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LEGISLATION RELATING TO THE GENERAL ACCOUNTING OFFICE

January 1975

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LEGISLATION RELATING

TO THE

GENERAL ACCOUNTING OFFICE

(includes all legislation through 93rd Congress)

Prepared by the

OFFICE OF THE GENERAL COUNSEL G40

U.S. GENERAL ACCOUNTING OFFICE

January 1975

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FOREWORD

Since the enactment of the Budget and Accounting Act, 1921, which created the General Accounting Office, numerous statutes have increased or affected the responsibilities of the Office. This book 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 to January 1975 reflecting all changes through the 93rd Congress. 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the book has been prepared in loose-leaf format to provide for additions or substitution of material for that which is superseded.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.

Paul G. Dembling

General Counsel
U.S. General Accounting Office

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CHAPTER A. GENERAL ACCOUNTING AND AUDITING LEGISLATION

This chapter contains the laws creating, increasing or otherwise affecting the functions and jurisdiction of the General Accounting Office as they are currently in effect. It includes those provisions of the act of July 31, 1894, known as the Dockery Act, which continued to be applicable after the establishment of the General Accounting Office in 1921 and are still in effect. Also included is the full text of the law requiring an audit of Government corporations.

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BUDGET AND ACCOUNTING ACT, 1921

(Public Law 67–13, ch. 18, approved June 10, 1921, 42 Stat. 20)

TITLE I—DEFINITIONS

* * * * *

SEC. 2. When used in this Act— 31 U.S.C. 2

The terms "department and establishment" and "department or establishment" mean any executive department, independent commission, board, bureau, office, any independent regulatory commission or board, agency, or other establishment of the Government, including any independent regulatory commission or board and the municipal government of the District of Columbia, but do not include the Legislative Branch of the Government or the Supreme Court of the United States;[1]

The term "the Budget" means the Budget required by section 201 to be transmitted to Congress;

The term "Office" means the Office of Management and Budget;[2]

The term "Director" means the Director of the Office of Management and Budget;[3]

The term "Deputy Director" means the Deputy Director of the Office of Management and Budget;[4] and

The term "appropriations" includes, in appropriate context, funds and authorizations to create obligations by contract in advance of appropriations, or any other authority making funds available for obligation or expenditures.[5]

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[1] Added "any independent regulatory commission or board" by Sec. 201, Public Law 19, 76th Congress (53 Stat. 561, 565).

[2] Name "Bureau of the Budget" changed to "Office of Management and Budget" by Reorganization Plan No. 2 of 1970, effective July 1, 1970, 84 Stat. 2085, 5 U.S.C. App. p. 606.

[3] The offices of the Director of the Bureau of the Budget and the Deputy Director and Assistant Directors of the Bureau of the Budget were designated Director, Deputy Director, and Assistant Directors of the Office of Management and Budget by Reorganization Plan No. 2 of 1970. See footnote 2.

[4] Act of July 31, 1953, Public Law 176, 83d Congress, 67 Stat. 299 changed title of office of "Assistant Director" to "Deputy Director".

[5] Under Sec. 101, Public Law 784, 81st Congress (64 Stat. 832), the definition of "Appropriations" was added.

TITLE II—THE BUDGET

PRESIDENT TO TRANSMIT BUDGET TO CONGRESS; CONTENTS THEREOF

31 U.S.C. 11

SEC. 201.[6] (a) The President shall transmit to Congress during the first fifteen days of each regular session, the Budget, which shall set forth his Budget message, summary data and text, and supporting detail.

The Budget shall set forth in such form and detail as the President may determine—

(1) functions and activities of the Government;

(2) at such time as may be practicable, information on program costs and accomplishments;

(3) any other desirable classifications of data;

(4) a reconciliation of the summary data on expenditures with proposed appropriations;

(5) estimated expenditures and proposed appropriations necessary in his judgment for the support of the Government for the ensuing fiscal year and projections for the four fiscal years immediately following the ensuing fiscal year, except that estimated expenditures and proposed appropriations for such years for the legislative branch of the Government and the Supreme Court of the United States shall be transmitted to the President on or before October 15 of each year, and shall be included by him in the Budget without revision;

(6) estimated receipts of the Government during the ensuing fiscal year and projections for the four fiscal years immediately following the ensuing fiscal year, under (1) laws existing at the time the Budget is transmitted and also (2) under the revenue proposals, if any, contained in the Budget;

(7) actual appropriations, expenditures, and receipts of the Government during the last completed fiscal year;

(8) estimated expenditures and receipts, and actual or proposed appropriations of the Government during the fiscal year in progress;

(9) balanced statements of (1) the condition of the Treasury at the end of the last completed fiscal year, (2) the estimated condition of the Treasury at the end of the fiscal year in progress, and (3) the estimated condition of the Treasury at the end of the ensuing fiscal year if the financial proposals contained in the Budget are adopted;

(10) all essential facts regarding the bonded and other indebtedness of the Government;

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[6] Sec. 201 as amended Sept. 12, 1950, ch. 946, title I, pt. I, sec. 102(a), 64 Stat. 832; Aug. 1, 1956, ch. 814, sec. 1(a), 70 Stat. 782; Aug. 25, 1958, Pub. L. 85–759, 72 Stat. 852; Oct. 26, 1970, Pub. L. 91–510, title II, sec. 221, 84 Stat. 1169; July 12, 1974, Pub. L. 93–344, secs. 601, 602, 603, 604, 88 Stat. 323, 324.

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(11) such other financial statements and data as in his opinion are necessary or desirable in order to make known in all practicable detail the financial condition of the Government; and

(12) with respect to each proposal in the Budget for new or additional legislation which would create or expand any function, activity, or authority, in addition to those functions, activities, and authorities then existing or as then being administered and operated, a tabulation showing—

(A) the amount proposed in the Budget for appropriation and for expenditure in the ensuing fiscal year on account of such proposal;

(B) the estimated appropriation required on account of such proposal in each of the four fiscal years, immediately following that ensuing fiscal year, during which such proposal is to be in effect; and

(13) an allowance for additional estimated expenditures and proposed appropriations for the ensuing fiscal year, and an allowance for unanticipated uncontrollable expenditures for the ensuing fiscal year.

Supplemental Summary

(b) The President shall transmit to the Congress, on or before July 15 of each year, a supplemental summary of the Budget for the ensuing fiscal year transmitted to the Congress by the President under subsection (a) of this section. Such supplemental summary—

(1) shall reflect with respect to that ensuing year—

(A) all substantial alterations in or reappraisals of estimates of expenditures and receipts, and

(B) all substantial obligations imposed in that budget after its transmission to the Congress;

(2) shall contain current information with respect to those matters covered by subparagraph (8) and clauses (2) and (3) of subparagraph (9) of subsection (a) of this section; and

(3) shall contain such additional information, in summary form, as the President considers necessary or advisable to provide the Congress with a complete and current summary of information with respect to that Budget and the then currently estimated functions, obligations, requirements, and financial condition of the Government for that ensuing year.

Estimated Expenditure Summaries

(c) The President shall transmit to the Con-

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gress, on or before July 15 of each year, in such form and detail as he may determine—

(1) summaries of estimated expenditures, for the first four fiscal years following the ensuing fiscal year for which the Budget was transmitted to the Congress by the President under subsection (a) of this section, which will be required under continuing programs which have a legal commitment for future years or are considered mandatory under existing law; and

(2) summaries of estimated expenditures, in fiscal years following such ensuing fiscal year, of balances carried over from such ensuing fiscal year.[8]

(d) The Budget transmitted pursuant to subsection (a) for each fiscal year shall set forth separately the items enumerated in section 301 (a) (1)–(5) of the Congressional Budget Act of 1974.

(e) The Budget transmitted pursuant to subsection (a) for each fiscal year shall set forth the levels of tax expenditures under existing law for such fiscal year (the tax expenditure budget), taking into account projected economic factors, and any changes in such existing levels based on proposals contained in such Budget. For purposes of

[8] Sec. 221(b) of the Legislative Reorganization Act of 1970, *supra*, amended Sec. 201 of the Budget and Accounting Act, 1921, as amended (31 U.S.C. 11) by striking out the terminated and obsolete subsections (b), (c), (d), (e) and (f) and inserted in lieu thereof new subsections (b) and (c). The former subsections read as follows:

The President may include in the Budget with any such proposed limitation on annual accrued expenditures, proposals, for provisions authorizing the head of a department or establishment to make transfers, within his department or establishment, between such limitations on annual accrued expenditures; and such provisions may limit by amount or by per centum the size of any transfer so proposed.

(c) Whenever an appropriation is subject to a limitation on annual accrued expenditures, there shall be charged against the limitation the cost of goods and services and other assets received, advance payments made and progress payments becoming due, and the amount of any other liabilities becoming payable, during the fiscal year concerned.

(d) At the end of the fiscal year concerned, any unused balance of the limitation on annual accrued expenditures shall lapse, except that whenever any liabilities are incurred within the limitation provided for in any fiscal year (whether or not recorded or reported in such fiscal year), nothing in this section shall be construed to prevent the making of payment therefor in any subsequent fiscal year.

