Architect of the Capitol in order that all such items may be available for the maintenance and operation of the House Restaurant under the authority of, and as directed by, the Committee on House Administration.

(c) All authority, responsibility, and functions vested in or imposed upon the Architect of the Capitol in connection with the special deposit account established by section 208 of the First Supplemental Civil Functions Appropriation Act, 1941 (40 U.S.C. 174k), shall be vested in or imposed upon such other official, authority, or authorities as the Committee on House Administration may designate.

(d) The provisions of this section shall become effective on the first day of the first calendar month beginning after the date of adoption of this resolution, until otherwise provided by law.

The Legislative Branch Appropriation Act, 1972, Pub. L. 92-51, July 9, 1971, 85 Stat. 133 provided:

That the provisions of section 2 of House Resolution 317, Ninety-second Congress, with respect to jurisdiction and control over the management of the House Restaurant, cafeteria, and food service facilities of the House of Representatives, shall be the permanent law with respect thereto.

UNITED STATES GROUPS—INTERNATIONAL CON-
FERENCES

NORTH ATLANTIC ASSEMBLY

(Act of July 11, 1956, ch. 562, 70 Stat. 523)

SEC. 2.¹⁸ There is authorized to be appropriated annually, for the annual contribution of the United States toward the maintenance of the North Atlantic Assembly, such sums as may be agreed upon by the United States Group and approved by such Assembly, but in no event to exceed for any year an amount equal to 25 per centum of the total annual contributions made for that year by all members of the North Atlantic Treaty Organization toward the maintenance of such Assembly, and \$50,000, \$25,000 for the House delegation and \$25,000 for the Senate delegation, or so much thereof as may be necessary, to assist in meeting the expenses of the United States Group of the North Atlantic Assembly for each fiscal year for which an appropriation is made, such appropriation to be dispersed on voucher to be approved by the Chairman of the House delegation and the Chairman of the Senate delegation.

22 U.S.C. 1928b

INTERPARLIAMENTARY UNION

(Act of August 25, 1937, ch. 757, 50 Stat. 770)

The certificate of the president and executive secretary of the American Group of the Interparliamentary Union shall hereafter be final and conclusive upon the accounting officers in the auditing of all accounts of the American Group of the Interparliamentary Union.

22 U.S.C. 276b

CANADA-UNITED STATES PARLIAMENTARY GROUP

(Based on Public Law 86-42, approved June 11, 1959, 73 Stat. 73)

The certificate of the Chairman of the House delegation or the Senate delegation of the Canada-United States Interparliamentary group shall hereafter be final and conclusive upon the accounting officers in the auditing of the accounts of the United States group of the Canada-United States Interparliamentary group.

22 U.S.C. 276g

MEXICO-UNITED STATES PARLIAMENTARY GROUP

(Based on Public Law 86-420, approved Apr. 9, 1960, 74 Stat. 40)

The certificate of the Chairman of the House delegation or the Senate delegation of the Mexico-United States Interparliamentary group shall hereafter be final and conclusive upon the

22 U.S.C. 276k

¹⁸ Sec. 2, as amended by Pub. L. 85-477, sec. 502(d), June 30, 1958, 72 Stat. 273; Pub. L. 90-137, sec. 401(a)(2), Nov. 14, 1967; and Pub. L. 92-226, sec. 405, Feb. 7, 1972, 86 Stat. 34.

accounting officers in the auditing of the accounts of the United States group of the Mexico-United States Interparliamentary group.

NOTE—Since the certificates of the chairman of the House and Senate delegations are final and conclusive, our audit of any expenditures is limited to determining whether the vouchers were properly certified and showed the correct appropriation being charged.

JUDICIAL BRANCH

SUPREME COURT

(Chapter 45, Title 28, United States Code)¹⁹

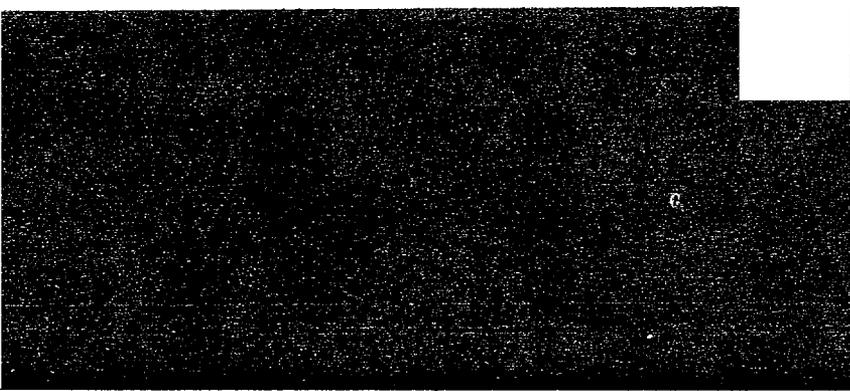
SEC. 671. Clerk

* * * * *

(d) The clerk shall pay into the Treasury all fees, costs and other moneys collected by him. He shall make annual returns thereof to the Court under regulations prescribed by it.

NOTE—The General Accounting Office has no duty to settle the accounts of the Clerk of the Supreme Court (28 U.S.C. 671), and no right of access to his records (31 U.S.C. 2, 54).

¹⁹ Title 28 was enacted into positive law by the act of June 25, 1948, ch. 646, sec. 1, 62 Stat. 869.



DISTRICT OF COLUMBIA GOVERNMENT

INCOME TAX INFORMATION

(Act of July 16, 1947, Ch. 258, Art. I, Title V, 61 Stat 342)

SEC. 4. (a) Secrecy of returns.—Except to any official of the District, having a right thereto in his official capacity, it shall be unlawful for any officer or employee of the District to divulge or make known in any manner the amount of income or any particulars relating thereto or the computation thereof set forth or disclosed in any return required to be filed under section 1 of this title and neither the original nor a copy of any such return desired for use in litigation in court shall be furnished where neither the District nor the United States is interested in the result of such litigation, whether or not the request is contained in an order of the court: * * *

D.C. Code
47-1564c

APPROPRIATION AUTHORIZATION

(Public Law 93-140, approved October 26, 1973, 87 Stat. 504)

FUNDS FOR THE PREVENTION AND DETECTION OF CRIME

SEC. 9. The Chief of Police of the Metropolitan Police Department is authorized, with the approval of the Commissioner of the District of Columbia and within the limits of appropriations therefor, to make expenditures for the prevention and detection of crime under his certificate. The certificate of the Chief of Police for such expenditures shall be deemed a sufficient voucher for the sum therein expressed to have been expended.

D.C. Code
4-158

OFFICIAL FUNDS

SEC. 26. The Commissioner of the District of Columbia, the Chairman of the District of Columbia Council, the Superintendent of Schools, the President of the Federal City College, the President of the Washington Technical Institute, and the President of the District of Columbia Teachers College are hereby authorized to provide for the expenditure, within the limits of specified annual appropriations, of funds for appropriate purposes related to their official capacity as they may respectively deem necessary. Their determination thereof shall be final and conclusive, and their certificate shall be sufficient voucher for the expenditure of appropriations made pursuant to this section.

D.C. Code
1-262a
31-1122

INTERNATIONAL ORGANIZATIONS

NOTE—The United States is a member in, and financial contributor to numerous international organizations. In 1967 the Foreign Assistance Act of 1961 was amended to give GAO authority to audit those international organizations and programs financed solely with United States contributions. See page B-26. With this exception, the GAO does not have any specific authority to audit the affairs of any of these organizations. GAO may, however, depending on the recipient international organization, be permitted to examine records pertinent to the application of United States contributions, to the extent that the Department of State or any other administering United States agency would delegate its own rights of inspection or examination.

FEDERAL GRANTS-IN-AID OR COST SHARING PROGRAMS

NOTE—The general audit authority over the financial transactions of Federal Government departments and agencies has not been regarded as extending to moneys which have been transferred to and are under the custody and control of State or Territorial agencies or instrumentalities. Funds paid to a State or Territory as grants-in-aid have been considered to lose their identity as Federal funds and to become State or Territorial funds. As a consequence, the expenditures of such funds by the States or Territories are not subject to our audit unless the grant or some other law specifically provides authority for such audit.

Our audit activities with respect to grant-in-aid or cost sharing programs are generally limited to the extent that we are able to obtain approval and cooperation of the Federal departments and agencies and the States, Territories, and local authorities.

In recent years numerous laws authorizing Federal grants-in-aid have included provisions giving GAO access to the books and records of recipients. For examples of such laws see chapter D.

NOTE—For laws appearing elsewhere which impose restrictions on the authority of GAO, see:

- (1) Higher Education Act of 1965, p. B-8
- (2) Agricultural Marketing Act, p. B-9
- (3) Federal Aviation Act of 1958, p. B-9
- (4) Housing Act of 1950, p. B-11
- (5) Housing and Urban Development Department, p. B-15
- (6) Longshoremen's and Harbor Workers' Compensation Act, p. B-14
- (7) Maritime Commission, p. B-15
- (8) Foreign Assistance Act of 1961, p. B-26
- (9) Exchange Stabilization Fund, p. B-39
- (10) Appendix B

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.

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the extent to which such agreement or order has been carried out or has effectuated the declared policy of this chapter and with such information as he finds to be necessary to determine whether or not there has been any abuse of the privilege of exemptions from the antitrust laws. Such information shall be furnished in accordance with forms of reports to be prescribed by the Secretary. For the purpose of ascertaining the correctness of any report made to the Secretary pursuant to this subsection, or for the purpose of obtaining the information required in any such report, where it has been requested and has not been furnished, the Secretary is authorized to examine such books, papers, records, copies of income tax reports, accounts, correspondence, contracts, documents, or memoranda, as he deems relevant and which are within the control (1) of any such party to such marketing agreement, or any such handler, from whom such report was requested or (2) of any person having, either directly or indirectly, actual or legal control of or over such party or such handler or (3) of any subsidiary of any such party, handler, or person.

(2) Notwithstanding the provisions of section 607 of this title, all information furnished to or acquired by the Secretary of Agriculture pursuant to this section shall be kept confidential by all officers and employees of the Department of Agriculture and only such information so furnished or acquired as the Secretary deems relevant shall be disclosed by them, and then only in a suit or administrative hearing brought at the direction, or upon the request, of the Secretary of Agriculture, or to which he or any officer of the United States is a party, and involving the marketing agreement or order with reference to which the information so to be disclosed was furnished or acquired. Nothing in this section shall be deemed to prohibit (A) the issuance of general statements based upon the reports of a number of parties to a marketing agreement or of handlers subject to an order, which statements do not identify the information furnished by any person, or (B) the publication by direction of the Secretary of the name of any person violating any marketing agreement or any order, together with a statement of the particular provisions of the marketing agreement or order violated by such person. Any such officer or employee violating the provisions of this section shall upon conviction be subject to a fine of not more than \$1,000 or to imprisonment for not more than one year, or to both, and shall be removed from office.

NOTE—This restriction unequivocally prohibits the disclosure of any information acquired pursuant to such section except by permission of the Secretary of Agriculture, and then only in a suit or administrative hearing brought at his direction or request. The General Accounting Office does not have the jurisdiction or authority to determine that information needed in an audit may be released to us without subjecting the officers or employees of the Department of Agriculture to the penalties prescribed by statute. The reviews of these milk marketing operations accordingly do not include an examination of milk handlers' records.

DEPARTMENT OF DEFENSE

NAVY DEPARTMENT EMERGENCY AND EXTRA-
ORDINARY EXPENSES

(Based on the act of Aug. 2, 1946, 60 Stat. 853,
as codified)

10 U.S.C. 7202

(a) Within the limits of appropriations made for the purpose, the Secretary of the Navy may provide for any emergency or any extraordinary expense that arises in the Department of the Navy and that 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 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 may certify the amount of any such expenditure that he considers advisable not to specify, and his certificate is a sufficient voucher for the expenditure of that amount.

(b) The Secretary, to the extent he considers proper, may delegate the authority conferred by this section to any person in the Department of the Navy, with or without the authority to make successive redelegations.

NOTE—In the light of the above restrictions on the military establishments, the GAO audit is confined to examining selected vouchers for these emergency and extraordinary payments to see that they are certified as covering expenditures that are final and conclusive so far as the General Accounting Office is concerned, and that they are otherwise in accordance with whatever information appears on or is attached to the vouchers.

DISPOSAL OF SURPLUS PROPERTY

(Based on sec. 203 of the Federal Property and Administrative Services Act of 1949, 63 Stat. 385, as amended—see code section cited for amendments)

DONATIONS TO STATES, TERRITORIES, AND POSSESSIONS FOR EDUCATIONAL, PUBLIC HEALTH, OR CIVIL DEFENSE PURPOSES: ALLOCATION; MILITARY PROPERTY

(1) Under such regulations as he may prescribe, the Administrator is authorized in his discretion to donate without cost (except for costs of care and handling) for use in any State for purposes of education, public health, or civil defense, or for research for any such purpose, any equipment, materials, books, or other supplies (including those capitalized in a working capital or similar fund) under the control of any executive agency which shall have been determined to be surplus property and which shall have been determined under paragraph (2), (3), or (4) of this subsection to be usable and necessary for any such purpose. In determining whether property is to be donated under this subsection, no distinction shall be made between property capitalized in a working capital fund established under section 2208 of title 10, or any similar fund, and any other property. No such property shall be transferred for use within any State except to the State agency designated under State law for the purpose of distributing, in conformity with the provisions of this subsection, all property allocated under this subsection for use within such State.

40 U.S.C. 484j

(2) In the case of surplus property under the control of the Department of Defense, the Secretary of Defense shall determine whether such property is usable and necessary for educational activities which are of special interest to the armed services, such as maritime academies or military, Naval, Air Force, or Coast Guard preparatory schools. If such Secretary shall determine that such property is usable and necessary for such purpose, he shall allocate it for transfer by the Administrator to the appropriate State agency for distribution to such educational activities. If he shall determine that such property is not usable and necessary for such purposes, it may be disposed of in accordance with paragraph (3) or paragraph (4) of this subsection.

NOTE—In the absence of appropriate reservations on the part of the Government, it appears that the General

judgment of the Secretary of the Interior will promote the welfare of American Samoa. The provisions of the preceding sentence shall not apply to financial assistance under any grant-in-aid program. The Secretary of the Interior shall not request assistance pursuant to this subsection which will involve nonreimbursable costs as estimated for him in advance by the heads of the departments, agencies, and corporations concerned in excess of an aggregate of \$150,000 in any one fiscal year;

(b) the Secretary of Agriculture may extend to American Samoa the benefits of the National School Lunch Act, as amended; and

(c) the Secretary of Health, Education, and Welfare may extend to American Samoa the benefits of the Vocational Education Act of 1946, the Library Services Act, the Hospital Survey and Construction Act, and section 246 of title 42, all as amended.

ACCOUNTS AND DISBURSEMENTS OF TERRITORIES
(R.S. Sec. 1886)^{1a}

All accounts for disbursements, in the Territories of the United States, of money appropriated by Congress for the support of government therein, shall be settled and adjusted at the General Accounting Office; and no act, resolution, or order of the legislature of any Territory, directing the expenditure of the sum, shall be deemed a sufficient authority for such disbursement, but sufficient vouchers and proof for the same shall be required by the Comptroller General. No payment shall be made or allowed, unless the Secretary of the Treasury has estimated therefor and the object been approved by Congress. No session of the legislature of a Territory shall be held until the appropriation for its expenses has been made.

48 U.S.C. 1469

^{1a} R.S. 1886 as amended by sec. 304 of the act of June 10, 1921, Ch. 18, 42 Stat. 24.

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.

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AGRICULTURAL RESEARCH GRANTS

(Public Law 89-106, approved Aug. 4, 1965, 79 Stat. 431)

SEC. 2. The Secretary of Agriculture 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 recipients that are pertinent to the grants received under this section.

7 U.S.C. 450i

PUBLIC WORKS AND ECONOMIC DEVELOPMENT ACT OF 1965

(Public Law 89-136, approved Aug. 26, 1965, 79 Stat. 552)

SEC. 714. (b) The Secretary [of Commerce] 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.

42 U.S.C. 3224

APPALACHIAN REGIONAL DEVELOPMENT ACT OF 1965

(Public Law 89-4, approved March 9, 1965, 79 Stat. 5)

INFORMATION

SEC. 107. In order to obtain information needed to carry out its duties, the Commission (Appalachian Regional Commission) shall—

40 U.S.C.
App. 107

* * * * *

(3) keep accurate and complete records of its doings and transactions which shall be made available for public inspection, and for the purpose of audit and examination by the Comptroller General or his duly authorized representatives.

GRANTS FOR ADMINISTRATIVE EXPENSES OF LOCAL DEVELOPMENT DISTRICTS AND FOR RESEARCH AND DEMONSTRATION PROJECTS

40 U.S.C. App. 302 SEC. 302. * * * (c)(1)¹⁰ The Commission shall, as required by the President, maintain accurate and complete records of transactions and activities financed with Federal funds and report thereon to the President. The records of the Commission shall be available for audit with respect to such grants by the President and the Comptroller General or their duly authorized representatives.

(2) Recipients of Federal assistance under the provisions of this section shall, as required by the Commission, maintain accurate and complete records of transactions and activities financed with Federal funds and report thereon to the Commission. Such records shall be available for audit by the President, the Comptroller General, and the Commission or their duly authorized representatives.

AIR QUALITY ACT OF 1967

(Public Law 90-148, approved Nov. 21, 1967, 81 Stat. 485)

42 U.S.C. 1857j SEC. 304. (a) Each recipient of assistance under this Act shall keep such records as the Secretary [of Health, Education, and Welfare] 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.

(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 examinations to any books, documents, papers, and records of the recipients that are pertinent to the grants received under this Act.

¹⁰ Subsec. (c)(1) as amended by Pub. L. 90-103, sec. 120, October 11, 1967, 81 Stat. 264.

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.

48 U.S.C. 1428c

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—

42 U.S.C. 4573

* * * * *

(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.

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

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PART F—ADMINISTRATIVE PROVISIONS

* * * * *

42 U.S.C. 3769

SEC. 521.¹¹ (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.

¹¹ Sec. 521 as amended by Pub. L. 91-644, title I, sec. 7(9), January 2, 1971, 84 Stat. 1888; and Pub. L. 93-83, sec. 2, August 6, 1973, 87 Stat. 215.

was given or used, 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. Until the expiration of three years after completion of such project or undertaking, 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 such receipts which, in the opinion of the Secretary or the Comptroller General, may be related or pertinent to such financial assistance.