(e) Any obligations incurred during the fiscal year concerned or in prior fiscal years which do not result in liabilities becoming payable during the fiscal year concerned shall be charged against the limitation on annual accrued expenditures for any succeeding fiscal year in which such obligations may result in liabilities becoming payable.

(f) Nothing in subsections (b) through (e) of this section shall be construed to change existing law with respect to the method or manner of making appropriations or the incurring of obligations under appropriations.[5]

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this subsection, the terms "tax expenditures" and "tax expenditures budget" have the meanings given to them by section 3(a)(3) of the Congressional Budget Act of 1974.

(f) The Budget transmitted pursuant to subsection (a) for each fiscal year shall contain—

(1) a comparison, for the last completed fiscal year, of the total amount of outlays estimated in the Budget transmitted pursuant to subsection (a) for each major program involving uncontrollable or relatively uncontrollable outlays and the total amount of outlays made under each such major program during such fiscal year;

(2) a comparison, for the last completed fiscal year, of the total amount of revenues estimated in the Budget transmitted pursuant to subsection (a) and the total amount of revenues received during such year, and, with respect to each major revenue source, the amount of revenues estimated in the Budget transmitted pursuant to subsection (a) and the amount of revenues received during such year; and

(3) an analysis and explanation of the difference between each amount set forth pursuant to paragraphs (1) and (2) as the amount of outlays or revenues estimated in the Budget submitted under subsection (a) for such fiscal year and the corresponding amount set forth as the amount of outlays made or revenues received during such fiscal year.

(g) The President shall transmit to the Congress, on or before April 10 and July 15 of each year, a statement of all amendments to or revisions in the budget authority requested, the estimated outlays, and the estimated receipts for the ensuing fiscal year set forth in the Budget transmitted pursuant to subsection (a) (including any previous amendments or revisions proposed on behalf of the executive branch) that he deems necessary and appropriate based on the most current information available. Such statement shall contain the effect of such amendments and revisions on the summary data submitted under subsection (a) and shall include such supporting detail as is practicable. The statement transmitted on or before July 15 of any year may be included in the supplemental summary required to be transmitted under subsection (b) during such year. The Budget transmitted to the Congress pursuant to subsection (a) for any fiscal year, or the supporting detail transmitted in connection therewith, shall include a statement of all such amendments and revisions with respect to the fiscal year in progress made before the date of transmission of such Budget.

BEST DOCUMENT AVAILABLE

(h) The Budget transmitted pursuant to subsection (a) for each fiscal year shall include information with respect to estimates of appropriations for the next succeeding fiscal year for grants, contracts, or other payments under any program for which there is an authorization of appropriations for such succeeding fiscal year and such appropriations are authorized to be included in an appropriation Act for the fiscal year preceding the fiscal year in which the appropriation is to be available for obligation.

(1) The Budget transmitted pursuant to subsection (a) for each fiscal year, beginning with the fiscal year ending September 30, 1979, shall contain a presentation of budget authority, proposed budget authority, outlays, proposed outlays, and descriptive information in terms of—

(1) a detailed structure of national needs which shall be used to reference all agency missions and programs;

(2) agency missions; and

(3) basic programs.

To the extent practicable, each agency shall furnish information in support of its budget requests in accordance with its assigned missions in terms of Federal functions and subfunctions, including mission responsibilities of component organizations, and shall relate its programs to agency missions.

RECOMMENDATIONS OF PRESIDENT ACCOMPANYING BUDGET

31 U.S.C. 13

SEC. 202. (a) If the estimated receipts for the ensuing fiscal year contained in the Budget, on the basis of laws existing at the time the Budget is transmitted, plus the estimated amounts in the Treasury at the close of the fiscal year in progress, available for expenditure in the ensuing fiscal year, are less than the estimated expenditures for the ensuing fiscal year contained in the Budget, the President in the Budget shall make recommendations to Congress for new taxes, loans, or other appropriate actions to meet the estimated deficiency.

(b) If the aggregate of such estimated receipts and such estimated amounts in the Treasury is greater than such estimated expenditures for the ensuing fiscal year, he shall make such recommendations as in his opinion the public interest require.

TRANSMITTAL OF PROPOSED SUPPLEMENTAL OR DEFICIENCY APPROPRIATIONS BY PRESIDENT

31 U.S.C. 14

SEC. 203 [9] (a) The President from time to time may transmit to Congress such proposed supplemental or de-

[9] Sec. 203 as amended by Act of Sept. 12, 1950, ch. 94C, sec. 102(c), 64 Stat. 833.

BEST DOCUMENT AVAILABLE

ficiency appropriations as in his judgment (1) are necessary on account of laws enacted after the transmission of the Budget or (2) are otherwise in the public interest. He shall accompany such proposals with a statement of the reasons therefor, including the reasons for their omission from the Budget.

(b) Whenever such proposed supplemental or deficiency appropriations reach an aggregate which, if they had been contained in the Budget, would have required the President to make a recommendation under subdivision (a) of section 202, he shall thereupon make such recommendation.

CONTENTS OF PROPOSED APPROPRIATIONS AND STATEMENTS OF EXPENDITURES AND ESTIMATES; INFORMATION AS TO PERSONAL SERVICES AND OTHER OBJECTS; WAIVER

31 U.S.C. 581

SEC. 204. (a) Except as otherwise provided in this Act, the contents, order, and arrangement of the proposed appropriations and the statements of expenditures and estimated expenditures contained in the Budget or transmitted under section 203, and the notes and other data submitted therewith, shall conform to requirements prescribed by the President.

(b) The Budget, and statements furnished with any proposed supplemental or deficiency appropriations, shall be accompanied by information as to personal services and other objects of expenditure in the same manner and form as in the Budget for the fiscal year 1950: *Provided,* That this requirement may be waived or modified, either generally or in specific cases, by joint action of the committees of Congress having jurisdiction over appropriations: *And provided further,* That nothing in this Act shall be construed to limit the authority of committees of Congress to request and receive such information in such form as they may desire in consideration of an action upon budget estimates.[11]

NOTES AND TABLES TO EXPLAIN CHANGES MADE IN FORM OF BUDGET

31 U.S.C. 581a

SEC. 205. Whenever any basic change is made in the form of the Budget, the President, in addition to the Budget, shall transmit to Congress such explanatory notes and tables as may be necessary to show where the various items embraced in the Budget of the prior year are contained in the new Budget.[12]

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[11] Sec. 204 amended by Sec. 102(c), Public Law 784, 81st Congress, (64 Stat. 832, 833).

[12] Sec. 205 amended by Sec. 102(d), Public Law 784, 81st Congress, (64 Stat. 832, 833).

ESTIMATES OR REQUESTS FOR APPROPRIATIONS, ETC., NOT TO BE SUBMITTED BY DEPARTMENT OFFICERS OR EMPLOYEES EXCEPT BY REQUEST

31 U.S.C. 15

SEC. 206. No estimate or request for an appropriation and no request for an increase in an item of any such estimate or request, and no recommendation as to how the revenue needs of the Government should be met, shall be submitted to Congress or any committee thereof by any officer or employee of any department or establishment, unless at the request of either House of Congress.

OFFICE OF MANAGEMENT AND BUDGET; DIRECTOR AND DEPUTY DIRECTOR; DUTIES; PREPARATION OF BUDGET, ETC.

31 U.S.C. 16

SEC. 207. There is hereby created in the Executive Office of the President [13] an office to be known as the Office of Management and Budget. There shall be in the Office a Director and a Deputy Director,[14] who shall be appointed by the President and receive salaries of $42,500 and $40,000 a year, respectively.[15] The Deputy Director shall perform such duties as the Director may designate, and during the absence or incapacity of the Director or during a vacancy in the office of Director he shall act as Director. The Office, under such rules and regulations as the President may prescribe, shall prepare the Budget, and any proposed supplemental or deficiency appropriations, and to this end shall have authority to assemble, correlate, revise, reduce, or increase the requests for appropriations of the several departments or establishments.[16]

31 U.S.C. 17

SEC. 208. (a) The Director, under such rules and regulations as the President may prescribe, shall appoint and fix the compensation of [17] attorneys and other employees and make expenditures for rent in the District

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[13] The Bureau of the Budget was transferred from the Treasury Department to the Executive Office of the President by Reorganization Plan No. 1, effective July 1, 1939 (53 Stat. 1423). By Reorganization Plan 2 of 1970, all of the functions of the Bureau of the Budget were transferred to the President of the United States and the Bureau designated as the Office of Management and Budget, the Director, Deputy Director and Assistant Directors of the Bureau of the Budget were designated Director, Deputy Director and Assistant Directors of the Office of Management and Budget.

[14] Title of position changed to Deputy Director and two positions of Assistant Director authorized by Public Law 176, 83rd Congress (67 Stat. 298, 299).

[15] Rates of compensation fixed pursuant to sec. 225 of Public Law 90-206, approved Dec. 16, 1967 (81 Stat. 644).

[16] Amended by Sec. 102(e) of Public Law 784, 81st Congress (64 Stat. 832, 833).

[17] Subject to Public Law 429, 81st Congress, as amended (63 Stat. 954, 974).

of Columbia, printing, binding, telegrams, telephone service, law books, books of reference, periodicals, stationery, furniture, office equipment, other supplies, and necessary expenses of the office, within the appropriations made therefor.

SEC. 208. (b), (c), (d), and (e).[18]

DETAILED STUDY OF DEPARTMENTS AND ESTABLISHMENTS BY OFFICE

SEC. 209. The Office, when directed by the President, shall make a detailed study of the departments and establishments for the purpose of enabling the President to determine what changes should be made in (1) the existing organization, activities, and methods of business of such departments or establishments, (2) the appropriations therefor, (3) the assignment of particular activities to particular services, or (4) the regrouping of services. The results of such study shall be embodied in a report or reports to the President, who may transmit to Congress such report or reports or any part thereof with his recommendations on the matters covered thereby. 31 U.S.C. 18

SEC. 210.[19]

SEC. 211.[20]

AID AND INFORMATION FOR COMMITTEES OF CONGRESS

SEC. 212. The Office shall, at the request of any committee of either House of Congress having jurisdiction over revenue or appropriations, furnish the committee such aid and information as it may request. 31 U.S.C. 20

SEC. 213. Under such regulations as the President may prescribe, (1) every department and establishment shall furnish to the Office such information as the Office may from time to time require, and (2) the Director and the Deputy [21] Director, or any employee of the Office when duly authorized, shall, for the purpose of securing such 31 U.S.C. 21

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[18] Subsections (b), (c), (d), and (e) relating to appointment and compensation of certain employees of the Office of Management and Budget omitted.

(For secs. 103, 104, and 106 of the Budget and Accounting Procedures Act of 1950, relating to Government Statistical Activities, Improved Administration of Executive Agencies, and Accounting and Budget Classification (31 U.S.C. 18b, 18a, and 18c) see p. A-10)

[19] This section relating to preparation of material during 1921 omitted from this compilation as obsolete.

[20] This section relating to duties of Division of Bookkeeping and Warrants omitted as obsolete. The Division and functions were transferred to the Bureau of Accounts, Fiscal Service, Department of the Treasury by Reorganization Plan No. 3 of 1940 (54 Stat. 1231).

[21] Title changed from Assistant to Deputy. See footnote 4, *supra*.

information, have access to, and the right to examine, any books, documents, papers, or records of any such department or establishment.

31 U.S.C. 22

SEC. 214. The head of each department and establishment shall prepare or cause to be prepared in each year his requests for regular, supplemental, or deficiency appropriations.[22]

31 U.S.C. 23

SEC. 215. The head of each department and establishment shall submit his requests for appropriations to the Office on or before a date which the President shall determine. In case of his failure to do so, the President shall cause such requests to be prepared as are necessary to enable him to include such requests with the Budget in respect to the work of such department or establishment.[23]

31 U.S.C. 24

SEC. 216. (a) Requests for regular, supplemental, or deficiency appropriations which are submitted to the Bureau by the head of any department or establishment shall be prepared and submitted as the President may determine in accordance with the provisions of section 201.[24]

(b) The requests of the departments and establishments for appropriations shall, in such manner and at such times as may be determined by the President, be developed from cost-based budgets.

(c) For purposes of administration and operation, such cost-based budgets shall be used by all departments and establishments and their subordinate units. Administrative subdivisions of appropriations or funds shall be made on the basis of such cost-based budgets.

SEC. 217.[25]

SECTIONS 103, 104 AND 106 OF THE BUDGET AND ACCOUNTING PROCEDURES ACT OF 1950

GOVERNMENT STATISTICAL ACTIVITIES

31 U.S.C. 18b

SEC. 103. The President, through the Director of the Office of Management and Budget, is authorized and directed to develop programs and to issue regulations and orders for the improved gathering, compiling, analyzing, publishing, and disseminating of statistical information for any purpose by the various agencies in the executive branch of the Government. Such regulations and orders shall be adhered to by such agencies.

[22] Amended by Sec. 102(f), Public Law 784, 81st Congress (64 Stat. 832, 833).

[23] Amended by Sec. 102(g), Public Law 784, 81st Congress (64 Stat. 832, 834).

[24] Amended by Sec. 102(h), Public Law 784, 81st Congress and Sec. 1(b), Public Law 863, 84th Congress (70 Stat. 782).

[25] This section appropriated funds for former Bureau of the Budget for 1922 omitted as obsolete.

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 an Assistant Comptroller General of the United States, who 31 U.S.C. 42

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

shall be appointed by the President with the advice and consent of the Senate and shall receive salaries of $42,500 [27] and $40,000 [28] a year respectively. The Assistant 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 Assistant Comptroller General shall hold office for fifteen years. The Comptroller General shall not be eligible for reappointment. The Comptroller General or the Assistant 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 Assistant 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 Assistant Comptroller General removed in the manner herein provided shall be ineligible for reappointment to that office. When a Comptroller General or Assistant 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]

[27] Rates of compensation fixed pursuant to Sec. 225 of Public Law 90–206, approved Dec. 16, 1967 (81 Stat. 644). Public Law 51, 92d Cong., changed title to Deputy Comptroller General.

[28] Ibid.

[29] Added by Public Law 161, 83rd Congress (67 Stat. 229).

Notwithstanding the preceding paragraph of this section, any person appointed to the Office of Comptroller General after January 1, 1966, and who at the time of his appointment is or has been subject to the provisions of the Civil Service Retirement Act, shall be subject to all of the provisions of that Act, unless he shall in writing elect to be subject to the provisions of the preceding paragraph of this section. Such election may be made at any time, but not later than sixty days after the expiration of the first ten years of service as Comptroller General, and shall be irrevocable. Any Comptroller General making such an election under this paragraph shall be entitled to a refund of the lump-sum credit to his account in the Civil Service retirement and disability fund, but shall receive no benefits under the Civil Service Retirement Act.[30]

CERTAIN POWERS AND DUTIES TRANSFERRED TO GENERAL ACCOUNTING OFFICE; CONCLUSIVENESS OF BALANCES CERTIFIED BY COMPTROLLER GENERAL

SEC. 304. All powers and duties which on June 30, 1921, were conferred or imposed by law upon the Comptroller of the Treasury or the six auditors of the Treasury Department, and the duties of the Division of Bookkeeping and Warrants[31] of the office of the Secretary of the Treasury relating to keeping the personal ledger accounts of disbursing and collecting officers, shall so far as not inconsistent with this Act, be vested in and imposed upon the General Accounting Office and be exercised without direction from any other officer. The balances certified by the Comptroller General shall be final and conclusive upon the executive branch of the Government. The revision by the Comptroller General of settlements made by the six auditors shall be discontinued, except as to settlements made before July 1, 1921.[32] 31 U.S.C. 44

PUBLIC ACCOUNTS TO BE SETTLED IN GENERAL ACCOUNTING OFFICE

SEC. 305. Section 236 of the Revised Statutes is amended to read as follows: 31 U.S.C. 71

"SEC. 236. All claims and demands whatever by the Government of the United States or against it, and all

[30] Added by Public Law 520, 89th Congress (80 Stat. 329).
[31] See footnote 20, *supra*.
[32] The second paragraph of this section relating to the examination of vouchers of the Postal Service, and the establishment of the Bureau of Accounts in the Post Office Department, is omitted from this compilation. The Bureau of Accounts in the Post Office Department was abolished and all functions thereof transferred to the Postmaster General by Reorganization Plan No. 3 of 1949 (63 Stat. 1066).

accounts whatever in which the Government of the United States is concerned, either as debtor or creditor, shall be settled and adjusted in the General Accounting Office."

LAWS GOVERNING GENERAL ACCOUNTING OFFICE; COPIES OF BOOKS, RECORDS, ETC., THEREOF AS EVIDENCE

31 U.S.C. 46

SEC. 306. All laws relating generally to the Administration of the departments and establishments shall, so far as applicable, govern the General Accounting Office. Copies of any books, records, papers, or documents, and transcripts from the books and proceedings of the General Accounting Office, when certified by the Comptroller General or the Assistant Comptroller General under its seal, shall be admitted as evidence with the same effect as the copies and transcripts referred to in sections 882 [33] and 886 [34] of the Revised Statutes.

PAYMENT OF ADJUSTED ACCOUNTS OF CLAIMS

31 U.S.C. 47

SEC. 307. The Comptroller General may provide for the payment of accounts or claims adjusted and settled in the General Accounting Office, through disbursing officers of the several departments and establishments instead of by warrant.

SEC. 308. The duties now appertaining to the Division of Public Moneys of the Office of the Secretary of the Treasury, so far as they relate to the covering of revenues and repayments into the Treasury, the issue of duplicate checks and warrants, and the certification of outstanding liabilities for payment, shall be performed by the Division of Bookkeeping and Warrants of the Office of the Secretary of the Treasury.[35]

FORMS, SYSTEMS, AND PROCEDURE PRESCRIBED BY COMPTROLLER GENERAL

31 U.S.C. 49

SEC. 309. The Comptroller General shall prescribe the forms, systems, and procedure for administrative appropriation and fund accounting in the several departments and establishments, and for the administrative examination of fiscal officers' accounts and claims against the United States.