REGIONAL RAIL REORGANIZATION ACT OF 1973

(Public Law 93-236, approved January 2, 1974, 87 Stat. 985)

TITLE II—UNITED STATES RAILWAY ASSOCIATION

* * * * *

RECORDS, AUDIT, AND EXAMINATION

SEC. 212. (a) RECORDS.—Each recipient of financial assistance under this title, whether in the form of loans, obligations, or other arrangements, shall keep such records as the Association or the Secretary shall prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such assistance and such other records as will facilitate an effective audit.

45 U.S.C. 722

(b) AUDIT AND EXAMINATION.—The Association, the Secretary, and the Comptroller General of the United States, or any duly authorized representatives shall, until the expiration of 3 years after the implementation of the final system plan, have access for the purpose of audit and examination to any books, documents, papers, and records of such recipients which in the opinion of the Association, the Secretary, or the Comptroller General may be related or pertinent to the loans, obligations or other arrangements referred to in subsection (a) of this section. The Association or any of its duly authorized representatives shall, until any financial assistance received under this title has been repaid to the Association, have access to any such materials which concern any matter that may bear upon—

- (1) the ability of the recipient of such financial assistance to make repayment within the time fixed therefor;
- (2) the effectiveness with which the proceeds of such assistance is used; and
- (3) the implementation of the final system plan and the realization of the declaration of policy of this Act.

* * * * *

TITLE III—CONSOLIDATED RAIL CORPORATION

* * * * *

PROTECTION OF FEDERAL FUNDS

45 U.S.C. 747

SEC. 307.^{7a} (a) AUDIT.—(1) The Comptroller General of the United States is authorized to audit the programs, activities, and financial operations of the Corporation for any period during which (A) Federal funds provided pursuant to this Act are being used to finance any portion of its operations, or (B) Federal funds have been invested therein pursuant to this Act. Any such audit may be conducted under such rules and regulations as the Comptroller General may prescribe. The Comptroller General shall report to the Congress at such times and to such extent as he considers necessary to keep the Congress informed on the security of such Federal funds and guarantees and, to the extent appropriate, make recommendations for achieving greater economy, efficiency, and effectiveness in such programs, activities, and operations.

(2) For the purpose of any audit conducted pursuant to subsection (a) of this section, the Comptroller General, or a designated representative of the Comptroller General, shall have access to and the right to examine all books, accounts, records, reports, files, and other papers, items, or property belonging to or in use by the Corporation.

* * * * *

TITLE IV—LOCAL RAIL SERVICES

* * * * *

RAIL SERVICE CONTINUATION ASSISTANCE

45 U.S.C. 762

SEC. 402.^{7b} (f) RECORDS, AUDIT, AND EXAMINATION.—(1) Each recipient of financial assistance under this section, whether in the form of grants, subgrants, contracts, subcontracts, or other arrangements, 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 assistance, the total cost of the project or undertaking in connection with which such assistance was given or used, the amount of that portion of the cost of the project supplied by other sources, and such other records as will facilitate an effective audit. Such records shall be maintained for 3 years after the completion of such a project or undertaking.

(2) 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 such receipts which in the opinion of the Secretary or the Comptroller General may be related or pertinent to the grants, contracts, or other arrangements referred to in such paragraph.

^{7a} Sec. 307 as added by sec. 609 of the Railroad Revitalization and Regulatory Reform Act of 1976, Pub. L. 94-210, Feb. 5, 1976, 90 Stat. 99.

^{7b} Sec. 402(f) as amended by sec. 805(a) of the Railroad Revitalization and Regulatory Reform Act of 1976, Pub. L. 94-210, Feb. 5, 1976, 90 Stat. 142.

**RAILROAD REVITALIZATION AND REGULATORY
REFORM ACT OF 1976**

(Public Law 94-210, approved February 5, 1976, 90 Stat. 31)

**TITLE V—RAILROAD REHABILITATION AND IMPROVEMENT
FINANCING**

* * * * *

AUDIT OF TRANSACTIONS

SEC. 514. (a) **GENERAL.**—The Comptroller General of the United States is authorized to audit the operations of the Fund [Railroad Rehabilitation and Improvement Fund] and of the obligation guarantee fund in accordance with such rules and regulations as he may prescribe. Any such audit shall be conducted at the place or places where accounts of the Fund or of the obligation guarantee fund are normally kept. The representatives of the Comptroller General shall have access to all books, accounts, records, reports, files, and other papers, things, or property belonging to, or in use by or in connection with the Fund, the obligation guarantee fund, or the Secretary which pertain to the financial transactions of the Fund or the obligation guarantee fund and which are necessary to facilitate an audit. Such representatives shall be afforded full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians. All such books, accounts, records, reports, files, papers, things, and property shall remain in the possession and custody of the Fund, the obligation guarantee fund, or the Secretary, as the case may be.

45 U.S.C. 834

(b) **ACCESS TO INFORMATION.**—The representatives of the Comptroller General shall have access to all books, accounts, records, reports, files, and other papers, things, or property belonging to or in use by any person or entity which has entered into a financial transaction with or involving the Fund, the obligation guarantee fund, or the Secretary, under this title, to the extent deemed necessary by the Comptroller General to facilitate any audit of financial transactions pursuant to subsection (a) of this section. Such representatives shall be afforded full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians. All such property of such person or entity shall, to the extent practicable, remain in the possession and custody of such person or entity.

(c) **REPORT.**—The Comptroller General shall make a report of each such audit to the Congress. Such report shall contain all comments and information which the Comptroller General deems necessary to inform Congress of the financial operations and condition of the Fund and of the obligation guarantee fund and any recommendations which he deems advisable. Such report shall indicate specifically and describe in detail any program, expenditure, or other financial transaction or undertaking observed in the course of such audit which the Comptroller General deems to have been carried on or made

without lawful authority or which is inconsistent with the purposes and provisions of this title. A copy of such report shall be furnished to the President, the Secretary, and the Commission, at the time it is submitted to the Congress.

DEPARTMENT OF TRANSPORTATION ACT

(Public Law 89-670, approved October 15, 1966, 80 Stat. 931)

RAIL SERVICES

49 U.S.C. 1654

SEC. 5.^{7c} (m)(1) Each recipient of financial assistance under subsections (e) through (o) of this section, whether in the form of grants, subgrants, contracts, subcontracts, or other arrangements, 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 assistance, the total cost of the project or undertaking in connection with which such assistance was given or used, the amount of that portion of the cost of the project which was supplied by other sources, and such other records as will facilitate an effective audit. Such records shall be maintained for 3 years after the completion of such a project or undertaking.

(2) 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 receipts which, in the opinion of the Secretary or of the Comptroller General may be related or pertinent to the grants, contracts, or other arrangements referred to in paragraph (1) of this subsection.

(3) The Secretary and the Comptroller General shall regularly conduct, or cause to be conducted—

(A) a financial audit, in accordance with generally accepted auditing standards; and

(B) a performance audit of the activities and transactions assisted under this section, in accordance with generally accepted management principles.

Such audits may be conducted by independent certified or licensed public accountants and management consultants approved by the Secretary and the Comptroller General, and they shall be conducted in accordance with such rules and regulations as may be prescribed by the Comptroller General.

HOUSING ACT OF 1954

42 U.S.C. 1434-35 (Public Law 560, 83d Congress, approved Aug. 2, 1954, 68 Stat. 590)

Every contract for loans or annual contributions under this Act shall provide that the Secretary of Housing and Urban

^{7c} Sec. 5 was added by secs. 401 and 803 of the Railroad Revitalization and Regulatory Reform Act of 1976, Pub. L. 94-210, Feb. 5, 1976, 90 Stat. 61 and 130.

Development 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 public housing agency entering into such contract that are pertinent to its operations with respect to financial assistance under the United States Housing Act of 1937, as amended.

DEVELOPMENTAL DISABILITIES SERVICES AND FACILITIES CONSTRUCTION ACT

(Public Law 88-164, Title I, approved October 31, 1967, 77 Stat. 290)⁹

TITLE I—SERVICES AND FACILITIES FOR THE MENTALLY RETARDED AND PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

PART A—GENERAL PROVISIONS

RECORDS AND AUDIT

SEC. 105.¹⁰ (a) Each recipient of assistance under this title shall keep such records as the Secretary shall prescribe, including (1) records which fully disclose (A) the amount and disposition by such recipient of the proceeds of such assistance, (B) the total cost of the project or undertaking in connection with which such assistance is given or used, and (C) the amount of that portion of the cost of the project or undertaking supplied by other sources, and (2) such other records as will facilitate an effective audit.

42 U.S.C. 6004

(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 recipients of assistance under this title that are pertinent to such assistance.

COMMUNITY MENTAL HEALTH CENTERS ACT

(Public Law 88-164, Title II, approved October 31, 1967, 77 Stat. 290)¹¹

TITLE II—COMMUNITY MENTAL HEALTH CENTERS

* * * * *

PART E—GENERAL PROVISIONS

* * * * *

RECORDS AND AUDIT

SEC. 240.¹² (a) Each recipient of assistance under this title shall keep such records as the Secretary shall prescribe,

42 U.S.C. 2689w

⁹ Sec. 101 of the Mental Retardation Facilities and Community Mental Health Centers Construction Act of 1963, Pub. L. 88-164, as added by sec. 125 of Pub. L. 94-103, Oct. 4, 1975, 89 Stat. 496, provides that title I of Pub. L. 88-164 may be cited as the "Developmental Disabilities Services and Facilities Construction Act."

¹⁰ Sec. 105 as added by sec. 125 of Pub. L. 94-103, Oct. 4, 1975, 89 Stat. 498.

¹¹ Sec. 245 of the Mental Retardation Facilities and Community Mental Health Centers Construction Act of 1963, Pub. L. 88-164, as added by sec. 303 of Pub. L. 94-63, July 29, 1975, 89 Stat. 333, provided that title II of Pub. L. 88-164 may be cited as the "Community Mental Health Centers Act."

¹² Sec. 240 as added by sec. 303 of Pub. L. 94-63, July 29, 1975, 89 Stat. 332.

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.

(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 recipients that are pertinent to the assistance received under this title.

ENERGY POLICY AND CONSERVATION ACT

(Public Law 94-163, approved December 22, 1975,
89 Stat. 871)

TITLE I—MATTERS RELATED TO DOMESTIC SUPPLY AVAILABILITY

PART A—DOMESTIC SUPPLY

* * * * *

INCENTIVES TO DEVELOP UNDERGROUND COAL MINES

42 U.S.C. 6211

SEC. 102. (e) Each person who receives a loan guarantee under this section shall keep such records as the Administrator or the Secretary of the Treasury shall require, including records which fully disclose the total cost of the project for which a loan is guaranteed under this section and such other records as the Administrator or the Secretary of the Treasury determines necessary to facilitate an effective audit and performance evaluation. The Administrator, the Secretary of the Treasury, 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 pertinent books, documents, papers, and records of any person who receives a loan guarantee under this section.

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TITLE III—IMPROVING ENERGY EFFICIENCY

* * * * *

PART B—ENERGY CONSERVATION PROGRAM FOR CONSUMER PRODUCTS OTHER THAN AUTOMOBILES

* * * * *

AUTHORITY TO OBTAIN INFORMATION

42 U.S.C. 6299

SEC. 329. (a) For purposes of carrying out this part, the Commission and the Administrator may each sign and issue subpoenas for the attendance and testimony of witnesses and the production of relevant books, records, papers, and other

documents, and may each administer oaths. Witnesses summoned under the provisions of this section shall be paid the same fees and mileage as are paid to witnesses in the courts of the United States. In case of contumacy by, or refusal to obey a subpoena served, upon any persons subject to this part, the Commission and the Administrator may each seek an order from the district court of the United States for any district in which such person is found or resides or transacts business requiring such person to appear and give testimony, or to appear and produce documents. Failure to obey any such order is punishable by such court as a contempt thereof.

(b) Any information submitted by any person to the Administrator or the Commission under this part shall not be considered energy information as defined by section 11(e)(1) of the Energy Supply and Environmental Coordination Act of 1974 for purposes of any verification examination authorized to be conducted by the Comptroller General under section 501 of this Act.

PART C—STATE ENERGY CONSERVATION PLANS

* * * * *

FEDERAL ASSISTANCE TO STATES

SEC. 363. (c) Each recipient of Federal financial assistance under subsection (b) shall keep such records as the Administrator shall require, including records which fully disclose the amount and disposition by each recipient of the proceeds of such assistance, the total cost of the project or program for which such assistance was given or used, the source and amount of funds for such projects or programs not supplied by the Administrator, and such other records as the Administrator determines necessary to facilitate an effective audit and performance evaluation. The Administrator 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 pertinent books, documents, papers, and records of any recipient of Federal assistance under this part.

42 U.S.C. 6323

* * * * *

PART D—INDUSTRIAL ENERGY CONSERVATION

* * * * *

GENERAL PROVISIONS

SEC. 376. (d) Any information submitted by a corporation to the Administrator under this part shall not be considered energy information, as defined by section 11(e)(1) of the Energy Supply and Environmental Coordination Act of 1974, for purposes of any verification examination authorized to be conducted by the Comptroller General under section 501 of this Act.

42 U.S.C. 6346

* * * * *

TITLE V—GENERAL PROVISIONS

PART A—ENERGY DATA BASE AND ENERGY INFORMATION

VERIFICATION EXAMINATION

42 U.S.C. 6381

SEC. 501. (a) The Comptroller General may conduct verification examinations with respect to the books, records, papers, or other documents of—

(1) any person who is required to submit energy information to the Federal Energy Administration, the Department of the Interior, or the Federal Power Commission pursuant to any rule, regulation, order, or other legal process of such Administration, Department or Commission;

(2) any person who is engaged in the production, processing, refining, transportation by pipeline, or distribution (at other than the retail level) of energy resources—

(A) if such person has furnished, directly or indirectly, energy information (without regard to whether such information was furnished pursuant to legal requirements) to any Federal agency (other than the Internal Revenue Service), and

(B) if the Comptroller General of the United States determines that such information has been or is being used or taken into consideration, in whole or in part, by a Federal agency in carrying out responsibilities committed to such agency; or

(3) any vertically integrated petroleum company with respect to financial information of such company related to energy resource exploration, development, and production and the transportation, refining and marketing of energy resources and energy products.

(b) The Comptroller General shall conduct verification examinations of any person or company described in subsection (a), if requested to do so by any duly established committee of the Congress having legislative or oversight responsibilities under the rules of the House of Representatives or of the Senate, with respect to energy matters or any of the laws administered by the Department of the Interior (or the Secretary thereof), the Federal Power Commission, or the Federal Energy Administration (or the Administrator).

(c) For the purposes of this title—

(1) The term "verification examination" means an examination of such books, records, papers, or other documents of a person or company as the Comptroller General determines necessary and appropriate to assess the accuracy, reliability, and adequacy of the energy information, or financial information, referred to in subsection (a);

(2) The term "energy information" has the same meaning as such term has in section 11(e)(1) of the Energy Supply and Environmental Coordination Act of 1974.

(3) The term "person" has the same meaning as such

term has in section 11(e)(2) of the Energy Supply and Environmental Coordination Act of 1974.

(4) The term "vertically integrated petroleum company" means any person which itself, or through a person which is controlled by, controls, or is under common control with such person, is engaged in the production, refining, and marketing of petroleum products.

POWERS OF THE COMPTROLLER GENERAL AND REPORTS

SEC. 502. (a) For the purpose of carrying out his authority under section 501—

42 U.S.C. 6382

(1) the Comptroller General may—

(A) sign and issue subpoenas for the attendance and testimony of witnesses and production of books, records, papers, and other documents;

(B) require any person, by general or special order, to submit answers in writing to interrogatories, to submit books, records, papers, or other documents, or to submit any other information or reports, and such answers or other submissions shall be made within such reasonable period, and under oath or otherwise, as the Comptroller General may determine; and

(C) administer oaths.

(2) the Comptroller General, or any officer or employee duly designated by the Comptroller General, upon presenting appropriate credentials and a written notice from the Comptroller General to the owner, operator, or agent in charge, may—

(A) enter, at reasonable times, any business premise or facility; and

(B) inspect, at reasonable times and in a reasonable manner, any such premise or facility, inventory and sample any stock of energy resources therein, and examine and copy books, records, papers, or other documents, relating to any energy information, or any financial information in the case of a vertically integrated petroleum company.

(b) The Comptroller General shall have access to any energy information within the possession of any Federal agency (other than the Internal Revenue Service) as is necessary to carry out his authority under this section.

(c)(1) Except as provided in subsections (d) and (e), the Comptroller General shall transmit a copy of the results of any verification examination conducted under section 501 to the Federal agency to which energy information which was subject to such examination was furnished.

(2) Any report made pursuant to paragraph (1) shall include the Comptroller General's findings with respect to the accuracy, reliability, and adequacy of the energy information which was the subject of such examination.

(d) If the verification examination was conducted at the request of any committee of the Congress, the Comptroller

General shall report his findings as to the accuracy, reliability, or adequacy of the energy information which was the subject of such examination, or financial information in the case of a vertically integrated petroleum company, directly to such committee of the Congress and any such information obtained and such report shall be deemed the property of such committee and may not be disclosed except in accordance with the rules of the committee and the rules of the House of Representatives or the Senate and as permitted by law.

(e)(1) Any information obtained by the Comptroller General or any officer or employee of the General Accounting Office pursuant to the exercise or responsibilities or authorities under this section which relates to geological or geophysical information, or any estimate or interpretation thereof, the disclosure of which would result in significant competitive disadvantage or significant loss to the owner thereof shall not be disclosed except to a committee of Congress. Any such information so furnished to a committee of the Congress shall be deemed the property of such committee and may not be disclosed except in accordance with the rules of the committee and the rules of the House of Representatives or the Senate and as permitted by law.

(2) Any person who knowingly discloses information in violation of paragraph (1) shall be subject to the penalties specified in section 5(a)(3)(B) and (4) of the Emergency Petroleum Allocation Act of 1973, as amended by section 452 of this Act.

(f) The Comptroller General shall prepare and submit to the Congress an annual report with respect to the exercise of its authorities under this part, which report shall specifically identify any deficiencies in energy information or financial information reviewed by the Comptroller General and include a discussion of action taken by the person or company so examined, if any, to correct any such deficiencies.

ENFORCEMENT

42 U.S.C. 6384

SEC. 504. (a) Any person who violates any general or special order of the Comptroller General issued under section 502(a)(1)(B) of this Act may be assessed a civil penalty not to exceed \$10,000 for each violation. Each day of failure to comply with such an order shall be deemed a separate violation. Such penalty shall be assessed by the Comptroller General and collected in a civil action brought by the Comptroller General through any attorney employed by the General Accounting Office or any other attorney designated by the Comptroller General, or, upon request of the Comptroller General, the Attorney General. A person shall not be liable with respect to any period during which the effectiveness of the order with respect to such person was stayed.