SEC. 310. The offices of the six auditors shall be abolished, to take effect July 1, 1921. All other officers and employees of these offices except as otherwise provided herein shall become officers and employees of the Gen-

[33] Repealed by Public Law 773, 80th Congress (62 Stat. 869, 993). Now covered by 28 U.S.C. 1733.
[34] Ibid.
[35] See footnote 20, *supra*.

eral Accounting Office at their grades and salaries on July 1, 1921. All books, records, documents, papers, furniture, office equipment, and other property of these offices, and of the Division of Bookkeeping and Warrants, so far as they relate to the work of such division transferred by section 304, shall become the property of the General Accounting Office. The General Accounting Office shall occupy temporarily the rooms now occupied by the office of the Comptroller of the Treasury and the six auditors.

ATTORNEYS AND EMPLOYEES IN GENERAL ACCOUNTING OFFICE; APPOINTMENT; REMOVAL; COMPENSATION; DUTIES; OFFICIAL ACTS; RULES AND REGULATIONS MADE BY COMPTROLLER GENERAL

SEC. 311.[36] (a) The Comptroller General shall appoint and remove such attorneys and other employees in the General Accounting Office. 31 U.S.C. 52

(b) All such appointments shall be made in accordance with the civil service laws and regulations.

(d) All officers and employees of the General Accounting Office, whether transferred thereto or appointed by the Comptroller General, shall perform such duties as may be assigned to them by him.

(e) All official acts performed by such officers or employees specially designated therefor by the Comptroller General shall have the same force and effect as though performed by the Comptroller General in person.

(f) The Comptroller General shall make such rules and regulations as may be necessary for carrying on the work of the General Accounting Office, including rules and regulations concerning the admission of attorneys to practice before such office.[37]

INVESTIGATIONS AND REPORTS BY COMPTROLLER GENERAL

SEC. 312. (a) The Comptroller General shall investigate, at the seat of government or elsewhere, all matters relating to the receipt, disbursement, and application of public funds, and shall make to the President when requested by him, and to Congress at the beginning of each regular session, a report in writing of the work of the General Accounting Office, containing recommendations concerning the legislation he may deem necessary to facilitate the prompt and accurate rendition and settlement of accounts and concerning such other matters relating to the receipt, disbursement and application of public funds as he may think advisable. In such regular report, or in special reports at any time when Congress 31 U.S.C. 53

[36] See notes set out in 31 U.S.C. 52.

[37] For regulations relating to recognition of attorneys and other representatives, see Appendix A–1.

is in session, he shall make recommendations looking to greater economy or efficiency in public expenditures.

(b) He shall make such investigations and reports as shall be ordered by either House of Congress or by any committees of either House having jurisdiction over revenue, appropriations, or expenditures. The Comptroller General shall also, at the request of any such committee, direct assistants from his office to furnish the committee such aid and information as it may request.

(c) The Comptroller General shall specially report to Congress every expenditure or contract made by any department or establishment in any year in violation of law.

(d) He shall submit to Congress reports upon the adequacy and effectiveness of the administrative examination of accounts and claims in the respective departments and establishments and upon the adequacy and effectiveness of departmental inspection of the offices and accounts of fiscal officers.

(e) He shall furnish such information relating to expenditures and accounting to the Bureau of the Budget as it may request from time to time.

INFORMATION FURNISHED TO COMPTROLLER GENERAL BY DEPARTMENTS AND ESTABLISHMENTS

31 U.S.C. 54

SEC. 313. All departments and establishments shall furnish to the Comptroller General such information regarding the powers, duties, activities, organization, financial transactions, and methods of business of their respective offices as he may from time to time require of them: and the Comptroller General, or any of his assistants or employees, when duly authorized by him, shall, for the purposes of securing such information, have access to and the right to examine any books, documents, papers, or records of any such department or establishment. The authority contained in this section shall not be applicable to expenditures made under the provisions of section 291 of the Revised Statutes.

31 U.S.C. 55

SEC. 314.[38]

SEC. 315. (a) All appropriations for the fiscal year ending June 30, 1922, for the offices of the Comptroller of the Treasury and the six auditors, are transferred to and made available for the General Accounting Office, except as otherwise provided herein.

(b) During such fiscal year the Comptroller General, within the limit of the total appropriations available for the General Accounting Office, may make such changes in the number and compensation of officers and employ-

[38] Sec. 314 requiring the establishment of a register for accountants for GAO was repealed by Pub. L. 89–554, sec. 8(a), Sept. 6, 1966, 80 Stat. 644.

ees appointed by him or transferred to the General Accounting Office under this Act as may be necessary.

(c) There shall also be transferred to the General Accounting Office such portions of the appropriations for rent and contingent and miscellaneous expenses, including allotments for printing and binding, made for the Treasury Department for the fiscal year ending June 30, 1922, as are equal to the amounts expended from similar appropriations during the fiscal year ending June 30, 1921, by the Treasury Department for the offices of the Comptroller of the Treasury and the six auditors.

(d) During the fiscal year ending June 30, 1922, the appropriations and portions of appropriations referred to in this section shall be available for salaries and expenses of the General Accounting Office including payment for rent in the District of Columbia, traveling expenses, the purchase and exchange of law books, books of reference, and for all necessary miscellaneous and contingent expenses.

SEC. 316. The General Accounting Office and the Bureau of Accounts shall not be construed to be a bureau or office created since January 1, 1916 so as to deprive employees therein of the additional compensation allowed civilian employees under the provisions of section 6 of the Legislative, Executive, and Judicial Appropriations Act for the fiscal year ending June 30, 1922, if otherwise entitled thereto.

SEC. 317. The provisions of law prohibiting the transfer of employees of executive departments and independent establishments until after service of three years shall not apply during the fiscal year ending June 30, 1922, to the transfer of employees to the General Accounting Office.

SEC. 318. This Act shall take effect upon its approval by the President: *Provided,* That sections 301 to 317, inclusive, relating to the General Accounting Office and the Bureau of Accounts, shall take effect July 1, 1921.

SURVIVORSHIP BENEFITS OF WIDOWS AND DEPENDENT CHILDREN OF COMPTROLLER GENERAL—ELECTION

SEC. 319.[39] (a) Any Comptroller General of the United States, within six months of the date on which he takes office, or in the case of the Comptroller General currently in office and any retired Comptroller General, within six months after enactment of this section, may in writing elect a reduction in his salary and retirement pay for purposes of survivorship benefits as hereinafter 31 U.S.C. 43b

[39] The Act of July 13, 1959, Public Law 86-87 (73 Stat. 197 at 200) added Sec. 319 to the Budget and Accounting Act, 1921.

provided: *Provided,* That in the case of a Comptroller General who elects in accordance with the third paragraph of section 303 of this Act to be subject to the provisions of the second paragraph of such section, the election permitted by this section may be made within sixty days after the making of the election permitted by the third paragraph of section 303.[40]

Deductions From Salary and Retirement Pay

(b) There shall be deducted from the salary and retirement pay of any Comptroller General or retired Comptroller General making an election to receive survivorship benefits a sum equal to 3 per centum of his salary and retirement pay.

Deposits; Interest; Effective Date

(c) Each Comptroller General, or retired Comptroller General, making an election to receive survivorship benefits, shall deposit with the General Accounting Office for covering into the general fund of the Treasury as miscellaneous receipts a sum equal to 3 per centum of his salary and retirement pay received by him as Comptroller General prior to the date current deductions begin from his salary and retirement pay, and of his basic salary, pay, or compensation for service as a Senator, Representative, Delegate, or Resident Commissioner in the Congress of the United States and for any other civilian service which may form the basis of a Widow's annuity as provided in subsection (n) of this section, with interest thereon at the rate of 4 per centum per annum to December 31, 1947, and 3 per centum per annum, thereafter, compounded on December 31 of each year. The current deductions from salary or retirement pay shall be regarded as effective as of the date the election of reduced salary and retirement pay for purposes of survivorship benefits is made.

Reduction of Annuities or Elimination of Service From Credit

(d) Notwithstanding the failure of a Comptroller General or a retired Comptroller General to make the deposit under subsection (c), credit shall be allowed for the service rendered, but the annuity of the widow shall be reduced by 10 per centum of the amount of such deposit computed as of the date of death of a Comptroller General or retired Comptroller General, unless such widow shall elect to eliminate such service entirely from credit under subsections (n) and (o) of this section.

Commencement and Amount of Annuities

(e) In case any Comptroller General or retired Comp-

[40]Added by Section 2 of Public Law 89-520, 80 Stat. 329.

troller General who has elected to bring himself within the purview of this section shall die in office, or die while in receipt of retirement pay in accordance with section 303, after having rendered at least five years of civilian service computed as prescribed in subsections (n) and (o) of this section, for the last five years of which the salary deduction provided for by subsection (b) of this section or the deposits required by subsection (c) of this section have actually been made—

(1) if such Comptroller General or retired Comptroller General is survived by a widow but not by a dependent child, there shall be paid to such widow an annuity beginning with the day of his death or following the widow's attainment of the age of fifty years, whichever is the later, in an amount computed as provided in subsection (n) of this section; or

(2) if such Comptroller General or retired Comptroller General is survived by a widow and a dependent child or children, there shall be paid to such widow an immediate annuity in an amount computed as provided in subsection (n) of this section, and there shall also be paid to or on behalf of each such child an immediate annuity equal to one-half the amount of the annuity of such widow, but not to exceed $900 per year divided by the number of children or $360 per year, whichever is lesser; or

(3) if such Comptroller General or retired Comptroller General leaves no surviving widow but leaves a surviving dependent child or children, there shall be paid to or on behalf of each such child an immediate annuity equal to the amount of the annuity to which such widow would have been entitled under paragraph (2) of this subsection had she survived, but not to exceed $480 per year.