(b) Any action to enjoin or set aside an order issued under section 502(a)(1)(B) may be brought only before the United States Court of Appeals for the District of Columbia. Any action to collect a civil penalty for violation of any

general or special order may be brought only in the United States District Court for the District of Columbia. In any action brought under subsection (a) to collect a civil penalty, process may be served in any judicial district of the United States.

(c) Upon petition by the Comptroller General through any attorney employed by the General Accounting Office or designated by the Comptroller General, or, upon request of the Comptroller General, the Attorney General, any United States district court within the jurisdiction of which any inquiry under this part is carried on may, in the case of refusal to obey a subpoena of the Comptroller General issued under this part, issue an order requiring compliance therewith; and any failure to obey the order of the court may be treated by the court as a contempt thereof.

FEDERAL FOOD, DRUG, AND COSMETIC ACT

(Act of June 25, 1938, Ch. 675, 52 Stat. 1040)

CHAPTER V—DRUGS AND DEVICES

* * * * *

PERFORMANCE STANDARDS

SEC. 514.¹³ * * * Acceptance of Office to Develop Standard¹⁴ 21 U.S.C. 360d

(e) * * * (4) The Secretary shall prescribe regulations governing the development of proposed standards by persons whose offers are accepted under paragraph (1). Such regulations shall, notwithstanding subsection (b)(A) of section 553 of title 5, United States Code, be promulgated in accordance with the requirements of that section for notice and opportunity for participation and shall—

* * * * *

(C) require the maintenance of records to disclose (i) the course of the development of performance standards proposed for promulgation, (ii) the comments and other information submitted by any person in connection with such development, including comments and information with respect to the need for such performance standards, and (iii) such other matters as may be relevant to the evaluation of such performance standards;

(D) provide that 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 other records, relevant to the expenditure of any funds contributed by the Secretary under paragraph (3) * * *

¹³ Sec. 514 as added by sec. 2 of the Medical Device Amendments of 1976, Pub. L. 94-295, May 28, 1976, 90 Stat. 546.

¹⁴ Performance standards may be developed by both Federal and non-Federal entities. Sec. 514(e)(4) applies to both. See sec. 514(c)(4).

CHAPTER E. CONTRACTS

This chapter contains laws and excerpts from laws relating to Government contracts. It includes the laws giving GAO access to records under negotiated contracts and certain war contracts, and the laws authorizing the Comptroller General to pay withheld wages to laborers and mechanics and to distribute lists of debarred bidders. The Wunderlich Act which permits review of Government contracts has been included in this chapter because of its effect on the jurisdiction of GAO's contract review work. Also included in this chapter are excerpts from laws giving GAO express access to records authority under special contracts.

Negotiated Contracts—Access to Records

The principal provisions dealing with the use of negotiated contracts are contained in the Armed Services Procurement Act of 1947 (approved February 14, 1948, Public Law 413, 80th Cong., ch. 65, 62 Stat. 21) and the Federal Property and Administrative Services Act of 1949 (approved June 30, 1949, Public Law 152, 81st Cong., ch. 288, 63 Stat. 377). These Acts have been revised on various occasions. In addition Title 10, United States Code as enacted by Public Law 1028, 84th Cong. (approved August 10, 1956, ch. 1041, 70A Stat. 135) now incorporates most of the provisions of the Armed Services Procurement Act.

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capped] shall designate a central nonprofit agency or agencies to facilitate the distribution (by direct allocation, subcontract, or any other means) of orders of the Government for commodities and services on the procurement list among qualified nonprofit agencies for the blind or such agencies for other severely handicapped.

* * * * *

SEC. 4.¹⁶ 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 other records of the Committee and of each agency designated by the Committee under section 2(c). This section shall also apply to any qualified nonprofit agency for the blind and any such agency for other severely handicapped which have sold commodities or services under this Act but only with respect to the books, documents, papers, and other records of such agency which relate to its activities in a fiscal year in which a sale was made under this Act.

41 U.S.C. 48a

FISH PROTEIN CONCENTRATE DEMONSTRATION PLANTS

(Authorized by Public Law 89-701, approved November 2, 1966, 80 Stat. 1089)

SEC. 3. * * * (b) The Secretary [Interior] may operate and maintain or contract for the operation and maintenance of such plants. Each operation and maintenance contract shall provide in addition to such terms and conditions as the Secretary deems desirable, for the compilation by the contractor of complete records, including cost data, with respect to the operation, maintenance, and engineering of the plants. The records so compiled shall be made available to the public and to the Congress by the Secretary at periodic and reasonable intervals. Access by the public to the plants shall be assured during all phases of their operation subject to such reasonable restrictions as to time and place as the Secretary may require or approve.

16 U.S.C. 778e(c)

(c) All contracts entered into pursuant to subsection (b) of this section shall include a clause to the effect 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 directly pertinent books, documents, papers, and records of the contractor or any of his subcontractors engaged in the performance of and involving transactions related to such contracts or subcontracts.

¹⁶ Sec. 4 as added by Pub. L. 92-28, sec. 1, June 23, 1971, 85 Stat. 81

NATIONAL PARK CONCESSIONERS

(Public Law 89-249, approved October 9, 1965, 79 Stat. 969)

6 U.S.C. 20g SEC. 9. Each concessioner shall keep such records as the Secretary [Interior] may prescribe to enable the Secretary to determine that all terms of the concession contract have been and are being faithfully performed, and the Secretary and his duly authorized representatives shall, for the purpose of audit and examination, have access to said records and to other books, documents, and papers of the concessioner pertinent to the contract and all the terms and conditions thereof.

The Comptroller General of the United States or any of his duly authorized representatives shall, until the expiration of five (5) calendar years after the close of the business year of each concessioner or subconcessioner have access to and the right to examine any pertinent books, documents, papers, and records of the concessioner or subconcessioner related to the negotiated contract or contracts involved.

HEALTH INSURANCE

(Chapter 89, Title 5, United States Code)

SEC. 8910. Studies, reports, and audits.

(a) The Civil Service Commission shall make a continuing study of the operation and administration of

entitled "Report of the Commission on Government Procurement," was issued in four volumes plus an index in December 1972.

**DEFENSE, NASA, AND AEC CONTRACTOR
PROFITS STUDY**

NOTE—Public Law 91-121, approved November 19, 1969, 83 Stat. 204, authorized the Comptroller General to conduct a study and review on a selective representative basis of the profits made by contractors and subcontractors on negotiated contracts entered into by the Department of Defense, NASA, and by the AEC to meet requirements of the Department of Defense, and to submit the results of such review to the Congress. The report entitled "Defense Industry Profit Study by the Comptroller General," B-159896, was transmitted to the Congress on March 17, 1971.

**UNIFORM COST ACCOUNTING STANDARDS
BOARD**

NOTE—Public Law 90-370, approved July 1, 1968, 82 Stat. 279, amended Title VII of the Defense Production Act of 1950, to require the Comptroller General in cooperation with the Secretary of Defense and the Director of the Bureau of the Budget, to undertake a study to determine the feasibility of applying uniform cost accounting standards to be used in all negotiated prime contracts and subcontract defense procurements of \$100,000 or more, and to report the results of this study to the Committees on Banking and Currency and the Committee on Armed Services of the Senate and House of Representatives. The report was issued January 19, 1970, B-39995.

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 officers from liability.

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CONGRESSIONAL BUDGET OFFICE CERTIFYING OFFICER

SUPPLEMENTAL APPROPRIATION ACT, 1976

(Public Law 94-157, approved December 18, 1975, 89 Stat. 826)

All vouchers certified for payment by duly authorized certifying officers of the Library of Congress shall be supported with a certification by an officer or employee of the Congressional Budget Office duly authorized in writing by the Director of the Congressional Budget Office to certify payments from appropriations of the Congressional Budget Office. The Congressional Budget Office certifying officers shall (1) be held responsible for the existence and correctness of the facts recited in the certificate or otherwise stated on the voucher or its supporting paper and the legality of the proposed payment under the appropriation or fund involved (2) be held responsible and accountable for the correctness of the computations of certifications made, and (3) be held accountable for and required to make good to the United States the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate made by him, as well as for any payment prohibited by law which did not represent a legal obligation under the appropriation or fund involved: *Provided*, That the Comptroller General of the United States may, at his discretion, relieve such certifying officer or employee of liability for any payment otherwise proper whenever he finds (1) that the certification was based on official records and that such certifying officer or employee did not know, and by reasonable diligence and inquiry could not have ascertained the actual facts, or (2) that the obligation was incurred in good faith, that the payment was not contrary to any statutory provision specifically prohibiting payments of the character involved, and the United States has received value for such payment: *Provided further*, That the Comptroller General shall relieve such certifying officer or employee of liability for an overpayment for transportation services made to any common carrier covered by section 66 of title 49, whenever he finds that the overpayment occurred solely because the administrative examination made prior to payment of the transportation bill did not include a verification of transportation rates, freight classifications, or land grant deduction.

2 U.S.C. 142a

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.

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STATUS OF GENERAL ACCOUNTING OFFICE EMPLOYEES AND SALARY PROVISIONS

APPLICABILITY OF COMPENSATION PROVISIONS TO EMPLOYEES OF GENERAL ACCOUNTING OFFICE

(Authorized by the act of May 24, 1946, ch. 270, 60 Stat. 216)

This Act and any other general legislation enacted governing the employment, compensation, emoluments, and status of officers and employees of the United States shall apply to officers and employees of the General Accounting Office in the same manner and to the same extent as if such officers and employees were in or under the executive branch of the Government.

31 U.S.C. 46a

CLASSIFICATION

(Chapter 51, title 5, United States Code)*

SEC. 5108. Classification of positions at GS-16, 17, and 18.

* * * * *

(c) In addition to the number of positions authorized by subsection (a) of this section—

(1)¹⁰ The Comptroller General of the United States, subject to the procedures prescribed by this section, may place a total of 90 positions in the General Accounting Office in GS-16, 17, and 18 * * *

* Pub. L. 89-554, September 6, 1966, 80 Stat. 378, enacted title 5 of the United States Code into positive law.

¹⁰ Sec. 5108(c) (1) as amended by Pub. L. 89-632, sec. 1(c), Oct. 8, 1966, 80 Stat. 878; Pub. L. 91-187, sec. 1, Dec. 30, 1969, 83 Stat. 850.

MISCELLANEOUS RIGHTS AND BENEFITS

(Chapter 17, title 37, United States Code)¹¹

SEC. 902. Pay of crews of wrecked or lost naval vessels.

(a) When the accounts of the disbursing Officer of a naval vessel are lost as a result of the destruction of the vessel, his return for the last month may, unless there is official evidence to the contrary, be used in computing later credits to and settling accounts of persons, other than officers, carried on his accounts. If the return for the last month has not been made, the pay accounts may be settled on principles of equity and justice.

(b) When a naval vessel is lost or has not been heard from for so long that her loss may be presumed, the General Accounting Office, under the direction of the Secretary of the Navy, may fix the date of loss of the vessel for the purpose of settling the accounts of persons aboard other than officers.

RETIREMENT

(Chapter 83, title 5, United States Code)¹²

SUBCHAPTER III—CIVIL SERVICE RETIREMENT

SEC. 8334. Deductions, contributions, and deposits.

(a) (1)¹³ The employing agency shall deduct and withhold 7 percent of the basic pay of an employee, 7½ percent of the basic pay of a Congressional employee a law enforcement officer, and a firefighter, and 8 percent of the basic pay of a Member. An equal amount shall be contributed from the appropriation or fund used to pay the employee or, in the case of an elected official, from an appropriation or fund available for payment of other salaries of the same office or establishment. When an employee in the legislative branch is paid by the Clerk of the House of Representatives, the Clerk may pay from the contingent fund of the House the contribution that otherwise would be contributed from the appropriation or fund used to pay the employee.

(2) The amounts so deducted and withheld, together with the amounts so contributed, shall be deposited in the Treasury of the United States to the credit of the

¹¹ Pub. L. 87-649, sec. 1, Sept. 7, 1962, 76 Stat. 451, revised, codified and enacted into positive law, title 37 of the United States Code.

¹² Pub. L. 89-554, September 6, 1966, 80 Stat. 378, enacted title 5 of the United States Code into positive law.

¹³ Subsec. (a) of section 8334 as amended by Pub. L. 91-93, sec. 102(a), Oct. 20, 1969, 83 Stat. 136; Pub. L. 93-350, sec. 3(a), July 12, 1974, 88 Stat. 356.

¹⁴ Fund means the Civil Service Retirement and Disability Fund.

TRAVEL, TRANSPORTATION, AND SUBSISTENCE

(Chapter 57, title 5, United States Code)²⁹

SEC. 5707.³⁰ Regulations and reports

(b)(1) The Administrator of General Services, in consultation with the Comptroller General of the United States, the Secretary of Transportation, the Secretary of Defense, and representatives of organizations of employees of the Government, shall conduct periodic investigations of the cost of travel and the operation of privately owned vehicles to employees while engaged on official business, and shall report the results of such investigations to Congress at least once a year. In conducting the investigations, the Administrator shall review and analyze among other factors—

- (A) depreciation of original vehicle cost;
- (B) gasoline and oil (excluding taxes);
- (C) maintenance, accessories, parts, and tires;
- (D) insurance; and
- (E) State and Federal taxes.

SECURITIES EXCHANGE ACT OF 1934

(Act of June 6, 1934, Ch. 404, 48 Stat. 881)

SEC. 13(f) ³¹ * * * (4) In exercising its authority under this subsection, the Commission shall determine (and so state) that its action is necessary or appropriate in the public interest and for the protection of investors or to maintain fair and orderly markets or, in granting an exemption, that its action is consistent with the protection of investors and the purposes of this subsection. In exercising such authority the Commission shall take such steps as are within its power, including consulting with the Comptroller General of the United States, the Director of the Office of Management and Budget, the appropriate regulatory agencies. Federal and State authorities which, directly or indirectly, require reports from institutional investment managers of information substantially similar to that called for by this subsection, national securities exchanges, and registered securities associations, (A) to achieve uniform, centralized reporting of information concerning the securities holdings of and transactions by or for accounts with respect to which institutional investment managers exercise investment discretion, and (B) consistently with the objective set forth in the preceding subparagraph, to avoid unnecessarily duplicative reporting by, and minimize the compliance burden on, institutional investment managers. Federal authorities which,

15 U.S.C. 78m(f)

²⁹ Title 5 was enacted into positive law by Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 378.

³⁰ Sec. 5707 as amended by sec. 6 of the Travel Expense Amendments Act of 1975, Pub. L. 94-22, May 19, 1975, 89 Stat. 85.

³¹ Sec. 13(f) as added by sec. 10 of the Securities Acts Amendments of 1975, Pub. L. 94-29, June 4, 1975, 89 Stat. 119.

directly or indirectly, require reports from institutional investment managers of information substantially similar to that called for by this subsection shall cooperate with the Commission in the performance of its responsibilities under the preceding sentence. An institutional investment manager which is a bank, the deposits of which are insured in accordance with the Federal Deposit Insurance Act, shall file with the appropriate regulatory agency a copy of every report filed with the Commission pursuant to this subsection.

FEDERAL LEGISLATIVE SALARY ACT OF 1964

(Public Law 88-426, approved August 14, 1964, Title II, 78 Stat. 415)

31 U.S.C. 42a

SEC. 203. (a) The compensation of the Comptroller General of the United States shall be at an annual rate which is equal to the rate for positions at level II of the Executive Schedule of subchapter II of chapter 53 of title 5, United States Code.

(b) The compensation of the Deputy Comptroller General of the United States shall be at an annual rate which is equal to the rate for positions at level III of such Executive Schedule.

31 U.S.C. 51a

(c) The compensation of the General Counsel of the United States General Accounting Office * * * shall be at an annual rate which is equal to the rate for positions at level IV of such Executive Schedule.

NOTE—Salaries of positions at Level II are \$44,600; at Level III are \$42,000; and at Level IV are \$39,000. See Ex. Ord. No. 11883, Oct. 6, 1975, 40 F.R. 47091.

EVALUATION OF SPECIAL SUPPLEMENTAL FOOD PROGRAM

NOTE—Section 17(e) of the Child Nutrition Act of 1966, as amended (42 U.S.C. 1786 (Supp. IV, 1974)) required the Comptroller General to submit preliminary and final reports containing evaluations of the special supplemental food program and making recommendations with regard to its continuation. The preliminary report to the Congress, B-176994, was issued Sept. 28, 1973, and the final report to the Congress entitled "Observations on Evaluation of the Special Supplemental Food Program, Food and Nutrition Service, Department of Agriculture," B-176994, was issued Dec. 18, 1974. Sec. 14 of Pub. L. 94-105, Oct. 7, 1975, 89 Stat. 518, revised sec. 17 of the Child Nutrition Act of 1966 to require the Secretary of Agriculture to convene an advisory committee to study the methods available to evaluate successfully and economically, in part or in total, the health benefits of the special supplemental food program. The committee's study shall consider the usefulness of the medical data collected and the methodology used by the Comptroller General of the United States prior to March 30, 1975.

**VETERANS' ADMINISTRATION PHYSICIAN AND
DENTIST PAY COMPARABILITY ACT OF 1975**

(Public Law 94-123, approved October 22, 1975, 89 Stat. 669)

SEC. 4. (a) No later than August 31, 1976, the Comptroller General of the United States and the Director of the Office of Management and Budget shall complete the following activities and shall each submit a report thereon to the Congress:

Reports to Congress, 38 U.S.C.
4118 nt

(1) An investigation of the short-term and long-term problems facing the departments and agencies of the Federal Government (including the uniformed services) in recruiting and retaining qualified physicians and dentists.

(2) An evaluation of the extent to which the implementation of a uniform system of pay, allowances, and benefits for all physicians and dentists employed in such Federal departments and agencies would alleviate or solve such recruitment and retention problems.

(3) An investigation and evaluation of such other solutions to such recruitment and retention problems as each deems appropriate.

(4) On the basis of the investigations and evaluations required to be made under paragraphs (1), (2), and (3) of this subsection, (A) an identification of appropriate alternative suggested courses of legislative or administrative action (including proposed legislation) and cost estimates therefor, which in the judgment of the Comptroller General or Director, as the case may be, will solve such recruitment and retention problems, and (B) a recommendation, and justification therefor, of which such course should be undertaken.

(b) The reports required by subsection (a) of this section shall also include—

(1) a comprehensive analysis of—

(A) the existing laws and regulations relating to the employment of physicians and dentists by such departments and agencies of the Government, including an analysis of the various pay systems established pursuant to such laws,

(B) the existing physician and dentist recruitment, selection, utilization, and promotion practices of such departments and agencies, and

(C) the degree to which the various pay systems referred to in subparagraph (A), the practices referred to in subparagraph (B), and other relevant departmental and agency practices are effective in alleviating or solving such recruitment and retention problems; and

(2) a comparison of the remuneration received by physicians and dentists employed by such departments and agencies with the remuneration received by physicians and dentists in private practice or academic medicine who have equivalent professional or administrative qualifications, based upon information available through

medical, dental, and health associations and other available sources.

(c) In preparing their respective reports required by subsection (a) of this section, the Comptroller General and the Director of the Office of Management and Budget shall consult, to the maximum extent feasible, with each other as well as with the Administrator of Veterans' Affairs, the Secretary of Defense, the Secretary of Health, Education, and Welfare, the Chairman of the Civil Service Commission, and the heads of other appropriate Federal departments and agencies.

(d) No later than March 1, 1977, the Comptroller General shall complete, and shall submit a report thereon to the Congress, a comprehensive investigation and analysis of recruitment and retention problems, both nationwide and geographically, of health care personnel other than physicians and dentists in the Department of Medicine and Surgery with respect to basic pay and premium and overtime pay rates.

(e) The report required by subsection (d) of this section shall specify—

(1) pay relationships which exist, both nationwide and geographically, between such personnel and similar employees of non-Federal health care facilities;

(2) pay relationships which exist, both nationwide and geographically, among such personnel in the Department of Medicine and Surgery (including an analysis of the effect of differing pay systems);

(3) the degree to which the pay relationships referred to in clauses (1) and (2) of this subsection create recruitment and retention or other personnel or related problems in the effective administration and achievement of the mission of the Department of Medicine and Surgery;

(4) the degree to which existing title 38 and title 5, United States Code, authorities have been able to be exercised in a way adequate to deal with any such recruitment and retention and pay problems as to such personnel; and

(5)(A) alternative suggested courses of legislative or administrative action (including proposed legislation) and cost estimates therefor, which in the judgment of the Comptroller General will alleviate or solve any such recruitment and retention and pay problems, and (B) a recommendation, and justification therefor, of which such course should be undertaken.

(f) In preparing the report required by subsection (d) of this section, the Comptroller General shall consult with the Chief Medical Director of the Veterans' Administration and with the heads of other appropriate Federal departments and agencies.

(g) The heads of all Federal departments and agencies shall fully cooperate with and respond expeditiously to all reasonable requests for information and assistance in connection with the preparation of the reports required by this section.

(h) The Administrator of Veterans' Affairs shall submit to the appropriate Committees of the House of Representatives

and the Senate reports, prepared by the Chief Medical Director, specifying the effect on the administration and achievement of the mission of the Department of Medicine and Surgery of the alternative courses and recommended course of action identified in the reports required by this section. Each such report shall be submitted no later than one hundred and twenty days after the date on which such other report in question is submitted to the Congress.

NATIONAL PRODUCTIVITY AND QUALITY OF WORKING LIFE ACT OF 1975

(Public Law 94-136, approved November 28, 1975,
89 Stat. 733)

TITLE V—EVALUATION BY THE COMPTROLLER GENERAL

SEC. 501. (a) The Comptroller General of the United States shall audit, review, and evaluate the implementation of the provisions of this Act by the Center.

15 U.S.C. 2461

(b) Not less than thirty months nor more than thirty-six months after the effective date of this Act, the Comptroller General shall prepare and submit to the Congress a report on his audit conducted pursuant to subsection (a), which shall contain, but not be limited to, the following:

(1) an evaluation of the effectiveness of the Center's activities;

(2) an evaluation of the effect of the activities of the Center on the efficiency, and effectiveness, of affected Federal agencies in carrying out their assigned functions and duties under this Act; and

(3) recommendations concerning any legislation he deems necessary, and the reasons therefor, for improving the implementation of the objectives of this Act as set forth in section 102.

EXAMINATION OF LEASE FOR NORTH CAPITOL PLAZA BUILDING

SUPPLEMENTAL APPROPRIATION ACT, 1976

(Public Law 94-157, approved December 18, 1975,
89 Stat. 826)

SEC. 112. (a) Notwithstanding any other provision of law, the Sergeant at Arms of the Senate, subject to the approval of the Committee on Rules and Administration, and the Committee on Appropriations, is authorized to lease, for use by the United States Senate, and for such other purposes as such committees may approve, all or any part of the property located at 400 North Capitol Street, Washington, District of Columbia, known as the "North Capitol Plaza Building": *Provided*, That rental payments under such lease for the entire property shall not exceed \$3,375,000 per annum, exclusive of

40 U.S.C.
174b-1 nt

amounts for reimbursement for taxes paid and utilities furnished by the lessor: *Provided further*, That a lease shall not become effective until approved by Senate Resolution. Prior to such approval process the General Accounting Office shall examine the terms of the proposed lease and shall report to the Senate on its reasonableness, taking into account such factors as rental rates for similar space, advantages of proximity, and possible alternative arrangements. * * *

APPENDIX A

REGULATIONS PERTAINING TO THE GENERAL ACCOUNTING OFFICE

This appendix contains regulations from the Code of Federal Regulations relating to procedures for recognition of attorneys and other representatives before the General Accounting Office, clearance of proposals by independent Federal regulatory agencies to conduct or sponsor the collection of information, bid protest procedures, regulations relating to the handling of claims, including the Federal Claims Collection Standards issued jointly by the Comptroller General and the Attorney General, the Standards for Waiver of Claims for Erroneous Payments of Pay, the Uniform Standards and Procedures for Transportation Transactions, for review of General Services Administration Transportation Settlement Actions, and the regulations prescribing Standards For The Payment of Charges For Transportation Services Furnished the United States issued jointly by the Comptroller General and the Secretary of the Treasury.

**PART 10—CLEARANCE OF PROPOSALS
BY INDEPENDENT FEDERAL REGU-
LATORY AGENCIES TO CONDUCT
OR SPONSOR THE COLLECTION OF
INFORMATION**

Subpart A—General Provisions

- Sec.
10.1 Scope and purpose of part.
10.2 Definitions
10.3 General policies and responsibilities.
10.4 Confidentiality of information.

Subpart B—Clearance Procedures

- 10.5 Requirement for clearance.
10.6 Particular proposals.
10.7 Scope of clearance procedures.
10.8 Availability of information.

Subpart C—Submission for Clearance

- 10.9 General submission procedure.
10.10 New plans or report forms.
10.11 Renewals or revisions of existing plans and report forms.
10.12 Notification of General Accounting Office action.

AUTHORITY: 44 U.S.C. 3512(f), added by sec. 409(b) of Pub. L. 93-153, 87 Stat. 593. Interpret or apply 44 U.S.C. 4512(a), (c), (d).

SOURCE: 39 FR 24347, July 2, 1974, unless otherwise noted.

SUBPART A—GENERAL PROVISIONS

§ 10.1 Scope and purpose of part.

(a) This part establishes policies, requirements, and procedures governing submission to, and review and disposition by, the General Accounting Office (GAO), pursuant to 44 U.S.C. 3512 (c) and (d), of plans or forms proposed by independent Federal regulatory agencies for use in conducting or sponsoring the collection of information upon an identical item from 10 or more persons.

(b) At present, the following agencies are "independent Federal regulatory agencies" for purposes of this part: Civil Aeronautics Board, Commodity Futures Trading Commission, Consumer Product Safety Commission, Equal Employment Opportunity Commission, Federal Communications Commission, Federal Energy Administration, Federal Maritime Commission, Federal Power Commission, Federal Trade Commission, Interstate Commerce Commission, National Labor Relations Board, Nuclear Regulatory Commission, and Securities and Exchange Commission.

[39 FR 24347, July 2, 1974, as amended at 40 FR 36297, Aug. 20, 1975]

§ 10.2 Definitions.

As used in this part, unless the context requires otherwise—

"Agency" means an independent Federal regulatory agency specified in § 10.1(b) of this part.

"Collection of information" means the soliciting or obtaining of facts on an identical item from 10 or more persons by use of report forms, application forms, schedules, questionnaires, letters, plans, or similar methods or the imposition of recordkeeping or record maintenance requirements concerning an identical item and affecting 10 or more persons.

"Person" means an individual, partnership, association, corporation, business trust, legal representative, an organized group of persons, a State or territorial government or branch, or a political subdivision of a State or territory or a branch of a political subdivision; but does not include agencies, instrumentalities, or employees of the United States.

"Plan or report form" includes any plan, guide, form, schedule, questionnaire, letter, instruction, contract, agreement, order, regulation, or other method or device used or available for use to solicit or obtain facts or to impose recordkeeping or similar requirements.

"Proposal," "proposal for the collection of information," or "proposed plans or report forms" refer to a proposal submitted to GAO for clearance pursuant to this part.

An agency is considered to "sponsor" the collection of information when it requires a person or organization, including its contractor or grantee, to collect specific information to be made available to the agency and when it promulgates plans or forms as mandatory standards for State or local government agencies to use in collecting information.

In determining whether information is collected from "ten or more persons," when the primary or principal respondent must obtain from others the same information requested of them (e.g., contractors obtaining information from subcontractors), the secondary respondents must be counted.

§ 10.3 General policies and responsibilities.

(a) The purpose of 44 U.S.C. 3512 is to assure that information required by agencies is obtained with a minimum burden upon business enterprises, especially small business enterprises, and other persons required to furnish information. To this end, unnecessary duplication of efforts in obtaining information already filed with other Federal agencies through the use of reports, questionnaires, and other methods shall be eliminated as rapidly as practicable; and information collected and tabulated by agencies shall, as far as is expedient, be tabulated in a manner designed to maximize its usefulness to other Federal agencies and to the public.

(b)(1) Each agency shall submit to GAO all proposals for the collection of information requiring clearance under subpart B of this part. Any questions concerning whether a particular plan or report form is subject to clearance shall be presented for determination by GAO. Submissions shall comply with the requirements prescribed in subpart C of this part.

(2) Each agency is directly responsible for planning and conducting its information collection activities, including establishing procedures for managing such activities, in a manner consistent with the policies of 44 U.S.C. 3512, as stated in paragraph (a) of this section. Accordingly, prior to submitting

proposals for clearance by GAO, each agency shall take all necessary and appropriate measures to insure to the best of its capabilities that proposed plans and report forms comply with the requirements and policies of 44 U.S.C. 3512, including all reasonable efforts to avoid seeking unneeded or marginally useful information; to ascertain whether information sought is already available from another source and, if so, to arrange for use of such information; to minimize both substantive and procedural burdens imposed upon respondents; and to solicit and consider the views of persons who would be affected by the proposed plan or report form, including respondents, business and trade associations, and other concerned organizations. To insure that information is collected and tabulated to maximize its usefulness, agencies should consult with governmental and nongovernmental organizations and entities, including Federal agencies other than independent Federal regulatory agencies, which are likely to be significant users of the information to be collected. For example, agencies planning to conduct or sponsor the collection of statistical information involving financial statements and operating data should consult with the Bureau of Economic Analysis of the Social and Economic Statistics Administration, Department of Commerce.

(3) Each agency is encouraged to use surveys, pretests, or pilot tests in developing major information collection proposals and before full-scale agency adoption of such major proposals. Surveys, pretests, and pilot tests involving collection of information from 10 or more persons which are designed, not as information gathering devices, but for use by an agency to develop a full-scale major information collection proposal, by ascertaining and evaluating such proposal in terms of costs, respondent burdens, effects, utility, and similar criteria, will not be subject to GAO clearance. Respondents to such a survey, pretest, or pilot test shall be clearly advised of its exemption from GAO clearance and of its limited purpose.

(4) Each agency shall provide GAO such information concerning the status and use of its plans and report forms as may be requested.

(c) GAO is responsible for determining whether information to be collected is already available from another Federal source and whether proposed plans or forms for the collection of information are consistent with the requirements and policies of 44 U.S.C. 3512. Such responsibilities will be approached initially by reviewing those steps which an agency has taken to effect compliance. However, GAO will take such additional steps as it deems necessary and appropriate to insure compliance with the statutory requirements and policies.

§ 10.4 Confidentiality of information.

Section 3508(a) of title 44, United States Code, dealing with unlawful disclosure of information, applies to the use of information by agencies subject to this part. Each report form and reporting or recordkeeping requirement shall specify any restrictions upon agency use of the information concerned or other protections in terms of the confidentiality of such information under relevant statutes or agency regulations, procedures, or practices.

SUBPART B—CLEARANCE PROCEDURES

§ 10.5 Requirement for clearance.

(a) Except as provided in § 10.6 of this part and paragraph (b) of this section, an agency shall not conduct or sponsor the collection of information upon an identical item from 10 or more persons unless in advance of adoption or revision of any plans or forms to be used in the collection—

(1) The agency has submitted to GAO proposed plans or forms for collecting such information, together with copies of pertinent regulations and of such other related materials as are specified in and required pursuant to subpart C of this part; and

(2) GAO has advised that the information proposed to be collected is not presently available to the agency from another source within the Federal Government and has determined that the proposed plans or forms are consistent with the provisions of 44 U.S.C. 3512.

(b) If GAO does not provide advice within 45 days following the date on which it received a complete submission for clearance of a proposal to collect information and review of such proposal has not been suspended or discontinued pursuant to § 10.9 of this part, the agency may immediately proceed to collect such information under the proposal as submitted to GAO. Collection of information by operation of this subsection may not continue for more than 1 year from the date on which it commenced.

(c) Renewals of plans or report forms upon expiration of an existing clearance must be submitted for a new clearance whether or not any revision in such plans or report forms is proposed.

(d) Revisions in plans or report forms prior to expiration of an existing clearance are subject to a new clearance if such revisions are material. The materiality of revisions depends generally on their relationship to the GAO clearance criteria of duplication and respondent burden. Thus a material revision in a plan or report form might include, but is not necessarily limited to, significant modification in the kind of information sought or an increase in the amount of information sought; significant change in the type of respondents or an increase in the survey coverage or number of respondents; an in-

[39 FR 24347, July 2, 1974, as amended at 40 FR 36297, Aug. 20, 1975]

crease in the frequency of reporting or a lengthening of the duration of records maintenance requirements; or a change in the purpose for which information is required. Nonmaterial changes need not be submitted for clearance by GAO. However, agencies shall advise GAO of such changes and the reasons therefor, and furnish GAO a copy of the revised plan or report form.

(e) Agencies may continue to use plans and report forms approved by OMB prior to November 16, 1973, until the OMB clearance expires. However, no plan or report form previously cleared by OMB may be used after its expiration date or materially revised for use prior to its expiration date without submission to and clearance by GAO.

[39 FR 24347, July 2, 1974, as amended at 40 FR 36297, Aug. 20, 1975]

§10.6 Particular proposals.

(a)(1) Subject to §§ 10.2 and 10.5 of this part and paragraphs (b) and (c) of this section, agencies shall submit for clearance every new or revised proposal to conduct or sponsor the collection of information upon an identical item from 10 or more persons.

(2) Subsections (b) and (c) of this section establish certain general guidelines for clearance. As such, these guidelines are not designed to cover definitively or comprehensively all issues which may arise concerning which plans or forms are subject to clearance; and GAO may depart from these guidelines when deemed consistent with 44 U.S.C. 3512. GAO shall ultimately determine what proposed plans and forms are subject to clearance; and any questions concerning applicability of the clearance requirement to particular plans or forms, as well as questions concerning application of the guidelines contained in paragraphs (b) and (c) of this section, should be submitted for determination by GAO.

(b) Plans or forms for the collection of information shall be submitted for clearance irrespective of whether they are:

(1) Specifically authorized or required by law (and whether or not the agency is authorized to prescribe the manner or form of such collection);

(2) Established or implemented through a rulemaking or similar proceeding; or

(3) Undertaken solely to satisfy a requirement that the agency collect or maintain information for purposes of public inspection or disclosure.

(c) The requirement for clearance does not include the following types of plans or forms:

(1) Affidavits, oaths, notices of change of address, or forms used for acknowledgement or receipt of articles or services requiring no information other than that necessary to describe the article or service and identify the person or persons making the acknowledgement or receipt;

(2) Collection of information for identification or classification in connection with laboratory research and clinical investigations;

(3) Tests or examinations given individuals to determine knowledge, abilities, or aptitudes or the collection of information for identification or classification in connection with such tests;

(4) Collection of evidence or other information in connection with litigation;

(5) Collection of evidence or other information in connection with quasijudicial proceedings or formal or informal investigations undertaken with reference to particular individuals or entities to determine whether such individuals or entities have violated a statute, regulation, or other requirement (this exception does not include general investigations undertaken with reference to a category of individuals or entities, such as a class of licensees or an industry as a whole);

(6) A solicitation of comments or opinions which is not addressed to specified respondents or is otherwise clearly intended to be entirely voluntary, such as an invitation for comments on a proposed rulemaking or on a proposed action affecting the environment; or

(7) Surveys, pretests, and pilot tests referred to in §10.3(b) (3); or

(8) Demands for information through the exercise of an agency's subpoena power.

[39 FR 24347, July 2, 1974, as amended at 40 FR 36297 Aug 20, 1975]

§10.7 Scope of clearance procedures.

(a) Each review for clearance by GAO of a proposal for the collection of information will include consideration of whether information proposed to be collected is presently available to the agency from another source within the Federal Government and whether the proposed plans or report forms impose a minimum burden upon respondents consistent with the substantive needs of the agency and are otherwise consistent with 44 U.S.C. 3512 and appropriate for collection of the information sought. The agency shall finally determine its substantive need for information. However, GAO will consider an agency's need for information, as well as any other issues insofar as relevant to the criteria specified in this subsection.

(b) GAO shall take such measures as it deems necessary and appropriate to conduct reviews for clearance and to promote the purposes of 44 U.S.C. 3512, including requesting additional information and other cooperation from the agency and directly consulting with or soliciting the views of persons affected by or having an interest in the proposal.

(c) Clearances by GAO will normally be limited to a particular period of time and shall be subject to revocation on the basis of changed circumstances or other cause after notice to and consultation with the agency concerned.

BEST DOCUMENT AVAILABLE

§10.8 Availability of information.

(a) GAO will publish in the FEDERAL REGISTER notices of submissions for clearance of new plans and report forms, as well as revisions and renewals of existing plans and report forms, as such submissions are received. Such notice will identify for each proposal the proponent agency (and subdivision thereof when applicable), type of proposal (new plan or form, revision, or renewal), subject matter, potential respondents, and date of receipt by GAO.

(b) All proposals submitted to GAO for clearance, including all accompanying materials, shall be available for public inspection and copying (at reasonable cost) during regular business hours.