Termination and Recomputation of Annuities

(f) The annuity payable to the widow hereunder shall be terminable upon her death or remarriage. The annuity payable to a child hereunder shall be terminable upon (1) his attaining the age of eighteen years, (2) his marriage, or (3) his death, whichever first occurs, except that if such child is incapable of self-support by reason of mental or physical disability his annuity shall be terminable only upon death, marriage, or recovery from such disability. In the event of the death of a widow leaving a dependent child or children of a Comptroller General or retired Comptroller General surviving her the annuity of such child or children shall be recomputed and paid as provided in paragraph (3) of subsection (e) of this section. In any case in which the annuity of a dependent child, under this subsection, is terminated, the annuities of any remaining dependent child or

children shall be recomputed and paid as though the child whose annuity was terminated had not survived such Comptroller General or retired Comptroller General.

Definitions

(g) As used herein—

(1) the term "widow" means a surviving wife of a Comptroller General or retired Comptroller General who either (A) shall have been married to such individual for at least two years immediately preceding his death or (B) is the mother of issue by such marriage, and who has not remarried;

(2) the term "dependent child" means an unmarried child, including a dependent stepchild or an adopted child, who is under the age of eighteen years, or who, because of physical or mental disability, is incapable of self-support.

Finality of Dependency and Disability Determinations

(h) Questions of dependency and disability arising under this section shall be determined by the General Counsel of the General Accounting Office, whose decision shall be final and conclusive.

Refund of Deposits Upon Separation From Service; Interest

(i) In any case in which a Comptroller General who has elected to bring himself within the purview of this section is separated from the service prior to becoming entitled to retirement pay as provided in section 303, he shall be paid the total amount deducted from his salary with interest thereon at the rate of 4 per centum per annum to December 31, 1947, and 3 per centum per annum thereafter, compounded on December 31 of each year to date of separation.

Beneficiaries; Order of Precedence

(j) In any case in which (1) any Comptroller General (a) dies in office before completion of five years of civilian service as prescribed in subsections (n) and (o) of this section, or (b) after completing five years of such service dies in office without any survivors entitled to an annuity as provided in subsection (e) of this section, or (2) in any case in which any retired Comptroller General dies without any survivors entitled to an annuity as provided in subsection (e) of this section, the total amount deducted from his salary and retirement pay with interest thereon at the rate of 4 per centum per annum to December 31, 1947, and 3 per centum per annum thereafter, compounded on December 31st of each year to date of death, shall be paid to the person or persons surviving at the date title to payment arises, in

the following order of precedence, and such payment shall be a bar to recovery by any other person:

First, to the beneficiary or beneficiaries designated by a writing of a Comptroller General or retired Comptroller General received by the General Accounting Office prior to his death;

Second, if there be not such beneficiary, to the widow of such Comptroller General or retired Comptroller General;

Third, if none of the above, to the child or children of such Comptroller General or retired Comptroller General and the descendants of any deceased children by representation;

Fourth, if none of the above, to the parents of such Comptroller General or retired Comptroller General;

Fifth, if none of the above, to the duly appointed executor or administrator of the estate of a Comptroller General or retired Comptroller General;

Sixth, if none of the above, to such other next of kin of such Comptroller General or retired Comptroller General as may be determined by the General Counsel of the General Accounting Office to be entitled under the laws of the domicile of such Comptroller General or retired Comptroller General at time of his death.

Determinations as to the widow or child of a Comptroller General or retired Comptroller General for the purposes of this subsection shall be made by the General Counsel of the General Accounting Office without regard to the definition of these terms in subsection (g) of this section.

Refunds of Deductions Exceeding Annuities Paid Upon Termination of Annuities

(k) In any case in which the annuities of all persons entitled to survivor annuities terminate before the aggregate amount of annuity or annuities paid equals the total amount deducted from the salary and retirement pay of a Comptroller General or retired Comptroller General, with interest thereon at 4 per centum per annum to December 31, 1947, and 3 per centum thereafter, compounded on December 31st of each year, to the date of his death, the difference shall be paid in the order of precedence prescribed in subsection (j) of this section.

Accrued Annuities, Disposition

(*l*) Any accrued annuity remaining unpaid upon the termination (other than by death) of the annuity of any survivor of a Comptroller General or retired Comptroller General shall be paid to such survivor. Any accrued annuity remaining unpaid upon the death of any such survivor shall be paid in the following order of precedence:

First, to the duly appointed executor or administrator of the estate of such person;

Second, if there is no executor or administrator payment may be made after the expiration of thirty days from the date of death of such survivor, to such individual or individuals as may appear in the judgment of the General Counsel of the General Accounting Office to be legally entitled thereto, and such payment shall be a bar to recovery by any other individual.

Monthly Installments; Assignments; Process

(m) Annuities granted under the terms of this section shall accrue monthly and shall be due and payable in monthly installments on the first business day of the month following the month or other period for which the annuity shall have accrued. None of the moneys mentioned in this section shall be assignable, either in law or equity, or subject to execution, levy, attachment, garnishment, or other legal process.

Computation of Annuities

(n) The annuity of a widow of a Comptroller General or retired Comptroller General who has elected to bring himself within the purview of this section shall be an amount equal to the sum of (1) 1¼ per centum of the average annual salary received by him for service as Comptroller General and any other prior allowable service during the last five years of such service multiplied by the sum of his years of service as Comptroller General, his years of service as a Senator, Representative, Delegate, or Resident Commissioner in the Congress of the United States, his years of prior allowable military service and his years, not exceeding fifteen, of prior allowable service as a congressional employee and (2) three-quarters of 1 per centum of such average annual salary multiplied by his years of any other allowable service, but such annuity shall not exceed 37½ per centum of such average annual salary and shall be further reduced in accordance with subsection (d) of this section if applicable.

Definitions for Purpose of Computing Annuities

(o) As used in subsection (n) the term "service as a congressional employee" means service as defined in section 1(c) of the Civil Service Retirement Act, approved July 31, 1956, 70 Stat. 743 (5 U.S.C. 8331). The term "allowable military service" means honorable active service not exceeding five years in the aggregate in the Army, Navy, Air Force, Marine Corps, or Coast Guard, including service in the National Guard only when ordered to active duty in the service of the United States, when such military service is not creditable for purposes of retirement or retired pay under any other provision

of law. The term "other prior allowable service" means civilian service as an officer or employee of the United States or the District of Columbia, not otherwise covered by category (1) of subsection (n).

Service Credit

(p) The total service of a Comptroller General or retired Comptroller General shall be the full years and twelfth parts thereof, excluding from the aggregate the fractional part of a month, if any.

Simultaneity of Annuities

(q) Nothing contained in this section shall be construed to prevent a widow or dependent child eligible therefor from simultaneously receiving an annuity under this section and any annuity (including old age and survivor benefits) to which she would otherwise be entitled under any other law without regard to this section, but, in computing such other annuity service used in the computation of an annuity under this section shall not be credited.

Appropriations

(r) The annuities and refund of deposits authorized in this section shall be paid from appropriations of the General Accounting Office.

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ACCOUNTING AND AUDITING ACT OF 1950

(Act of September 12, 1950, ch. 946, Title I, Part II, 64 Stat. 834)[1]

DECLARATION OF POLICY

SEC. 111. It is the policy of the Congress in enacting this part that— 31 U.S.C. 65

(a) The accounting of the Government provided full disclosure of the results of financial operations, adequate financial information needed in the management of operations and the formulation and execution of the Budget, and effective control over income, expenditures, funds, property, and other assets.

(b) Full consideration be given to the needs and responsibilities of both the legislative and executive branches in the establishment of accounting and reporting systems and requirements.

(c) The maintenance of accounting systems and the producing of financial reports with respect to the operations of executive agencies, including central facilities for bringing together and disclosing information on the results of the financial operations of the Government as a whole, be the responsibility of the executive branch.

(d) The auditing for the Government, conducted by the Comptroller General of the United States as an agent of the Congress be directed at determining the extent to which accounting and related financial reporting fulfill the purposes specified, financial transactions have been consummated in accordance with laws, regulations or other legal requirements, and adequate internal financial control over operations is exercised, and afford an effective basis for the settlement of accounts of accountable officers.

(e) Emphasis be placed on effecting orderly improvements resulting in simplified and more effective accounting, financial reporting, budgeting, and auditing requirements and procedures and on the elimination of those which involve duplication or which do not serve a purpose commensurate with the cost involved.

(f) The Comptroller General of the United States, the Secretary of the Treasury, and the Director of the Office of Management and Budget conduct a continuous program for the improvement of accounting and financial reporting in the Government.

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[1] Sec. 110 of the Budget and Accounting Procedures Act of 1950, Act of September 12, 1950, ch. 946, 64 Stat. 832, provided that Part II of Title 1 of that Act, secs. 110-118 may be cited as the Accounting and Auditing Act of 1950.