(c) Questions concerning the disposition or status of proposals submitted to GAO for clearance or whether particular information collection activities have been submitted to and cleared by GAO may be directed to the GAO's Regulatory Reports Review Officer.

SUBPART C—SUBMISSION FOR CLEARANCE

§10.9 General Submission Procedure.

(a) Subject to paragraph (d) of this section, all submissions for clearance shall be made in accordance with this subpart and shall evidence compliance with all requirements thereof. Each agency shall provide GAO such additional information, assistance, or other cooperation as may be required in connection with reviews for clearance. Any failure to comply with any of the provisions or requirements of this subpart which, in the opinion of GAO, precludes complete and effective review or action upon a submission within 45 days shall, after notice to and consultation with the agency, justify suspension or discontinuance of GAO review of such submission and the 45 day period for GAO review will not continue to run.

(b) Proposals requiring clearance shall be sent to the Comptroller General of the United States, 441 G Street NW., Washington, D.C. 20548, and should include a letter of transmittal, Standard Form 83 (original and two copies), and all related documentation (three copies). Each submission for clearance shall also include, for purposes of the FEDERAL REGISTER, notice, pursuant to §10.8(a) of this part, a separate sheet indicating the proponent agency (and subdivision thereof when applicable), type of proposal (new plan or form, revision, or renewal), subject matter, and potential respondents.

(c) The 45-day limit for GAO clearance reviews shall commence on the day GAO receives a complete submission in terms of the requirements specified in subpart C of this part. Within 5 working days following receipt of a submission for clearance, GAO will notify the agency if its submission is incomplete in any respect. In the event of such notice, the 45-day period will not commence until the date GAO receives the addi-

tional information or materials necessary to complete the submission.

(d) GAO may in special or emergency circumstances undertake special procedures or arrangements within the general framework of this part for the processing of submissions for clearance.

[39 FR 24347, July 2, 1974, as amended at 40 FR 36297, Aug. 20, 1975]

§10.10 New plans or report forms.

Subject to §10.9(d) of this part, all requests for clearance of new plans or report forms must be made in accordance with the provisions of this section:

(a) Until GAO has developed its own form, requests for clearance should be made by submitting Standard Form 83, "Clearance Request and Notice of Action," prepared in accordance with the instructions contained therein (subject to any revisions or modifications which GAO may specify), and accompanied by additional materials described in this section. Requests for clearance should be made in time to allow for adequate review and adoption of any necessary alterations (including coordination or integration with other plans and report forms) without delaying the operating program to which the plan or report form relates.

(b) Clearance should not be requested for a plan or report form until it is in final form. Therefore, the agency head should approve the plan or report form before submitting it for clearance to GAO and the letter of transmittal should so state. However, if the plan or report form for which clearance is requested is of a type for which the responsibility for determining need, use, etc., has been delegated to a staff level within the agency, the agency's transmittal letter should include a statement that the proposed form has been processed pursuant to a delegation of authority and appropriate documentation showing such delegation should be included.

(c) Each request for clearance must include a narrative supporting statement containing detailed information, quantified where applicable, on each of the topics specified in this subsection. When a topic is not applicable to the subject request, so state, giving the reasons therefor. If the information has already been provided for the review of the preliminary plan or contract, a reference to the previous submission, with the citation, will be sufficient.

(1) *Justification.* (i) Give a full and detailed explanation of the circumstances which make the plan or report form necessary. Include identification of any legal or administrative requirements which necessitate such data collection. Where the form is used in an agency program, describe the program and indicate how this particular form fits in.

(ii) Indicate how, by whom, and for what purpose the data will be used.

(iii) Indicate specifically any similar data

already available in the subject field and why it cannot be used for this purpose.

(2) *Description of survey plan.* (May be omitted for application forms and record-keeping requirements.)

(i) Give a quantified description of the potential respondent universe. Identify available mailing lists or directory sources used.

(ii) Describe the survey design and sampling or other respondent selection method to be used, as well as any plans for a pretest and techniques for handling nonresponse.

(iii) If the survey is to be made or the returns processed under a federally sponsored contractor grant, the sponsoring agency will be responsible for obtaining GAO clearance for all data collection forms or other documents. The sponsoring agency should also provide the following: name of contractor; his role and responsibilities relating to the entire project; and the arrangement made with the contractor regarding confidentiality of collected data, disposition of completed report forms, punch cards, or tapes, etc.

(3) *Tabulation and publication plans.* (May be omitted for application forms, record-keeping requirements, and preliminary plans or contracts.) Indicate briefly plans for publication, such as time, type, and content. A summary of the tabulation plans should accompany the request for clearance or be described briefly in the supporting statement.

(4) *Time schedule for data collection and publication.* (May be omitted for application forms and recordkeeping requirements.) Indicate the planned time schedule for the entire project, including beginning and ending collection dates, and completion of report or publication dates. Indicate the expected elapsed time between the completion of data collection and issuance of first published results.

(5) *Consultations outside the agency.* (i) Give names of persons outside the agency with whom the proposed plan or report form was discussed and indicate the companies, organizations, or associations which they represent. Summarize any major problems on which agreement could not be reached.

(ii) Indicate the extent to which comments from such persons are reflected in the plan or report form.

(iii) Indicate the extent to which availability of records and reportability of data was learned from such persons.

(iv) Give the names and positions of officials of other Federal agencies (whether or not subject to this part) with whom the plan or report form was discussed and indicate comments these officials made regarding the present availability of the information.

(v) The agency will maintain and make available for GAO review copies of written comments from persons and officials contacted pursuant to paragraphs (c)(5) (i) through (iv) of this section.

(6) *Estimation of compliance burden.* To minimize the compliance burden on persons affected and to improve governmental efficiency, each agency will consider and determine, in connection with each plan or report form submitted, whether the proposed plan or report form exceeds the limits of reasonable needs or practical utility, either with respect to the number of respondents, frequency of collection, or number or difficulty of the items and whether all items of information to be furnished or recorded are essential to the central purpose of such plan or report form. Special consideration will be given to the burden on individuals, small business, and other organizations with limited clerical, financial management, and statistical staffs.

(i) Explain the basis used in developing the figure shown in item 15e, "Estimated average number of man-hours required per person," of Standard Form 83. Informal consultation with a few persons affected, particularly in instances in which selected persons are consulted as described in subparagraph (c)(5) of this section, may be desirable. Estimates may also be based on experience with a pretest or related forms. In the case of forms to be completed by individuals or households, a trial with office staff is a possible device.

(ii) In making this estimate of burden, be sure to allow for the time needed to gather and compile the data (if not already available) as well as clerical time needed to complete the form.

(iii) Where the compliance burden is expected to vary considerably because of differences in respondent size or complexity, show the range of such estimated burden explaining the reasons for the variation and estimate the average time per response.

(7) *Estimate of cost to the Federal Government.* Include an estimate of the total cost for each proposed collection of information, including planning, compiling of information, and the estimated share of overhead costs. In the case of repetitive plans or forms, calculate costs on an annual basis.

(8) *Provisions for confidentiality of information.* Include references and descriptions of any restrictions upon agency use of the information concerned or other protections in terms of the confidentiality of such information under relevant statutes or agency regulations, procedures, or practices.

(9) *Certifications.* Include the certifications required by subparagraph (e)(3) of this section.

(d) Any related background documents, such as preliminary research reports or survey, pretest, or pilot test results, which will illustrate the purpose or origin of the proposed plan or report form, should be submitted with the proposal.

(e) (1) *Application of Federal Information Processing Standards (FIPS) for public reporting requirements of independent Federal regu-*

latory agencies. Pursuant to Pub. L. No. 89-306, 79 Stat. 1127, and 15 CFR Part 6, each proposed public reporting requirement shall be reviewed for applicability and shall be used in conformance with Federal Information Processing Standards (FIPS) to the extent they are applicable. FIPS that are applicable to public reporting requirements are part of a Federal-wide program for standardizing data elements and representations which are used and interchanged in Government data systems. The objective of this standardization program is to make maximum use of the data resources of the Federal Government and to avoid unnecessary duplications and incompatibilities in the collecting, processing, and dissemination of data. The current FIPS publications will be used in reviewing each proposed public reporting requirement. Information concerning these standards and their availability can be obtained from the Office of ADP Standards Management, Institute for Computer Sciences and Technology, National Bureau of Standards, Washington, D.C. 20234.

(2) *Applicability.* The following types of standards as defined in FIPS publications apply to public reporting requirements:

(i) Federal General and Federal Program Data Standards, and

(ii) Other ADP standards for media, interchange codes, data transmission, and optional character recognition are applicable when data is to be collected and interchanged in a machine readable form.

(3) *Certification.* After the proposed public reporting requirement has been reviewed and compared with applicable FIPS, one or more of the following certifications will be made part of the agency's supporting statement:

(i) "Format and contents are in conformance with FIPS PUB Number (enter applicable numbers)."

(ii) "Format and contents are not applicable to FIPS."

(iii) "Approval has been obtained to deviate from FIPS" (attach copy of this approval).

(f) Pursuant to the Budget and Accounting Act, 1921, and through an agreement of May 29, 1967, between the Office of Management and Budget and the General Services Administration/National Archives and Records Service (GSA/NARS), the NARS is responsible for operating the Standard and Optional Forms Program, Subpart 101-11.8 of the Federal Property Management Regulations. Proposed new, revised, and exceptions to Standard and Optional forms must be cleared by the GSA/NARS as well as GAO. By agreement between GAO and GSA, such Standard and Optional forms public report documents shall be submitted to General Services Administration (NRI), Washington, D.C. 20408, using Standard Form 83, Clearance Request and Notice of Action. NARS will forward the request documents to GAO

for review and approval. Only items 6, 14, 15, and 16 need to be filled in on the SF 83 when it is forwarded to NARS with the SF 152.

[39 FR 24347, July 2, 1974, as amended at 40 FR 36298, Aug. 20, 1975]

§ 10.11 Renewals or revisions of existing plans and report forms.

(a)(1) Forms with clearance expiring. Proposals for renewal of a prior OMB or GAO clearance which is about to expire must be submitted in accordance with the requirements for new plans or report forms set forth in § 10.10 of this part. Information provided under § 10.10 in a prior submission to GAO may, to extent that it is still current, be incorporated by reference in the submission for renewal. All proposals for renewal shall be submitted to GAO not later than 45 days prior to the expiration date of the existing clearance.

(2) For plans or report forms for which the agency plans no revision, furnish a statement detailing the use made of previously collected information and explaining the circumstances which make continued use of the plan or report form necessary.

(3) If a change is to be made in an existing plan or report form or in the use thereof, furnish a statement explaining the extent of the revisions and the reasons therefor, and what use has been made of previously collected information.

(b) Plans or report forms revised prior to expiration of an existing clearance. Clearance is required only for revisions which are material, as explained in § 10.5 (d) of this part. Material revisions will be submitted for clearance in accordance with the requirements for new plans or report forms set forth in § 10.10 of this part, subject also to § 10.11(a)(1).

§ 10.12 Notification of General Accounting Office action.

(a) If GAO determines that proposed plans or report forms are not unnecessarily duplicative or burdensome and are otherwise consistent with 44 U.S.C. 3512 and appropriate for collection of the information sought, GAO will so advise the agency, assign a clearance number, and prescribe an expiration date. The GAO clearance number, or a statement denoting GAO clearance, and the expiration date must appear prominently on the report form or in the reporting or record-keeping requirement, except that the clearance expiration date need not be printed on application forms or in regulations or orders that do not involve a separate form.

(b) If GAO determines that [a] proposed plan[s] or report form[s] fails to meet any one or more of the criteria referred to in paragraph (a) of this section, GAO shall advise the agency of such determination and the reasons therefor, and will not issue a clear-

ance. GAO will also publish in the Federal Register notice of any such determination and the reasons therefor.

(c) If an agency implements a proposal for collecting information upon failure by GAO to respond to a submission within 45 days as provided in §10.5(b) of this part, the report form or reporting or recordkeeping require-

ment shall prominently display a notice stating in substance the collection of information is authorized by operation of 44 U.S.C. 3512(d) until (a date not more than 1 year following the date on which information collection commenced).

[39 FR 24347, July 2, 1974, as amended at 40 FR 36298, Aug. 20, 1975]

the substance of the protest which has been submitted by interested parties or agencies, except to the extent that withholding of information is permitted or required by law or regulation. Any comments thereon shall be submitted within a maximum of 10 days.

§ 20.6 Time for submission of additional information.

Any additional information requested by the Office of General Counsel, General Accounting Office, from the protester or interested parties shall be submitted no later than 5 days after the receipt of such request. If it is necessary to obtain additional information from the agency, the General Accounting Office will request that such information be furnished as expeditiously as possible.

§ 20.7 Conference.

(a) A conference on the merits of the protest with members of the Office of General Counsel, General Accounting Office, may be held at the request of the protester, any other interested party, or an agency official. Request for a conference should be made prior to the expiration of the time period allowed for filing comments on the agency report (see §20.3(d)). Except in unusual circumstances, requests for a conference received after such time will not be honored.

(b) Conferences normally will be held prior to expiration of the period allowed for filing comments on the agency report. All interested parties shall be invited to attend the conference. Ordinarily, only one conference will be held on a bid protest.

(c) Any written comments to be submitted and as deemed appropriate by the General Accounting Office as a result of the conference must be received in the General

Accounting Office within 5 days of the date on which the conference was held.

§ 20.8 Time for decision by Comptroller General.

The Comptroller General establishes a goal of 25 days for issuing a decision on a protest after receipt of all information submitted by all parties and the conclusion of any conference.

§ 20.9 Request for reconsideration.

(a) Reconsideration of a decision of the Comptroller General may be requested by the protester, any interested party who submitted comments during consideration of the protest, and any agency involved in the protest. The request for reconsideration shall contain a detailed statement of the factual and legal grounds upon which reversal or modification is deemed warranted, specifying any errors of law made or information not previously considered.

(b) Request for reconsideration of a decision of the Comptroller General shall be filed not later than 10 days after the basis for reconsideration is known or should have been known, whichever is earlier. The term "filed" as used in this section means receipt in the General Accounting Office.

(c) A request for reconsideration shall be subject to these bid protest procedures consistent with the need for prompt resolution of the matter.

§ 20.10 Effect of judicial proceedings.

The Comptroller General may refuse to decide any protest where the matter involved is the subject of litigation before a court of competent jurisdiction or has been decided on the merits by such a court. The foregoing shall not apply where the court requests, expects, or otherwise expresses interest in the Comptroller General's decision.

SUBCHAPTER B—[RESERVED]

SUBCHAPTER C—CLAIMS; GENERAL

PART 30—SCOPE OF SUBCHAPTER

§ 30.1 Coverage of regulations in Subchapter C.

The regulations in Subchapter C relate to all classes of claims by and against the United States except:

(a) Those claims which are under the exclusive jurisdiction of administrative agencies pursuant to specific statutory authority;

(b) Claims for charges for transportation services furnished for the account of the United States, which now are to be filed with the General Services Administration or the agencies out of whose activities they arise. However, claims by carriers and forwarders against the United States for amounts administratively deducted from transportation payment vouchers in connection with loss or damage to property are covered by this subchapter and are to be filed in the General Accounting Office.

(Sec. 311, 42 Stat. 25; 31 U.S.C. 52. Interprets or applies sec. 305, 42 Stat. 24; 31 U.S.C. 71) [27 FR 12044, Dec. 6, 1962, as amended at 40 FR 60036, Dec. 31, 1975]

PART 31—CLAIMS AGAINST THE UNITED STATES; GENERAL PROCEDURE

Sec.

31.1 Scope of part.

FILING REQUIREMENTS FOR CLAIMANTS

- 31.2 Form of claim.
- 31.3 Claim filed by attorney or agent.
- 31.4 Where claims should be filed.
- 31.5 Statutory limitations on claims.

INFORMATION RELATING TO CLAIMS

- 31.6 Information relating to claims presented to the Claims Division of the General Accounting Office.
- 31.7 Basis of claim settlements.
- 31.8 Form of claim settlements.

Authority: Sec. 311, 42 Stat. 25, as amended; 31 U.S.C. 52. Interpret or apply sec. 305, 42 Stat. 24; 31 U.S.C. 71.

Source: 22 FR 10890, Dec. 28, 1957, unless otherwise noted.

Nomenclature Changes: 37 FR 26707, Dec. 15, 1972.

§ 31.1 Scope of part.

This part prescribes general procedures applicable to claims against the United States which must be adjudicated in the General Accounting Office before payment is made or denied exclusive of transportation claims. Special procedures applicable to specified types or classes of claims against the United States are contained in the subsequent parts of this subchapter.

FILING REQUIREMENTS FOR CLAIMANTS

§ 31.2 Form of claim.

Unless otherwise specifically provided, claims will be considered only when presented in writing over the signature and address of the claimant or over the signature of the claimant's authorized agent or attorney. Generally, no particular form is required for filing a claim; however, claim forms are prescribed in succeeding parts of this subchapter for specific classes of claims.

§ 31.3 Claim filed by attorney or agent.

A claim filed by an agent or attorney must be supported by a duly executed power of attorney or other documentary evidence of the agent's or attorney's right to act for the claimant. See § 1.8 of this chapter.

§ 31.4 Where claims should be filed.

Action will generally be expedited if claimants file their claims initially with the administrative department or agency out of whose activities they arose. Claims which cannot be disposed of administratively will be transmitted to the Claims Division of the General Accounting Office by the administrative office. However, as to claim filing requirements when the statutory period of limitation is about to expire, see § 31.5. Claims filed direct with the General Accounting Office should be addressed to

Claims Division,
U.S. General Accounting Office,
Washington, D.C. 20548.

[23 FR 7478, Sept. 26, 1958, as amended at 40 FR 60036, Dec. 31, 1975]

§ 31.5 Statutory limitations on claims.

(a) *Statutory limitations relating to claims generally.* Statutory limitations relating to claims generally are contained in 31 U.S.C. 71a. Claimants should submit their claims to the Claims Division of the General Accounting Office if the statutory period of limitation will soon expire.

(b) *Statutory limitation on check claims.* The statutory limitation on claims on account of checks appearing to have been paid are contained in 31 U.S.C. 122. To protect their own interests, it is the responsibility of claimants to present their claims for the proceeds of checks to the Treasurer of the United States or the General Accounting Office if the statutory period of limitation is about to expire.

(c) *Other statutory limitations.* It is not intended to imply that statutes of limitation imposed by Congress are necessarily limited to those cited in paragraphs (a) and (b) of this section. It is incumbent on claimants to inform themselves regarding other possible statutory limitations.

[23 FR 7478, Sept. 26, 1958, as amended at 40 FR 60036, Dec. 31, 1975]

INFORMATION RELATING TO CLAIMS

§ 31.6 Information relating to claims presented to the Claims Division of the General Accounting Office.

Claimants or their authorized representatives may obtain information relating to claims which have been presented to the Claims Division of the General Accounting Office by addressing correspondence to

Claims Division,
U.S. General Accounting Office,
Washington, D.C. 20548.

or by calling in person at that Office at 441 G Street NW.

[23 FR 7478, Sept. 26, 1958, as amended at 40 FR 60036, Dec. 31, 1975]

§ 31.7 Basis of claim settlements.

Claims are settled on the basis of the facts as established by the Government agency concerned and by evidence submitted by the claimant. Settlements are founded on a determination of the legal liability of the United States under the factual situation involved as established by the written record. The burden is on claimants to establish the liability of the United States, and the claimants' right to payment. The settlement of claims is based upon the written record only.

§ 31.8 Form of claim settlements.

(a) *Allowed claims.* The Claims Division of the General Accounting Office will certify claims for payment either by use of a Certificate of Settlement, GAO Form 39, or by certificate of allowance placed on the voucher when voucher procedures are in effect.

(b) *Disallowed claims.* When part of a claim is allowed and part disallowed, a statement relating to the disallowed portion will be included on the certificate of settlement or the voucher. When the full amount of a claim is disallowed, the claimant will be advised by issuance of Settlement Certificate, GAO Form 44.

[23 FR 7478, Sept. 26, 1958, as amended at 40 FR 60036, Dec. 31, 1975]

PART 32—REVIEW AND RECONSIDERATION OF GENERAL ACCOUNTING OFFICE CLAIMS SETTLEMENTS

- Sec.
32.1 Who may obtain review.
32.2 Basis for request for review.
32.3 Return of check or warrant with request for review.

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

SOURCE: 22 FR 10890, Dec. 28, 1957, unless otherwise noted.

§ 32.1 Who may obtain review.

Settlements made pursuant to 31 U.S.C. 71 will be reviewed (a) in the discretion of the Comptroller General upon the written application of (1) a claimant whose claim has been settled or (2) the head of the department or Government establishment to which the claim or account relates, or (b) upon motion of the Comptroller General at any time.

§ 32.2 Basis for request for review.

Applications for review of claim settlements should state the errors which the applicant believes have been made in the settlement and which form the basis of his request for reconsideration.

§ 32.3 Return of check or warrant with request for review.

Unless otherwise directed by the Comptroller General on the presentation of proper facts in the particular case, the check issued upon a settlement must not be cashed when its amount includes any item as to which review is applied for, but should accompany the application for review.

PART 33—DECREASED CIVILIAN OFFICERS AND EMPLOYEES; PROCEDURES FOR SETTLEMENT OF ACCOUNTS

- Sec.
33.1 Scope of part.
33.2 Definitions.
33.3 Forms prescribed for procedures in this part.
33.4 Notifying employees; agency responsibility.
33.5 Designation of beneficiary.
33.6 Claims settlement jurisdiction.
33.7 Securing claims on employee's death.
33.8 Claims involving minors or incompetents.
33.9 Return of unnegotiated Government checks.
33.10 Applicability of general procedures.

AUTHORITY: The procedures of this Part 33 issued under sec. 311, 42 Stat. 25, as amended; 31 U.S.C. 52. Interpret or apply 5 U.S.C. 5583

§ 33.1 Scope of part.

(a) *Accounts covered by this part.* This part prescribes forms and procedures for the prompt settlement of accounts of deceased civilian officers and employees of the Federal Government and of the government of the District of Columbia (including wholly owned and mixed-ownership Government corporations), as contemplated by 5 U.S.C. 5581, 5582, 5583. The term "deceased employees" as used in this part includes former civilian officers and employees who die subsequent to separation from the employing agency.

(b) *Exceptions.* The procedures prescribed by this part do not apply to:

(1) Accounts of deceased officers and employees of the Federal land banks, Federal intermediate credit banks, or regional banks for cooperatives (see 5 U.S.C. 5581(1)).

(2) Payment of unpaid balance of salary or other sums due deceased Senators or officers or employees of the Senate (see 2 U.S.C. 36a; 5 U.S.C. 5581(1)).

(3) Payment of unpaid balance of salary or other sums due deceased Members of the House of Representatives (see 2 U.S.C. 38a). See § 33.6 for settlement of accounts of deceased officers and employees of the House of Representatives.

[33 F.R. 685, Jan. 19, 1968]

§ 33.2 Definitions.

The term "unpaid compensation," as defined in the act and when used in this part, means the pay, salary, or allowances, or other compensation due on account of the services of the decedent for the Federal Government or the government of the District of Columbia. It shall include, but not be limited to, (a) all per diem in lieu of subsistence, mileage, and amounts due in reimbursement of travel expenses, including incidental and miscellaneous expenses which are incurred in connection with the travel and for which reimbursement is due; (b) all allowances upon change of official station; (c) all quarters and cost-of-living allowances and overtime or premium pay; (d) amounts due for payment of cash awards for employees' suggestions; (e) amounts due as refund of salary deductions for United States Savings bonds; (f) payment for all accumulated and current accrued annual or vacation leave equal to the compensation the decedent would have received had he lived and remained in the service until the expiration of the period of such annual or vacation leave; (g) the amounts of all checks drawn in payment of such compensation which were not delivered by the Government to the officer or employee during his lifetime or of any unnegotiated checks returned to the Government because of the death of the officer or employee.

[26 F.R. 12275, Dec. 23, 1961]

§ 33.3 Forms prescribed for procedures in this part.

Forms prescribed for procedures in this part are:

Standard Forms

SF 1152 Designation of Beneficiary, Unpaid Compensation for Deceased Civilian Employee.

SF 1153 Claim of Designated Beneficiary and/or Surviving Spouse for Unpaid Compensation of Deceased Civilian Employee.

SF 1155 Claim for Unpaid Compensation of Deceased Civilian Employee (No Designated Beneficiary or Surviving Spouse).

[23 F.R. 7479, Sept. 26, 1958]

§ 33.4 Notifying employees; agency responsibility.

Each agency of the Government affected will bring to the attention of its civilian employees the provisions of the act relative to their right to designate a beneficiary or beneficiaries to receive the amounts due and the disposition to be made of unpaid amounts

where no beneficiary or beneficiaries have been designated.

[22 F.R. 10891, Dec. 28, 1957]

§ 33.5 Designation of beneficiary.

(a) *Designation Form.* SF 1152, Designation of Beneficiary, Unpaid Compensation of Deceased Civilian Employee, is prescribed for use by employees in designating a beneficiary and in changing or revoking a previous designation. However, in the absence of the prescribed form, any designation, change, or cancellation of beneficiary witnessed and filed in accordance with the general requirements of this part shall be acceptable. Each agency subject to the provisions of the act will furnish the employee SF 1152 upon request therefor.

(b) *Who may be designated.* An employee may designate any person or persons as beneficiary. The term "person or persons" as used in this part includes a legal entity or the estate of the deceased employee.

(c) *Executing and filing a designation of beneficiary form.* The SF 1152 must be executed in duplicate by the employee and filed with the employing agency where the proper officer will sign it and insert the date of receipt in the space provided on each part, file the original, and return the duplicate to the employee. The designation will be filed in the particular office which authorizes payment of the employee's compensation, or such other place as the head of the agency may direct.

(d) *Effective period of a designation.* A designation of beneficiary, properly executed and filed in the agency of employment, unless earlier changed or revoked in writing, will be effective as long as employment by the same agency continues and thereafter until the employee is transferred or reemployed by the same or another department or agency of the Government. Should an employee resign and be reemployed, or be transferred to another agency, and desire the unpaid compensation to be paid to a designated beneficiary, another designation of beneficiary form must be executed, as directed in paragraph (c) of this section. If an amount should become due from the agency from which the employee was separated, it will be the responsibility of such agency to ascertain, prior to payment, if the employee was reemployed and executed a designation of beneficiary in connection with such employment, and to pay the compensation to any person or persons so designated. A new designation of beneficiary is not required as to an employee whose agency or site function, records, equipment, and personnel are absorbed by another agency.

(e) *Change or revocation of a designation.* A designation of beneficiary previously made may be changed or revoked as of a later date by the execution and filing of another SF 1152 by the employee, as directed in paragraph (c) of this section. When a designation

of beneficiary is changed or revoked, the employing agency should return the earlier designation to the employee.

[5 U.S.C. 5582] [22 F.R. 10891, Dec. 28, 1957, as amended at 28 F.R. 12923, Dec. 5, 1963]

§ 33.6 Claims settlement jurisdiction.

(a) District of Columbia, Canal Zone Government and Government corporations. Claims for unpaid compensation due deceased employees of the government of the District of Columbia and the Canal Zone Government on the Isthmus of Panama shall be paid by these entities and those of wholly owned and mixed ownership Government corporations may be paid by the corporations. 5 U.S.C. 5583(b).

(b) Other agencies. Except as otherwise provided in paragraph (c) of this section, claims for unpaid compensation due deceased employees of other agencies of the Federal Government, including officers and employees of the House of Representatives, may be paid by those agencies.

(c) General Accounting Office. Except as provided in paragraph (a) of this section, claims for unpaid compensation due deceased employees of the Federal Government will be paid only upon settlement by the Claims Division of the General Accounting Office in the following cases:

(1) When doubt exists as to the amount or validity of the claim.

(2) When doubt exists as to the person(s) properly entitled to payment.

(3) When the claim involves uncurrent checks: Unnegotiated and/or undelivered checks for unpaid compensation due to decedent which are drawn on designated depositaries and have not been paid prior to the close of the fiscal year next following the fiscal year in which the checks were issued are uncurrent. Claims for the proceeds of such checks must be submitted to the Claims Division of the General Accounting Office for settlement pursuant to the provisions of section 1(b) of the act of August 28, 1957, Public Law 85-183, 31 U.S.C. 132. The checks, if available, should accompany the claims.

(d) Payment as provided in paragraphs (a), (b), and (c) of this section shall be made to the person or persons surviving at date of death in the following order of precedence:

(1) To the beneficiary or beneficiaries designated by the employee in a writing received in the employing agency prior to his death;

(2) If there is no designated beneficiary to the surviving spouse of the employee;

(3) If none of the above, to the child or children of the employee and decedents of deceased children by representation;

(4) If none of the above, to the parents of the deceased employee or the survivor of them;

(5) If none of the above, to the duly appointed legal representative of the estate of the deceased employee; and

(6) If none of the above, to the person or persons entitled under the laws of the domicile of the employee at the time of his death. 5 U.S.C. 5582(b).

When the person(s) otherwise entitled to payment has not submitted a claim and cannot be located within 3 years after the death of the employee, payment shall be made to the person(s) in the same class of entitlement, or in the absence of anyone in the same class then the person(s) next in order of precedence as described in this paragraph.

[37 FR 26291, Dec. 9, 1972, as amended at 40 FR 60036, Dec. 31, 1975]

§ 33.7 Securing claim on employee's death.

As soon as practicable after the death of a civilian employee included within the provisions of the act, the agency in which he or she was last employed, upon determining that unpaid compensation is due the decedent, will request each designated beneficiary or, if no beneficiary was designated, the surviving spouse, to execute SF 1153, Claim of Designated Beneficiary and/or Surviving Spouse for Unpaid Compensation of Deceased Civilian Employee. When there is no designated beneficiary or surviving spouse, the employing agency will furnish the person or persons next in order of precedence, in accordance with the first section of the act, 5 U.S.C. 61f, SF 1155, Claim for Unpaid Compensation of Deceased Civilian Employee (No Designated Beneficiary or Surviving Spouse). When the designated beneficiary is the estate of the decedent, the employing agency will furnish the legal representative, heir, or heirs of the decedent SF 1055, Claim Against the United States for Amounts Due in the Case of a Deceased Creditor, prescribed in Part 35 of this chapter, since this form will elicit the information required for settlement of such claims. Any assistance deemed necessary for the proper execution of the forms will be furnished to all claimants by the employing agency.

[22 F.R. 10891, Dec. 28, 1957]

§ 33.8 Claims involving minors or incompetents.

(a) If a guardian or committee has been appointed for a minor or incompetent appearing entitled to unpaid compensation, the claim should be supported by a short certificate of the court showing the appointment and qualification of the claimant in such capacity.

(b) If no guardian or committee has been or will be appointed, the initial claim should be supported by a statement showing (1) claimant's relationship to the minor or incompetent, if any; (2) the name and address of the person having care and custody of the minor or incompetent; (3) that any moneys received will be applied to the use and benefit of the minor or incompetent; and (4) that the appointment of a guardian or committee is not contemplated.

[26 F.R. 12275, Dec. 23, 1961]

§33.9 Return of unnegotiated Government checks.

All unnegotiated U.S. Government checks drawn to the order of a decedent representing unpaid compensation as defined in § 33.2, and in the possession of the claimant, should be returned to the employing agency concerned. Claimants should be instructed to return any other U.S. Government checks, drawn to the order of a decedent for purposes other than unpaid compensation, such as veterans benefits, social security benefits, or Federal tax refunds, to the agency from which received with request for further instructions from that agency.

[23 F.R. 7479, Sept. 26, 1958]

§33.10 Applicability of general procedures.

When not in conflict with this part, the provisions of Part 31 of this subchapter relating to procedures applicable to claims generally, are also applicable to the settlement of accounts of deceased civilian officers and employees.

[22 F.R. 10891, Dec. 28, 1957]

PART 34—DECEASED MEMBERS OF THE ARMED FORCES AND NATIONAL GUARD; PROCEDURES FOR SETTLEMENT OF ACCOUNTS

Sec.	
34.1	Scope of part.
34.2	Forms for filing claims.
34.3	Jurisdiction.
34.4	Furnishing forms and assistance to claimants.
34.5	Claims involving minors or incompetents.
34.6	Claims for unnegotiated Government checks.
34.7	Applicability of general claim procedures.

AUTHORITY: The provisions of this Part 34 issued under sec. 311, 42 Stat. 25; 31 U.S.C. 52. Interpret or apply 10 U.S.C. 2771; 32 U.S.C. 714; sec. 3, 70A Stat. 619, as amended, 33 U.S.C. 857a; and sec. 4, 70A Stat. 619, as amended, 42 U.S.C. 213a.

SOURCE: The provisions of this Part 34 appear at 26 F.R. 12275, Dec. 23, 1961, unless otherwise noted.

§34.1 Scope of part.

(a) This part prescribes forms and procedures for the prompt settlement of the accounts of:

(1) Deceased members of the Armed Forces (including deceased commissioned officers of the Public Health Service and the National Oceanic and Atmospheric Administration) pursuant to 10 U.S.C. 2771.

(2) Deceased members of the National Guard pursuant to 32 U.S.C. 714.

(b) A designation of beneficiary under 10 U.S.C. 2771 or 32 U.S.C. 714, properly executed and filed in the place designated for such purpose in the regulations of the department concerned, will be effective thereafter until (1) expressly changed or revoked in writing or (2) the serviceman transfers to a different branch of the military service or (3) returns to the same or a different branch after a break in service.

(c) The term "deceased members" as used in the part includes former members who die

subsequent to discharge or separation from the service.

(d) The payment provisions of 10 U.S.C. 2771 and 32 U.S.C. 714 are effective only when the member's death occurs on or after January 1, 1956. Claims relating to the accounts of members dying before such date are for consideration by the Claims Division of the General Accounting Office.

(e) The term "pay and allowances" when used in this part includes any amount due a decedent from the service of which he was a member, exclusive of amounts payable administratively pursuant to other specific authority.

[33 F.R. 685, Jan. 19, 1968, as amended at 37 F.R. 26291, Dec. 9, 1972; 37 F.R. 26707, Dec. 15, 1972; 40 FR 60036, Dec. 31, 1975]

§34.2 Forms for filing claims.

The following standard forms are prescribed for use in the settlement of accounts to which this part relates:

SF 1174—Claim of Designated Beneficiary for Unpaid Pay and Allowances of Deceased Member of the Armed Forces.

SF 1175—Claim for Unpaid Pay and Allowances of Deceased Member of the Armed Forces (No Designated Beneficiary).

§34.3 Jurisdiction.

(a) *Administrative agencies.* Except as otherwise provided in paragraph (b) of this section, pay and allowances due deceased members of the Armed Forces and deceased members of the National Guard shall be paid by the military service or department concerned.

(b) *General Accounting Office.* Payments shall be made only upon settlement by the Claims Division of the General Accounting Office in the following cases:

(1) When doubt exists as to the amount or validity of the claim.

(2) When doubt exists as to the person(s) properly entitled to payment.

(3) When the claim involves uncurrent checks. Unnegotiated and/or undelivered checks for pay and allowances due the decedent which are drawn on designated depositaries and have not been paid prior to the close of the fiscal year next following the fiscal year in which the checks were issued are uncurrent. Claims for the proceeds of such checks must be submitted to the Claims Division of the General Accounting Office for settlement pursuant to the provisions of section 1(b) of the act of August 28, 1957, Public Law 85-183, 31 U.S.C. 132. The checks, if available, should accompany the claims.

(c) Payment as provided in paragraphs (a) and (b) of this section shall be made to the person or persons surviving at date of death in the following order of precedence:

(1) Beneficiary designated by the member in writing to receive an amount, if the designation is received, before the deceased member's death, at the place named in the regulations prescribed by the Secretary concerned;

- (2) Surviving spouse;
- (3) Children and their descendants, by representation;
- (4) Father and mother in equal parts or, if either is dead, the survivor;
- (5) Legal representative;
- (6) Person entitled under the law of the domicile of the deceased member.

When the person(s) otherwise entitled to payment has not submitted a claim and cannot be located within 3 years after the death of the member, payment shall be made to the person(s) in the same class of entitlement, or in the absence of anyone in the same class then the person(s) next in order of precedence as described in this paragraph.

[37 FR 26291, Dec. 9, 1972, as amended at 40 FR 60036, Dec. 31, 1975]

§34.4 Furnishing forms and assistance to claimants.

As soon as practicable after death of a member, the department under which the member was serving at date of death will furnish the designated beneficiary or beneficiaries Standard Form 1174, Claim of Designated Beneficiary for Unpaid Pay and Allowances of Deceased Member of the Armed Forces, for use in filing claim for any unpaid pay or allowances that may be due the decedent. If there is no designated beneficiary, the department will furnish the person or persons next in order of precedence, in accordance with 10 U.S.C. 2771(a) or 32 U.S.C. 714(a), SF 1175, Claim for Unpaid Pay and Allowances of Deceased Member of the Armed Forces (No Designated Beneficiary). Any assistance deemed necessary for the proper execution of the forms will be furnished to all claimants by the departments concerned.