Standards and Systems—Determination by Comptroller General; Scope of Requirements; Continuation of Authority

31 U.S.C. 66

SEC. 112. (a) The Comptroller General of the United States, after consulting the Secretary of the Treasury and the Director of the Office of Management and Budget concerning their accounting, financial reporting, and budgetary needs, and considering the needs of the other executive agencies, shall prescribe the principles, standards, and related requirements for accounting to be observed by each executive agency, including requirements for suitable integration between the accounting processes of each executive agency and the accounting of the Treasury Department. Requirements prescribed by the Comptroller General shall be designed to permit the executive agencies to carry out their responsibilities under section 113 of this part, while providing a basis for integrated accounting for the Government, full disclosure of the results of the financial operations of each executive agency and the Government as a whole, and financial information and control necessary to enable the Congress and the President to discharge their respective responsibilities. The Comptroller General shall continue to exercise the authority vested in him by section 205(b) of the Federal Property and Administrative Services Act of 1949 (63 Stat. 389) and, to the extent he deems necessary, the authority vested in him by section 309 of the Budget and Accounting Act, 1921 (42 Stat. 25). Any such exercise of authority shall be consistent with the provisions of this section.

Cooperation by General Accounting Office in Development of Systems; Approval by Comptroller

(b) The General Accounting Office shall cooperate with the executive agencies in the development of their accounting systems, including the Treasury Department, in the development and establishment of the system of central accounting and reporting required by section 114 of this part. Such accounting systems shall be approved by the Comptroller General when deemed by him to be adequate and in conformity with the principles, standards, and related requirements prescribed by him.

Review of Systems by General Accounting Office; Availability of Results; Reports to Congress

(c) The General Accounting Office shall from time to time review the accounting systems of the executive agencies. The results of such reviews shall be available to the heads of the executive agencies concerned, to the Secretary of the Treasury, and to the Director of the

Bureau of the Budget, and the Comptroller General shall make such reports thereon to the Congress as he deems proper.

ESTABLISHMENT AND MAINTENANCE OF SYSTEMS—DUTIES OF AGENCY HEADS; INFORMATION AND CONTROLS TO BE COVERED

SEC. 113. (a) The head of each executive agency shall establish and maintain systems of accounting and internal control designed to provide— 31 U.S.C. 66a

(1) full disclosure of the financial results of the agency's activities;

(2) adequate financial information needed for the agency's management purposes;

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

(4) reliable accounting results to serve as the basis for preparation and support of the agency's budget requests, for controlling the execution of its budget, and for providing financial information required by the Bureau of the Budget under section 213 of the Budget and Accounting Act, 1921;

(5) suitable integration of the accounting of the agency with the accounting of the Treasury Department in connection with the central accounting and reporting responsibilities imposed on the Secretary of the Treasury by section 114 of this part.

Conformation With Standards and Requirements Prescribed by Comptroller

(b) The accounting systems of executive agencies shall conform to the principles, standards, and related requirements prescribed by the Comptroller General pursuant to section 112(a) of this part.

(c) As soon as practicable after the date of enactment of this subsection, the head of each executive agency shall, in accordance with principles and standards prescribed by the Comptroller General, cause the accounts of such agency to be maintained on an accrual basis to show the resources, liabilities, and costs of operations of such agency with a view to facilitating the preparation of cost-based budgets as required by section 216 of the Budget and Accounting Act, 1921, as amended. The accounting system required by this subsection shall include adequate monetary property accounting records as an integral part of the system.[2]

[2] Amended by Public Law 863, 70 Stat. 782, 783.

FINANCIAL REPORTS—PREPARATION BY SECRETARY OF THE TREASURY; INCLUSION OF REQUIRED DATA; INFORMATION TO BE FURNISHED BY AGENCIES

31 U.S.C. 66b

SEC. 114. (a) The Secretary of the Treasury shall prepare such reports for the information of the President, the Congress, and the public as will present the results of the financial operations of the Government: *Provided,* That there shall be included such financial data as the Director of the Bureau of the Budget may require in connection with the preparation of the Budget or for other purposes of the Bureau. Each executive agency shall furnish the Secretary of the Treasury such reports and information relating to its financial condition and operations as the Secretary, by rules and regulations, may require for the effective performance of his responsibilities under this section.

Establishment of Unified System of Accounting and Reporting in Treasury Department; Exercise of Authority Under Other Laws

(b) The Secretary of the Treasury is authorized to establish the facilities necessary to produce the financial reports required by subsection (a) of this section. The Secretary is further authorized to reorganize the accounting functions and install, revise, or eliminate accounting procedures and financial reports of the Treasury Department in order to develop effective and coordinated systems of accounting and financial reporting in the several bureaus and offices of the Department with such concentration of accounting and reporting as is necessary to accomplish integration of accounting results for the activities of the Department and provide the operating center for the consolidation of accounting results of other executive agencies with those of the Department. The authority vested in and the duties imposed upon the Department by sections 10, 15, and 22 of the Act entitled "An Act making appropriations for the legislative, executive, and judicial branches of the Government for the fiscal year ending June thirtieth, eighteen hundred ninety-five, and for other purposes", approved July 31, 1894 (28 Stat. 162, 208–210), may be exercised and performed by the Secretary of the Treasury as a part of his broader authority and duties under this section and in such a manner as to provide a unified system of central accounting and reporting on the most efficient and useful basis.

Conformation of Central System With Standards and Requirements Prescribed by Comptroller

(c) The system of central accounting and reporting provided for herein shall be consistent with the principles, standards, and related requirements prescribed by

the Comptroller General pursuant to section 112 of this part.

RECEIPT, RETENTION AND DISBURSEMENT OF PUBLIC FUNDS—WAIVER, BY REGULATIONS, OF REQUIREMENTS OF EXISTING LAW

SEC. 115. (a) When the Secretary of the Treasury and the Comptroller General determine that existing procedures can be modified in the interest of simplification, improvement, or economy, with sufficient safeguards over the control and accounting for the public funds they may issue joint regulations providing for the waiving, in whole or in part, of the requirements of existing law that— 31 U.S.C. 66c

(1) warrants to be issued and countersigned in connection with receipt, retention, and disbursement of public moneys and trust funds; and

(2) funds be requisitioned, and advanced to accountable officers under each separate appropriation head or otherwise.

Regulations for Payment of Vouchers by Disbursing Officers; Provision for Action in Event of Delinquency

(b) Such regulations may further provide for the payment of vouchers by authorized disbursing officers by means of checks issued against the general account of the Treasurer of the United States: *Provided,* That in such case the regulations shall provide for appropriate action in the event of delinquency by disbursing officers in the rendition of the officers' accounts, including under necessary circumstances, the suspension or withdrawal of authority to disburse.

DISCONTINUANCE OF CERTAIN ACCOUNTS IN GENERAL ACCOUNTING OFFICE

SEC. 116. The Comptroller General is authorized to discontinue the maintenance in the General Accounting Office of appropriation, expenditure, limitation, receipt, and personal ledger accounts when in his opinion the accounting systems and internal control of the executive, legislative, and judicial agencies are sufficient to enable him to perform properly the functions to which such accounts relate. 31 U.S.C. 66d

DUTY OF GENERAL ACCOUNTING OFFICE—RULES AND REGULATIONS OF COMPTROLLER GENERAL; PRINCIPLES AND PRACTICES TO BE CONSIDERED

SEC. 117. (a) Except as otherwise specifically provided by law, the financial transactions of each executive, legislative, and judicial agency, including but not limited to the accounts of accountable officers, shall be 31 U.S.C. 67

audited by the General Accounting Office in accordance with such principles and procedures and under such rules and regulations as may be prescribed by the Comptroller General of the United States. In the determination of auditing procedures to be followed and the extent of examination of vouchers and other documents, the Comptroller General shall give due regard to generally accepted principles of auditing, including consideration of the effectiveness of accounting organizations and systems, internal audit and control, and related administrative practices of the respective agencies.

Retention by Executive Agencies and Architect of the Capitol of Accounts of Accountable Officers, Contracts, Vouchers or Other Documents

(b) Whenever the Comptroller General determines that the audit shall be conducted at the place or places where the accounts and other records of an executive agency or the Architect of the Capitol [3] are normally kept, he may require any executive agency or the Architect of the Capitol [4] to retain in whole or in part accounts of accountable officers, contracts, vouchers, and other documents, which are required under existing law to be submitted to the General Accounting Office, under such conditions and for such period not exceeding ten years as he may specify, unless a longer period is agreed upon with the executive agency or the Architect of the Capitol:[5] *Provided,* That under agreements between the Comptroller General and legislative (other than the Architect of the Capitol) [6] and judicial agencies the provisions of this sentence may be extended to the accounts and records of such agencies.

Audit of Financial Transactions of Architect of the Capitol; Reports to Congress

(c) The Comptroller General in auditing the financial transactions of the Architect of the Capitol shall make such audits at such times as he may deem appropriate. For the purpose of conducting such audits, the provisions of section 313 of the Budget and Accounting Act (42 Stat. 26; 31 U.S.C. 54) shall be applicable to the Architect of the Capitol. The Comptroller General shall report to the President of the Senate and to the Speaker of the House of Representatives the results of each such audit. All such reports shall be printed as Senate documents.[7]

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[3] Words "or the Architect of the Capitol" added by Sec. 105(a) of the Legislative Branch Appropriation Act, 1965; Public Law No. 88-454, (78 Stat. 551).