§34.5 Claims involving minors or incompetents.

(a) If a guardian or committee has been appointed for a minor or incompetent appearing entitled to unpaid amounts, the claims should be supported by a short certificate of the court showing the appointment and qualification of the claimant in such capacity.

(b) If no guardian or committee has been or will be appointed, the initial claim should be supported by a statement showing (1) claimant's relationship to the minor or incompetent, if any; (2) the name and address of the person having care and custody of the minor or incompetent; (3) that any moneys received will be applied to the use and benefit of the minor or incompetent; and (4) that the appointment of a guardian or committee is not contemplated.

§ 34.6 Claims for unnegotiated Government checks.

Unnegotiated U.S. Government checks drawn to the order of the decedent by the

service of which he was a member should be returned to the department concerned for consideration in connection with the settlement of the member's account. Claimants should be advised that all other unnegotiated U.S. Government checks drawn to the order of the decedent should be returned to the agency from which received with request for further instructions from that agency.

§ 34.7 Applicability of general claim procedures.

When not in conflict with this part, the provisions of Part 31 of this Title, relating to procedures applicable to claims generally, are also applicable to the settlement of accounts of deceased members.

[33 F.R. 685, Jan. 19, 1968]

PART 35—DECEASED PUBLIC CREDITORS GENERALLY, CLAIM SETTLEMENT PROCEDURES

- Sec.
- 35.1 Scope of part.
- 35.2 Form prescribed for procedures in this part.
- 35.3 Claim filing requirements.
- 35.4 Return of unnegotiated Government checks.
- 35.5 Claims involving minors.

AUTHORITY: The provisions of this Part 35 issued under sec. 311, 42 Stat. 25, 31 U.S.C. 52. Interpret or apply sec. 305, 42 Stat. 24; 31 U.S.C. 71.

SOURCE: The provisions of this Part 35 appear at 25 F.R. 6234, July 2, 1960, unless otherwise noted.

§35.1 Scope of part.

This part relates to the settlement of claims for amounts alleged to be due the estates of deceased individual public creditors, except when such claims are within the jurisdiction of administrative agencies pursuant to specific authority. The claims coming within the scope of this part include, among others, claims for amounts due deceased contractors (whether under terminated or continuing contracts) and other deceased public creditors for supplies furnished and services rendered.

[26 F.R. 12276, Dec. 23, 1961]

§ 35.2 Form prescribed for procedures in this part.

The following standard form is prescribed for use in filing claims on behalf of deceased public creditors: SF 1055—Claim Against the United States for Amounts Due in the Case of a Deceased Creditor.

§35.3 Claim filing requirements.

(a) *Use of prescribed form.* Claims to which this chapter relates, including claims for the proceeds of U.S. Government checks, will be filed on SF 1055.

(b) *Assisting claimants in filing claims.* Such assistance as is deemed necessary may be given to claimants by the administrative agencies to insure proper execution and submission of the claim forms, SF 1055.

(c) *Where claims should be filed.* Claims for amounts due deceased public creditors will be filed initially in the administrative office out of whose activities they arise.

§35.4 Return of unnegotiated Government checks.

All unnegotiated U.S. Government checks in possession of a claimant which are drawn to the order of a deceased public creditor should be returned to the agency from which received.

§35.5 Claims involving minors.

(a) If a guardian has been appointed for a minor appearing entitled to unpaid amounts the claim should be supported by a short certificate of the court showing the appointment and qualification of the claimant in such capacity.

(b) If no guardian has been or will be appointed, the initial claim should be supported by a statement showing (1) claimant's relationship to the minor, if any; (2) the name and address of the person having care and custody of the minor; (3) that any moneys received will be applied to the use and benefit of the minor; and (4) that the appointment of a guardian is not contemplated.

[26 F.R. 12276, Dec. 23, 1961]

PART 36—INCOMPETENT PUBLIC CREDITORS; PROCEDURES FOR SETTLEMENT OF ACCOUNTS

- Sec.
- 36.1 Scope of part.
- 36.2 Where claims should be filed.
- 36.3 Claim filing requirements.
- 36.4 Disposition of unnegotiated and undelivered Government checks.
- 36.5 Applicability of general claim procedures.

AUTHORITY: The provisions of this Part 36 issued under sec. 311, 42 Stat. 25, 31 U.S.C. 52. Interpret or apply sec. 305, 42 Stat. 24; 31 U.S.C. 71.

SOURCE: The provisions of this Part 36 appear at 23 FR 7480, Sept. 26, 1958, unless otherwise noted.

§36.1 Scope of part.

This part prescribes the procedures applicable to the settlement of claims for amounts due incompetent public creditors of the United States, including claims for the proceeds of Government checks drawn on the Treasurer of the United States or other authorized Government depository to the order of such creditors, except those claims which are under the exclusive jurisdiction of administrative agencies pursuant to specific statutory authority.

§36.2 Where claims should be filed.

Claims for amounts due incompetent public creditors will be filed initially with the Government agency out of whose activities they arise.

[33 F.R. 685, Jan. 19, 1968]

§36.3 Claim filing requirements.

(a) *Form of claim.* No form is prescribed for use in making claim for sums due incompetent creditors of the United States. Such claims must be filed in writing over the signature and full address of the person claiming on behalf of the incompetent creditor and must set forth the connection of the incompetent creditor with the United States Government, giving the name of the department, bureau, establishment, or agency involved.

(b) *Claim filed by guardian or committee—*
(1) *Initial claim.* The initial claim filed by the guardian or committee of the estate of an incompetent must be accompanied by a short certificate of the court showing the appointment and qualification of the claimant as guardian or committee.

(2) *Claims for recurring payments.* Subsequent claims from guardians or committees for recurring payments need not be accompanied by an additional certificate of the court, but they must be supported by a statement that the appointment is still in full force and effect.

(c) *Claims filed by other than guardian or committee.* When the amount due the incompetent is small and no guardian or committee of the estate has been or will be appointed, payment may be made, in the discretion of the Comptroller General, to the person or persons having care or custody of the incompetent, or to close relatives who will hold the amount for the use and benefit of the incompetent. The claim must be supported by a statement showing (1) that: no guardian or committee has been or will be appointed; (2) the claimant's relationship to the incompetent, if any; (3) the name and address of the person having care and custody of the incompetent; and (4) that any amount paid to the claimant will be applied to the use and benefit of the incompetent.

§36.4 Disposition of unnegotiated and undelivered Government checks.

All unnegotiated U.S. Government checks in possession of the claimant, drawn to the order of the incompetent public creditor and involved in the claim, should be returned to the agency from which received.

§36.5 Applicability of general claim procedures.

The provisions of Part 31 of this subchapter relating to the procedures applicable to claims generally are applicable also to the settlement of accounts of incompetent public creditors to which this chapter relates.

SUBCHAPTER D—TRANSPORTATION

PART 51—DETERMINATIONS

- Sec.
51.1 Scope of part.
51.2 Standard forms and procedures.

AUTHORITY: 42 Stat. 25, as amended; 31 U.S.C. 52. Interpret or apply sec. 112, 64 Stat. 835; 31 U.S.C. 66.

SOURCE: 40 FR 47511, Oct. 9, 1975, unless otherwise noted.

§ 51.1 Scope of part.

This part contains basic determinations by the Comptroller General as to the extent he deems it necessary to continue or discontinue to exercise the authority to prescribe forms and uniform procedures provided in section 309, 42 Stat. 25, 31 U.S.C. 49.

§ 51.2 Standard forms and procedures.

It is determined that the prescribing of standard forms and procedures pertaining to payments for transportation services furnished for the account of the United States is so closely related to the audit of such payments and adjustment of claims pertaining thereto that it will generally be unnecessary for this function to be performed in the General Accounting Office upon transfer of the transportation audit to the General Services Administration. Standard forms and procedures may therefore be prescribed by the Administrator, General Services Administration, subject to consultation with the internal organization of the General Accounting Office assigned overview responsibility, except for the uniform standards and procedures necessary to permit performance of the discretionary functions vested by statute in the Comptroller General and other uniform fiscal requirements deemed necessary, as prescribed in part 52.

PART 52—UNIFORM STANDARDS AND PROCEDURES FOR TRANSPORTATION TRANSACTIONS

- Sec.
52.1 Scope of part.
52.2 Use of American flag vessels and certificated air carriers.
52.3 Use of travel agencies.

AUTHORITY: Sec. 311, 42 Stat. 25; 31 U.S.C. 52. Interpret or apply sec. 309, 42 Stat. 25; 31 U.S.C. 49 and sec. 112, 64 Stat. 835; 31 U.S.C. 66, unless otherwise noted.

SOURCE: 40 FR 47512, Oct. 9, 1975, unless otherwise noted.

§ 52.1 Scope of part.

This part contains uniform standards and procedures relating to discretionary functions vested by statute in the Comptroller

General and to matters requiring uniformity of fiscal practices relating to transportation transactions entered into for the account of the United States Government.

§ 52.2 Use of American flag vessels and certificated air carriers.

(a) *Transportation of passengers.* Section 901 of the Merchant Marine Act of 1936, 46 U.S.C. 1241, requires the use of American flag vessels for travel on official business; and section 5 of the International Air Transportation Fair Competitive Practices Act of 1974, 49 U.S.C. 1517, requires the use of air carriers certificated under section 401 of the Federal Aviation Act of 1958 (American flag) for Government-financed passenger transportation (including but not limited to Government dependents, consultants, grantees, contractors and subcontractors), when such carriers are available. Compliance with section 901 and section 5 is required whether the transportation expenses are paid by the United States or reimbursed to the traveler.

(b) *Transportation of personal effects and freight.* Section 901 of the Merchant Marine Act of 1936, 46 U.S.C. 1241, requires the use of American flag vessels by officers and employees of the United States for the transportation of their personal effects, when such vessels are available, and section 5 of the International Air Transportation Fair Competitive Practices Act of 1974, 49 U.S.C. 1517, requires the use of air carriers certificated under section 401 of the Federal Aviation Act of 1958 (American flag) for any Government-financed movement of freight by air when such air carriers are available.

(c) *Disallowance of expenditures.* The Comptroller General will disallow any expenditures for commercial non-American-flag air or foreign-flag ocean passenger transportation, or for foreign-flag ocean transportation of personal effects or non-American-air transportation of freight, unless there is attached to the payment voucher a certificate or memorandum adequately explaining why American-flag service was unavailable signed by the traveler or other responsible official of the agency authorizing the travel or transportation who has knowledge of the facts concerning such usage.

(d) *Required documentation.* Each voucher for reimbursement of expenses for travel in whole or in part via a non-American-flag air or foreign flag ocean carrier, and each bill for payment of transportation services furnished in whole or in part by a non-American-flag air or foreign flag ocean carrier will

be supported by the following documentation:

(1) *Required certificate.* The certificate or memorandum required under this part should be substantially as follows:

I certify that it (is) (was) necessary for
(name of traveler or agency)
to use
(foreign-flag vessel(s))
or noncertificated* air carrier(s)
flight identification No(s)
or to transport (personal effects) (freight) between and en route
from to on
(date)

for the following reasons:

.....
.....
.....

Date Signature of traveler
or authorizing officer

.....
Title or position

.....
Organization

* Section 401 of Federal Aviation Act of 1958 (49 U.S.C. 1501).

(2) *Documentation for passenger and freight transportation by American-flag direct air carriers.* All bills submitted by American-flag direct air carriers for payment for commercial foreign air passenger or freight transportation must contain either: (i) a certification by the carrier that no non-American-flag air carriers were used in the carriage of the passenger or freight or (ii) copies of documents required to be retained by the carrier under 14 CFR Part 249 that would indicate which portion of the through movement was performed by American-flag and non-American-flag air carriers, together with the certificate required in paragraph (d)(1) of this part covering such usage.

(3) *Documentation by indirect air carriers.* All bills submitted by indirect air carriers as defined in 14 CFR 296.1 and 297.1 for the payment of transportation charges for the movement of freight by air must be supported by a copy of the air waybill and manifest required to be executed by 14 CFR 296.70 and 297.51.

(e) *Responsibility of carrier to secure certificate.* The certificate or memorandum required under paragraph (d)(1) must be obtained by the ocean or air carrier or freight forwarder and submitted as support in billing charges for transportation services.

(f) *Responsibility of accountable officers.* Certifying officers and military disbursing officers have the responsibility in the first instance of determining the accuracy and acceptability of the certification or memorandum and other documentation required in paragraph (d) of this section which must be attached to bills involving transportation by non-American-flag air carriers and foreign-

flag vessels prior to the certification of such bills. When there is doubt as to the acceptability of the certification, accountable officers or the head of the agency involved may request an advance decision by addressing a submission to the Comptroller General of the United States, U.S. General Accounting Office, Washington, D.C. 20548.

(g) *Responsibility of General Services Administration.* In auditing vouchers for payment of transportation charges to carriers and forwarders, the General Services Administration will ascertain that payments involving the use of a non-American-flag vessel or air carrier are supported by the required certificate or memorandum and documentation required in paragraph (d) of this section justifying such use. When there is doubt as to the accuracy or acceptability of any justification, the matter will be referred to the Comptroller General for decision.

(42 Stat. 25; 31 U.S.C. 52. Interpret or apply sec. 112, 64 Stat. 835; 31 U.S.C. 66; sec. 901 (a), 49 Stat. 2015, 46 U.S.C. 1241(a); sec. 5, 88 Stat. 2104, 49 U.S.C. 1517; sec. 8, 28 Stat. 207, as amended, 31 U.S.C. 74)

§52.3 Use of travel agencies.

(a) Travel agencies may not be utilized to secure any passenger transportation service (1) within the United States, Canada, or Mexico, (2) between the United States, Canada, or Mexico, (3) from the United States or its possessions to foreign countries, and (4) between the United States and its possessions, and between and within its possessions.

(b) Travel agencies may be used only when authorized under administrative regulations, to secure air, bus, rail, water, or any combined passenger transportation service within foreign countries (except Canada or Mexico); between foreign countries; or from foreign countries to the United States and its possessions; provided:

(1) The request for transportation is made first to a company branch office or a general agent of an American-flag air or ocean carrier if the travel originates in a city or its contiguous carrier-servicing area in which such branch office or general agent is located and through ticketing arrangements for the transportation authorized cannot be secured, or

(2) No company branch office or general agent of an American-flag air or ocean carrier is located in the city or its contiguous carrier-servicing area in which the official travel originated. (Information as to branch offices and general agents of American-flag air and ocean carriers is available at overseas offices of the Department of State.)

(c) No payment is to be made to a travel agency for charges in excess of those which would have been properly chargeable had the requested service been obtained by the traveler direct from the carrier or carriers involved.

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. 311, 42 Stat. 25; 31 U.S.C. 52. Interpret or apply Sec. 322, 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.

PART 56—JOINT REGULATIONS PRESCRIBING STANDARDS FOR THE PAYMENT OF CHARGES FOR TRANSPORTATION SERVICES FURNISHED THE UNITED STATES

- Sec.
56.1 Prescription of standards.
56.2 Applicability of other pertinent regulations.
56.3 Cash payments.
56.4 Payment upon presentation of bills.
56.5 Payment prior to Government confirmation that the service has been satisfactorily performed.
56.6 Bonds to be furnished.

AUTHORITY: 86 Stat. 1163 (49 U.S. 66).

SOURCE: 38 FR 30431, Nov. 5, 1973, unless otherwise noted.

§ 56.1 Prescription of standards.

The regulations in this part, issued jointly by the Comptroller General of the United States and the Secretary of the Treasury under section 1 of the Transportation Payment Act of 1972, 86 Stat. 1163, prescribe standards for the payment of charges for transportation of persons or property for or on behalf of the United States. Subsection (a) continues authority for payment of transportation bills upon presentation prior to audit or settlement by the United States General Accounting Office, but broadens eligibility for such payment to include all carriers and forwarders. Subsection (b) authorizes payment of such charges by any carrier or forwarder in advance of completion of services, without regard to section 3648 of the Revised Statutes, as amended (31 U.S.C. 529), provided that 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 pursuant to section 1 of the Transportation Payment Act of 1972 will be reviewed by the General Accounting Office as a part of its audit of the agency's activities. The term "carrier or forwarder" includes regulated carriers and forwarders as well as those entities exempt from regulation under the laws of the United States, and those engaged in performing intrastate transportation services, and transportation services within and between foreign countries.

§56.2 Applicability of other pertinent regulations.

All pertinent provisions of Subchapter D where not in conflict with the provisions in this part, will continue to be applicable to the transportation services covered hereby.

§56.3 Cash payments.

Subject to regulations prescribed by the Comptroller General, agency heads may prescribe the payment in cash at origin or destination for transportation services furnished for the account of the United States. Agency heads will give recognition to the fact that the use of cash for this purpose is an optional matter, which can be exercised only when there is a mutual agreement between the Government agency and the carrier or forwarder involved.

§56.4 Payment upon presentation of bills.

Bills of carriers or forwarders shall ordinarily be paid upon presentation, except that bills presented for payment by (a) an assignee bank or financial institution under the authority of 31 U.S.C. 203 and 41 U.S.C. 15; or (b) payees who are in bankruptcy proceedings, or who are subject to the control of a receiver, trustee or other similar representative; or (c) payees who consistently fail to refund overcharges without assertion of substantial defenses or other valid reasons when notified by the United States General Accounting Office or any other interested Government agency; or (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; or (e) payees owing substantial sums of money to the United States concerning which no adequate settlement arrangements have been made; or (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 accounts; or (g) payees who do business with the United States infrequently and who have not previously been administratively approved for payment upon presentation of bills; or (h) by any other person or business organization determined administratively for valid reasons to be ineligible for payment upon presentation, shall not be paid upon presentation, 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. Such determination should be based on evaluation of performance by each carrier or forwarder in the light of an agency's standards or needs.

§56.5 Payment prior to Government confirmation that the service has been satisfactorily performed.

Payment of transportation bills shall be made upon carrier or forwarder certification that the shipment involved has been delivered in good order and condition, except that

payment shall not be made upon the carrier's or forwarder's certification exclusively when transportation bills are presented for payment to a Government disbursing officer by (a) an assignee bank or financial institution under the authority of 31 U.S.C. 203 and 41 U.S.C. 15; or (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 United States General Accounting Office 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; or (e) payees owing substantial sums of money to the United States concerning which no adequate arrangements for settlement have been made; or (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; or (g) payees who do business with the United States infrequently and who have not previously been administratively approved for payment upon presentation of bills; or (h) by any other person or business organization determined administratively for valid reasons to be ineligible for payment upon certification of performance, 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. Such determination should be based on evaluation of performance by each carrier or forwarder in the light of an agency's standards or needs.

§56.6 Bonds to be furnished.

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 on Government bills of lading in advance of notice by the proper consignee or other authorized person that the shipment involved has been delivered in good order and condition, such 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.

SUBCHAPTER E—STANDARDIZED FISCAL PROCEDURES

PART 75—CERTIFICATES AND APPROVALS OF BASIC VOUCHERS AND INVOICES

§ 75.1 Contractors' and vendors' certificates.

(a) The General Accounting Office no longer requires that a certificate as to correctness and nonpayment be executed on the bills and invoices of contractors and vendors, with the exception that carriers, or other corporations, agencies, or persons furnishing transportation and accessorial services to the Government must continue to execute the certificates as provided in §§ 51.64 and 52.26 of this chapter. Pending the eventual elimination of the contractors' and vendors' certificates from all other stan-

dard voucher forms, the certificates on such other forms need no longer be executed. However, the elimination of this requirement does not dispense with the necessity for the specific certification of facts required by certain contracts.

(b) The omission of the certificate from bills or invoices submitted for payment to Government agencies does not in any manner lessen the responsibility of contractors and vendors in complying with all statutory requirements applicable to transactions with the Government, nor will it be construed as mitigating their liability for asserting false, fictitious, or fraudulent claims against the United States, penalties for which are set forth in 18 U.S.C. 287.

(Sec. 311, 42 Stat. 24, as amended, sec. 309, 42 Stat. 25; 31 U.S.C. 52, 49) [22 F.R. 10906, Dec. 28, 1957]

REVIEW OF COMPLAINTS CONCERNING CONTRACTS UNDER FEDERAL GRANTS

Public Notice appearing in 40 Fed. Reg. 42406 (1975)

Federal grant funds are disbursed throughout the economy to a wide variety of recipients ranging from State and local governments to private organizations and individuals. The magnitude of Federal grant activity is demonstrated by the fact that the fiscal year 1976 budget recommendations of the President were for \$56 billion in grants-in-aid, as compared with \$13 billion in 1966. Further, Federal aid constituted 21 percent of total State and local government receipts in 1974, more than twice the percentage of 1954. These recipients are engaged, in turn, in varied practices and procedures regarding controls over the manner in which grant funds are utilized. Recipients of Federal grants are engaged in a significant amount of contract activity financed from public funds. For example, in 1974, \$8 billion of grant funds were committed to construction project contracts entered into by grantees as opposed to \$5 billion of construction contracts entered into directly by Federal agencies. Aside from construction projects, grant funds are also frequently utilized to acquire by contract many other such items as office furnishings and equipment, automobiles, laboratory equipment, specialized clothing, and other types of materials required for the proper prosecution of the effort contemplated by the grant.

Of particular concern, in connection with the sizeable expenditure of grant funds for contract purposes, is the propriety of contracting procedures followed. Often particular procedures to be followed as specified in grant instruments are legally binding upon the grantee.

The General Accounting Office has from time to time considered on an *ad hoc* basis complaints regarding contract award procedures followed by grantees in specific cases. However, we think it is now necessary to clarify the GAO role concerning the review of such complaints. Therefore, consistent with the statutory obligation of the General Accounting Office to investigate the receipt, disbursement, and application of public funds, we will undertake reviews concerning the propriety of contract awards made by grantees in furtherance of grant purposes upon request of prospective contractors.

It is not the intent of the General Accounting Office to interfere with the functions and responsibilities of grantor agencies in making and administering grants. Prospective contractors are urged to seek resolution of their complaints through regular administrative channels prior to making a complaint with GAO. The purpose of our reviews will be to foster compliance with grant terms, agency regulations, and applicable statutory requirements. We will not consider complaints where the Federal funds in a project as a whole are insignificant.

Complaints are not for consideration under our bid protest procedures (see 40 Fed. Reg. 17979, April 24, 1975), since there is no direct contractual relationship between the Federal Government and the party engaged in contracting with the grantee. We will develop and publish appropriate detailed procedures to govern our consideration of requests for review of grantee contract award matters. In the interim we will receive and consider complaints under the following general interim procedure.

Upon receipt of a complaint, GAO will solicit a report from the grantor agency involved setting forth its views and the views of the grantee with respect to the issues raised. The grantee and other interested parties will be afforded an opportunity to comment on the agency report and to present their views concerning the matters at issue. At the conclusion of its review GAO will inform all interested parties of its conclusions.

Requests for GAO review of complaints concerning grantee contract awards shall be submitted to the General Counsel, General Accounting Office, Washington, D.C. 20548. Such requests should (1) identify the specific grant and contract thereunder at issue and (2) provide a full statement of the basis upon which it is believed that proper contracting procedures have not been followed. It is important that complaints be received as promptly as possible.

Agencies will continue to be responsible for assuring that grant administration functions adhere to the statutory requirements applicable to their grant programs.

APPENDIX B

APPROPRIATION AND ANNUAL AUTHORIZATION ACTS RELATING TO THE GENERAL ACCOUNTING OFFICE

This appendix contains provisions from various appropriation or annual authorization acts relating to the duties and functions of the General Accounting Office. Generally, these duties and functions are of a temporary or limited nature, extending only to specific appropriations and thus are more susceptible to change by the Congress from year-to-year, as distinguished from the legislation in the main body of the compilation which is of a more permanent nature. It is noted, however, that while these provisions are more limited in scope, some appear regularly in the authorization or appropriation acts of the various agencies.

PART A—GENERAL PROVISIONS

HUD

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT—INDEPENDENT AGENCIES APPROPRIATION ACT, 1976

(Public Law 94-116, approved October 17, 1975, 89 Stat. 581)

TITLE IV

GENERAL PROVISIONS

* * * * *

SEC. 409. No funds appropriated by this Act may be expended—

(1) pursuant to a certification of an officer or employee of the United States unless—

(A) such certification is accompanied by, or is part of, a voucher or abstract which describes the payee or payees and the items or services for which such expenditure is being made, or

(B) the expenditure of funds pursuant to such certification, and without such a voucher or abstract, if specifically authorized by law; and

(2) unless such expenditure is subject to audit by the General Accounting Office or is specifically exempt by law from such an audit.

PART B—LIMITING PROVISIONS

EXECUTIVE OFFICE OF THE PRESIDENT

**TREASURY, POSTAL SERVICE, AND GENERAL
GOVERNMENT APPROPRIATION ACT, 1977**

(Public Law 94-363, approved July 14, 1976, 90 Stat. 963)

TITLE III

* * * * *
THE WHITE HOUSE OFFICE

SALARIES AND EXPENSES

For expenses necessary for the White House Office as authorized by law, including not to exceed \$3,850,000 for services as authorized by 5 U.S.C. 3109, at such per diem rates for individuals as the President may specify and other personal services without regard to the provisions of law regulating the employment and compensation of persons in the Government service; hire of passenger motor vehicles, newspapers, periodicals, teletype news service, and travel (not to exceed \$100,000 to be accounted for solely on the certificate of the President); and not to exceed \$10,000 for official entertainment expenses to be available for allocation within the Executive Office of the President, \$16,530,000.

EXECUTIVE RESIDENCE

OPERATING EXPENSES

For the care, maintenance, repair and alteration, refurbishing, improvement, heating and lighting, including electric power and fixtures, of the Executive Residence, to be expended as the President may determine, notwithstanding the provisions of this or any other Act, and official entertainment expenses of the President to be accounted for solely on his certificate, \$2,095,000.

DEPARTMENT OF THE INTERIOR
DEPARTMENT OF THE INTERIOR AND RELATED
AGENCIES APPROPRIATION ACT, 1976

(Public Law 94-165, approved December 23, 1975,
89 Stat. 977)

TERRITORIAL AFFAIRS

OFFICE OF TERRITORIAL AFFAIRS

ADMINISTRATION OF TERRITORIES

For expenses necessary for the administration of Territories under the jurisdiction of the Department of the Interior, including expenses of the Office of the Governor of American Samoa, as authorized by law (48 U.S.C. 1661(c)); compensation and mileage of members of the legislature in American Samoa as authorized by law (48 U.S.C. 1661(c)); compensation and expenses of the judiciary in American Samoa, as authorized by law (48 U.S.C. 1661(c)); grants to American Samoa, in addition to current local revenues, for support of governmental functions; grants to Guam, as authorized by law (48 U.S.C. 1428-1428e); and personal services, household equipment and furnishings, and utilities necessary in the operation of the house of the Governor of American Samoa; \$22,000,000, together with \$975,000 for expenses of the office of the Government Comptroller for the Virgin Islands to be derived from "Internal Revenue Collections for Virgin Islands", as authorized by law (48 U.S.C. 1599(a)) and \$600,000 for expenses of the office of the Government Comptroller for Guam to be derived from duties and taxes which would otherwise be covered into the Treasury of Guam, as authorized by law (48 U.S.C. 1422d(a)), to remain available until expended: *Provided*, That the Territorial and local government herein provided for are authorized to make purchases through the General Services Administration: *Provided further*, That appropriations available for the administration of Territories may be expended for the purchase, charter, maintenance, and operation of surface vessels for official purposes and for commercial transportation purposes found by the Secretary to be necessary.

NOTE—Funds for expenses of the Governor's office and for support of the Government of American Samoa are provided by direct appropriations. The amounts appropriated for expenses of the Governor's office are considered Federal funds for which the General Accounting Office has the authority to audit. However, the amounts appropriated for support of the Government are considered grant-in-aid funds for which we have no audit authority.

Through arrangements made with the Department of the Interior, we have made reviews of the activities of the Government of American Samoa in connection with our audits of the funds appropriated for expenses of the Governor's office.

DEPARTMENT OF JUSTICE

DEPARTMENTS OF STATE, JUSTICE, AND COMMERCE, THE JUDICIARY, AND RELATED AGENCIES APPROPRIATION ACT, 1976

(Public Law 94-121, approved October 21, 1975, 89 Stat. 611)

FEDERAL BUREAU OF INVESTIGATION
SALARIES AND EXPENSES

* * *; and not to exceed \$70,000 to meet unforeseen emergencies of a confidential character, to be expended under the direction of the Attorney General, and to be accounted for solely on his certificate; * * *

IMMIGRATION AND NATURALIZATION SERVICE
SALARIES AND EXPENSES

* * *, payment of rewards; not to exceed \$50,000 to meet unforeseen emergencies of a confidential character, to be expended under the direction of the Attorney General and accounted for solely on his certificate; * * *

NOTE—Our audit of expenditures in the foregoing two categories in which restrictions exist consists of ascertaining, on a test-check basis, whether the vouchers indicate that the payments are for the purposes authorized, are certified by duly authorized persons, and show that the correct appropriations are being charged.

DEPARTMENT OF STATE

DEPARTMENT OF STATE, JUSTICE, AND COMMERCE, THE JUDICIARY, AND RELATED AGENCIES APPROPRIATION ACT, 1976

(Public Law 94-121, approved October 21, 1975, 89 Stat. 611)

ADMINISTRATION OF FOREIGN AFFAIRS

EMERGENCIES IN THE DIPLOMATIC AND CONSULAR SERVICE

For expenses necessary to enable the Secretary of State to meet unforeseen emergencies arising in the Diplomatic and Consular Service, to be expended pursuant to the requirement of section 291 of the Revised Statutes (31 U.S.C. 107), \$2,100,000.

FOREIGN ASSISTANCE AND RELATED PROGRAMS
APPROPRIATIONS ACT, 1976

(Public Law 94-330, approved June 30, 1976, 90 Stat. 771)

TITLE V—GENERAL PROVISIONS

* * * * *

SEC. 502. No part of any appropriation contained in this Act shall be used for expenses of the Inspector General, Foreign Assistance, after the expiration of the thirty-five day period which begins on the date the General Accounting Office or any committee of the Congress, or any duly authorized subcommittee thereof, charged with considering foreign assistance legislation, appropriations, or expenditures, has delivered to the Office of the Inspector General, Foreign Assistance, a written request that it be furnished any document, paper, communication, audit, review, finding, recommendation, report, or other material in the custody or control of the Inspector General, Foreign Assistance, relating to any review, inspection or audit arranged for, directed, or conducted by him, unless and until there has been furnished to the General Accounting Office or to such committee or subcommittee, as the case may be, (A) the document, paper, communication, audit, review, finding, recommendation, report, or other material so requested or (B) a certification by the President, personally, that he has forbidden the furnishing thereof pursuant to such request and his reason for so doing.

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION AUTHORIZATION ACT, 1976

(Public Law 94-39, approved June 19, 1975,
89 Stat. 218)

SEC. 1.*** (f) Appropriations made pursuant to subsection 1(c) may be used, but not to exceed \$35,000, for scientific consultations of extraordinary expenses upon the approval or authority of the Administrator and his determination shall be final and conclusive upon the accounting officers of the Government.

NATIONAL SCIENCE FOUNDATION AUTHORIZATION ACT, 1976

(Public Law 94-86, approved August 9, 1975,
89 Stat. 427)

SEC. 7. Appropriations made pursuant to this Act may be used, but not to exceed \$5,000, for official consultation, representation, or other extraordinary expenses upon the approval or authority of the Director of the National Science Foundation, and his determination shall be final and conclusive upon the accounting officers of the Government.

THE JUDICIARY

DEPARTMENTS OF STATE, JUSTICE, AND COM-
MERCE, THE JUDICIARY, AND RELATED AGEN-
CIES APPROPRIATION ACT, 1976

(Public Law 94-121, approved October 21, 1975, 89 Stat. 611)

SUPREME COURT OF THE UNITED STATES

* * * * *

MISCELLANEOUS EXPENSES

For miscellaneous expenses, to be expended as the Chief Justice must approve, \$737,000.

NOTE—Section 117(b) of the Accounting and Auditing Act of 1950 (31 U.S.C. 67(b)), expressly vests in the Comptroller General the authority to require that accounts and records of executive agencies be retained at agency sites for audit purposes. As to the legislative and judicial branches, however, this authority may be exercised only through agreements with such branches. Therefore, the General Accounting Office may not unilaterally determine that a site audit will be performed and require the agencies in the legislative and judicial branches to retain their accounts and records at the sites, even though it may be determined that site audits are desirable.

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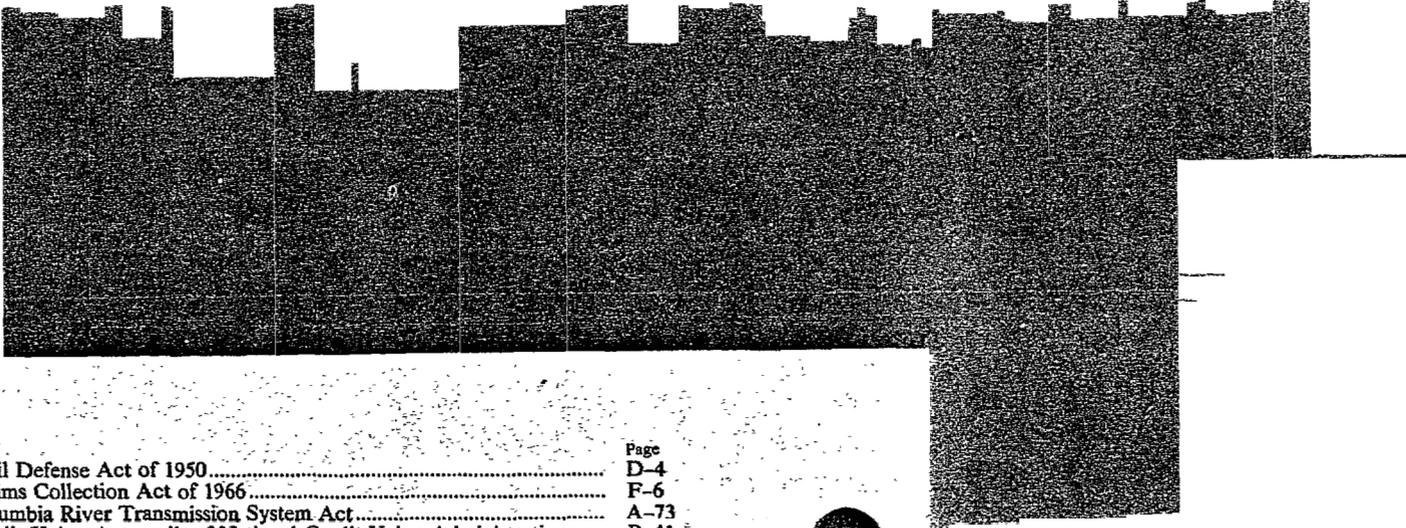
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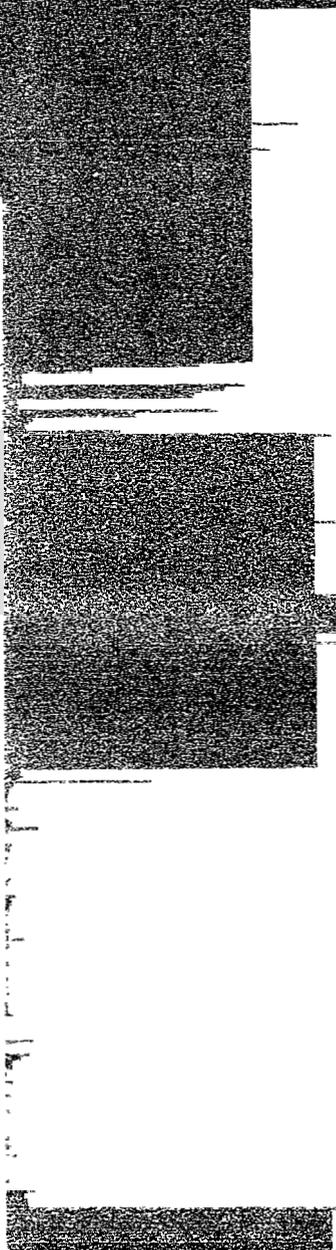
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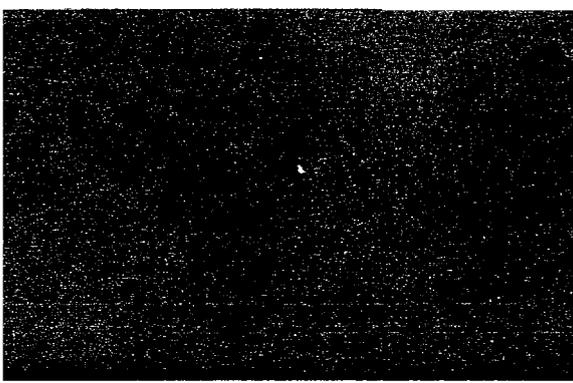
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