[4] Ibid.

[5] Ibid.

[6] Ibid.

[7] Subsection (c) was added by Section 105(a) of Legislative Branch Appropriations Act of 1965. See footnote 3, *supra.*

DEFINITION OF "EXECUTIVE AGENCY"

SEC. 118. As used in this part, the term "executive agency" means any executive department or independent establishment in the executive branch of the Government but (a) except for the purposes of sections 114, 116 and 119 shall not include any Government corporation or agency subject to the Government Corporation Control Act (59 Stat. 597), and (b) except for the purposes of sections 111, 113(c),[8] 114, and 116 shall not include the Post Office Department. 31 U.S.C. 65a

DESIGNATION OF PLACES FOR ADMINISTRATIVE EXAMINATION OF OFFICERS' ACCOUNTS; WAIVER OF EXAMINATION

SEC. 119. The head of each executive agency is authorized to designate the place or places, at the seat of government, or elsewhere, at which the administrative examination of fiscal officers' accounts will be performed, and with the concurrence of the Comptroller General to waive the administrative examination in whole or in part; *Provided,* That the same authority is hereby conferred upon the officers responsible for the administrative examination of accounts for legislative and judicial agencies. 31 U.S.C. 65b

BUDGET AND ACCOUNTING PROCEDURES ACT OF 1950

(Act of September 12, 1950, ch. 946, 64 Stat. 832)

TITLE III—REPEALS AND SAVINGS PROVISIONS

SEC. 301.[9]

SEC. 302. (a) The omission of any provision of law from the provisions of law repealed under section 301 shall not be construed as limiting the application of section 201 or 216 of the Budget and Accounting Act, 1921, as amended, or the powers of the President thereunder, or as evidencing an intent that such provision was not to be superseded by such sections.

(b) Whenever any law authorizes expenditures for a particular object or purpose to be made from an appropriation item referred to in such law by the specific title theretofore used for that appropriation item in the appropriation Act concerned, and thereafter such title is changed or is eliminated from such appropriation Act, expenditures for such object or purpose thereafter may be made from any corresponding appropriation item.

[8] Sec. 113(c) was added by sec. 2(c) of Public Law 863, 70 Stat. 782, 783.

[9] This section has been omitted.

(c) Except where authority for performance of a function is specifically repealed in section 301, none of the provisions of such section shall be construed as affecting the jurisdiction or responsibility of any agency or officer of the Government over any function or organizational unit referred to in such section.

(d) Existing laws, policies, procedures and directives pertaining to functions covered by this Act, and not inconsistent herewith or repealed hereby, shall remain in full force and effect unless and until superseded, or except as they may be amended, under the authority of this act or under other appropriate authority.

DOCKERY ACT

The Dockery Act, approved July 31, 1894, 28 Stat. 206, brought about changes in the methods of disbursing public moneys and the examination and settlement of public accounts. Under the Act the several "comptrollers" which had been created were abolished and centralized control was lodged in the Comptrollers of the Treasury. Some of the provisions of the Dockery Act are still in force and effect.

For purposes of this compilation the following sections based on the Dockery Act are taken from the United States Code.

SETTLEMENT OF ACCOUNTS

31 U.S.C. 72

Accounts shall be examined as follows:

First. The General Accounting Office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Treasury and all bureaus and offices under his direction, all accounts relating to the customs service, public debt, internal revenue, Treasurer and designated depositaries, mints and assay offices, Bureau of Engraving and Printing, Coast Guard, public buildings, Secret Service, and to all other business within the jurisdiction of the Department of the Treasury, and certify the balances arising thereon to the Secretary of the Treasury.

Second. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Army and all bureaus and offices under his direction, all accounts relating to the military establishment, armories and arsenals, national cemeteries, fortifications, public buildings and grounds formerly under the Chief of Engineers, rivers and harbors, the Military Academy, and to all other business within the jurisdiction of the Department of the Army, and certify the balances arising thereon to the Secretary of the Army.

Third. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Interior, and of all bureaus and offices under his direction, and all accounts relating to Army and Navy pensions, Geological Survey, public lands, Indians, Architect of the Capitol, and to all other business within the jurisdiction of the Department of the Interior, and certify the balances arising thereon to the Secretary of the Interior.

Fourth. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of

the Secretary of the Navy, and of all bureaus and offices under his direction, all accounts relating to the Naval Establishment, Marine Corps, Naval Academy, and to all other business within the jurisdiction of the Department of the Navy, and certify the balances arising thereon to the Secretary of the Navy.

Fifth.[1]

Sixth. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of Commerce, and of all bureaus and offices under his direction, all accounts relating to the National Bureau of Standards, Coast and Geodetic Survey, Patents, Census, and to all other business within the jurisdiction of the Department of Commerce, and certify the balances arising thereon to the Secretary of Commerce.

Seventh. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of Secretary of Agriculture, and of all bureaus and offices under his direction, and all accounts relating to all other business within the jurisdiction of the Department of Labor, and certify the balances arising thereon to the Secretary of Labor.

Eighth. Said office shall receive and examine all accounts of salaries and incidental expenses of the offices of the Secretary of State, the Attorney General, and the Secretary of Agriculture, and of all bureaus and offices under their direction; all accounts relating to all other business within the jurisdiction of the Departments of State, Justice, and Agriculture; all accounts relating to the Foreign Service, the judiciary, United States courts, judgments of United States courts, Executive Office, Civil Service Commission, Interstate Commerce Commission, District of Columbia, Court of Claims and its judgments, Smithsonian Institution, Territorial governments, the Senate, the House of Representatives, the Public Printer, Library of Congress, Botanic Garden, and accounts of all boards, commissions, and establishments of the Government not within the jurisdiction of any of the executive departments. Said office shall certify the balances arising thereon, according to the character of the account, to the Secretary of the Senate, Clerk of the House of Representatives, Sergeant at Arms of the House of Representatives, or the chief officer of the executive department, commission, board, or establishment concerned.

Ninth. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Air Force, and of all bureaus and offices under his direction, all accounts relating to the Department of the Air Force, and to all other business within the jurisdiction of the Department of the Air

[1] Repealed by Pub. L. 91–375, sec. 6(*l*)(1), Aug. 12, 1970, 84 Stat. 782.

Force, and certify the balances arising thereon to the Secretary of the Air Force.

Tenth. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of Defense, and of all bureaus and offices under his direction, all accounts relating to the Department of Defense, and to all other business within the jurisdiction of the Department of Defense, and certify the balances arising thereon to the Secretary of Defense.

CERTIFIED BALANCES OF PUBLIC ACCOUNTS; CONCLUSIVENESS; SUSPENSION OF ITEMS; PRESERVATION OF ADJUSTED ACCOUNTS; DECISION UPON QUESTIONS INVOLVING PAYMENTS

31 U.S.C. 74

Balances certified by the General Accounting Office, upon the settlement of public accounts, shall be final and conclusive upon the Executive Branch of the Government, except that any person whose accounts may have been settled, the head of the Executive Department, or of the board, commission, or establishment not under the jurisdiction of an Executive Department, to which the account pertains, or the Comptroller General of the United States, may, within a year, obtain a revision of the said account by the Comptroller General of the United States, whose decision upon such revision shall be final and conclusive upon the Executive Branch of the Government. Nothing in this chapter shall prevent the General Accounting Office from suspending items in an account in order to obtain further evidence or explanations necessary to their settlement.

The General Accounting Office shall preserve all accounts which have been finally adjusted, together with all vouchers, certificates, and related papers, until disposed of as provided by law.

Disbursing officers, or the head of any executive department, or other establishment not under any of the executive departments, may apply for and the Comptroller General shall render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the General Accounting Office in passing upon the account containing said disbursement.

REGULATIONS FOR CARRYING OUT PROVISIONS

31 U.S.C. 75

It shall be the duty of the Secretary of the Treasury to make appropriate rules and regulations for carrying out the provisions of section 87 of this title and so much of sections 74, 76, 78, 496, and 514 of this title, as pertains to his duties, and for transferring or preserving books, papers, or other property appertaining to any office or branch of business affected by them.

It shall also be the duty of the heads of the several executive departments and of the proper officers of other Government establishments, not within the jurisdiction of any executive department, to make appropriate rules and regulations to secure a proper administrative examination of all accounts sent to them, as required by section 78 of this title, before their transmission to the General Accounting Office, and for the execution of other requirements of this chapter insofar as the same relate to the several departments or establishments.

REQUISITIONS FOR ADVANCES

31 U.S.C. 76

Every requisition for an advance of money, before being acted on by the Secretary of the Treasury, shall be sent to the General Accounting Office for action thereon as required by section 78 of this title.

All warrants when authorized by law and signed by the Secretary of the Treasury, shall be countersigned in the General Accounting Office, and all warrants for the payment of money shall be accompanied either by the certificate, mentioned in section 72 of this title, or by the requisition for advance of money, which certificate or requisition shall specify the particular appropriation to which the same should be charged, instead of being specified on the warrant; and shall also go with the warrant to the Treasurer, who shall return the certificate or requisition to the General Accounting Office, with the date and amount of the draft issued indorsed thereon. Requisitions for the payment of money on all audited accounts, or for covering money into the Treasury, shall not be required. And requisitions for advances of money shall not be countersigned in the General Accounting Office.

RENDITION OF CURRENT ACCOUNTS

31 U.S.C. 78

Except as otherwise provided by law, all monthly accounts shall be mailed or otherwise sent to the proper officer at Washington within ten days after the end of the month to which they relate, and quarterly and other accounts within twenty days after the period to which they relate, and shall be transmitted to and received by the General Accounting Office within twenty days of their actual receipt at the proper office in Washington in the case of monthly, and sixty days in the case of quarterly and other accounts. Should there be any delinquency in this regard at the time of the receipt by the General Accounting Office of a requisition for an advance of money, said office shall disapprove the requisition, which said office may also do for other reasons arising out of the condition of the officer's accounts for whom the advance is requested; but the Secretary of the Treasury may overrule the General Accounting Office's

decision as to the sufficiency of these latter reasons. The Secretary of the Treasury shall prescribe suitable rules and regulations, and may make orders in particular cases, relaxing the requirement of mailing or otherwise sending accounts as aforesaid, within ten or twenty days, or waiving delinquency, in such cases only in which there is, or is likely to be, a manifest physical difficulty in complying with the same, it being the purpose of this provision to require the prompt rendition of accounts without regard to the mere convenience of the officers, and to forbid the advance of money to those delinquent in rendering them. Should there be a delay by the administrative departments beyond the aforesaid twenty or sixty days in transmitting accounts, an order of the President, or, in the event of the absence from the seat of Government or sickness of the President, an order of the Secretary of the Treasury, in the particular case, shall be necessary to authorize the advance of money requested. This section shall not apply to accounts of the postal revenue and expenditures therefrom, which shall be rendered as required by law.

SUPERINTENDING RECOVERY OF DEBTS

The General Accounting Office shall superintend the recovery of all debts finally certified by it to be due to the United States. 31 U.S.C. 93

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APPROPRIATION ACCOUNTS

(Public Law 798, 84th Cong., ch. 727, approved July 25, 1956, 70 Stat. 647)

31 U.S.C. 701
Accounting procedure
Transfer of obligated balances; withdrawal and restoration of unobligated balances

SEC. 1 [1] (a) The account for each appropriation available for obligation for a definite period of time shall be closed as follows:

(1) The obligated balance shall be transferred, at the time specified in subsection (b) (1) of this section, to an appropriation account of the agency or subdivision thereof responsible for the liquidation of the obligation, in which account shall be merged the amounts so transferred from all appropriation accounts for the same general purpose; and

(2) Upon the expiration of the period of availability for obligation, the unobligated balance shall be withdrawn and, if the appropriation was derived in whole or in part from the general fund, shall revert to such fund, but if the appropriation was derived solely from a special or trust fund, shall revert, unless otherwise provided by law, to the fund from which derived: *Provided,* That when it is determined necessary by the head of the agency concerned that a portion of the unobligated balance withdrawn is required to liquidate obligations and effect adjustments, such portion of the unobligated balance may be restored to the appropriate accounts: *Provided further,* That prior thereto the head of the agency concerned shall make such report with respect to each such restoration as the Director of the Bureau of the Budget may require, and shall submit such report to the Director, the Comptroller General, the Speaker of the House of Representatives, and the President of the Senate.

(b) (1) Any obligated balance referred to in subsection (a) (1) of this section shall be transferred as follows:

(A) for any fiscal year or years ending on or before June 30, 1976, on that June 30 which falls in the first month of June which occurs twenty-four months after the end of such fiscal year or years; and

(B) for the period commencing on July 1, 1976, and ending on September 30, 1976, and for any fiscal year commencing on or after October 1, 1976, on September 30 of the second fiscal year following that period or the fiscal year or years, as the case

[1] Sec. 1 as amended by Pub. L. 93-344, sec. 503, July 12, 1974, 88 Stat. 322.

may be, for which the appropriation is available for obligation.

(2) The withdrawals required by subsection (a) (2) of this section shall be made—

(A) for any fiscal year ending on or before June 30, 1976, not later than September 30 of the fiscal year immediately following the fiscal year in which the period of availability for obligation expires; and

(B) for the period commencing on July 1, 1976, and ending on September 30, 1976, and for any fiscal year commencing on or after October 1, 1976, not later than November 15 following such period or fiscal year, as the case may be, in which the period of availability for obligation expires.

31 U.S.C. 701(c) Definition of obligated and unobligated balance; collections received after transfer of obligated balance

(c) For the purposes of this Act, the obligated balance of an appropriation account as of the close of the fiscal year shall be the amount of unliquidated obligations applicable to such appropriation less the amount collectible as repayments to the appropriation; the unobligated balance shall represent the balance between the obligated balance reported pursuant to section 1311(b) of the Supplemental Appropriation Act, 1955 (68 Stat. 830; 31 U.S.C. 200(b)), and the total unexpended balance. Collections authorized to be credited to an appropriation but not received until after the transfer of the obligated appropriation balance as required by subsection (a) (1) of this Act, shall unless otherwise authorized by law, be credited to the account into which the obligated balance has been transferred, except that any collection made by the General Accounting Office for other Government agencies may be deposited into the Treasury as miscellaneous receipts.

Accounting and reporting of withdrawals

(d) The withdrawals made pursuant to subsection (a) (2) of this section shall be accounted for and reported as of the fiscal year in which the appropriations concerned expire for obligation. The withdrawals described in subsection (b) (2) of this section shall be accounted for and reported as of the fiscal year in which this Act is approved.

31 U.S.C. 702 Availability for payment of obligations

SEC. 2. Each appropriation account established pursuant to this Act shall be accounted for as one fund and shall be available without fiscal year limitation for payment of obligations chargeable against any of the appropriations from which such account was derived. Subject to regulations to be prescribed by the Comptroller General of the United States, payment of such obligations may be made without prior action by the General Accounting Office, but nothing contained in this Act shall be construed to relieve the Comptroller General of the United States of his duty to render decisions upon requests made pursuant to law or to abridge the existing

authority of the General Accounting Office to settle and adjust claims, demands, and accounts.

31 U.S.C. 703
Review of accounts; reports by agencies and by Comptroller General

SEC. 3. (a) Appropriation accounts established pursuant to this Act shall be reviewed periodically, but at least once each fiscal year, by each agency concerned. If the undisbursed balance in any account exceeds the obligated balance pertaining thereto, the amount of the excess shall be withdrawn in the manner provided by section 1 (a) (2) of this Act; but if the obligated balance exceeds the undisbursed balance, the amount of the excess not to exceed the remaining unobligated balances of the appropriations available for the same general purposes, may be restored to such account. A review shall be made as of the close of each fiscal year and the restorations or withdrawals required or authorized by this section accomplished not later than September 30 of the following fiscal year, but the transactions shall be accounted for and reported as of the close of the fiscal year to which such review pertains. A review made as of any other date for which restorations or withdrawals are accomplished after September 30 in any fiscal year shall be accounted for and reported as transactions of the fiscal year in which accomplished: *Provided,* That prior to any restoration under this subsection the head of the agency concerned shall make such report with respect thereto as the Director of the Bureau of the Budget may require.

(b) In connection with his audit responsibilities, the Comptroller General of the United States shall report to the head of the agency concerned, to the Secretary of the Treasury, and to the Director of the Bureau of the Budget, respecting operations under this Act, including an appraisal of the unliquidated obligations under the appropriation accounts established by this Act. Within thirty days after receipt of such report, the agency concerned shall accomplish any actions required by subsection (a) of this section which such report shows to be necessary.

31 U.S.C. 704
Transfer of account for payment of certified claims

SEC. 4. During the fiscal year in which this Act becomes effective, and under rules and regulations to be prescribed by the Comptroller General of the United States, the obligated balance of the appropriation account for payment of certified claims established pursuant to section 2 of the Act of July 6, 1949 (63 Stat. 407; 31 U.S.C. 712b), shall be transferred to the related appropriation accounts established pursuant to this Act and the unobligated balance shall be withdrawn.

31 U.S.C. 705
Merger of obligated balances for definite periods

SEC. 5. The obligated balances of appropriations made available for obligation for definite periods of time under discontinued appropriation heads may, upon the expiration of the second full fiscal year following the fiscal year or years for which such appropriations are

available for obligation, be merged in the appropriation accounts provided for by section 1 hereof, or in one or more other accounts to be established pursuant to this Act for discontinued appropriations of the agency or subdivision thereof currently responsible for the liquidation of the obligations.

31 U.S.C. 706 Withdrawal of unobligated balances not limited to definite period

SEC. 6. The unobligated balances of appropriations which are not limited to a definite period of time shall be withdrawn in the manner provided in section 1(a)(2) of this Act whenever the head of the agency concerned shall determine that the purposes for which the appropriation was made has been fulfilled; or in any event, whenever disbursements have not been made against the appropriation for two full consecutive fiscal years: *Provided,* That amounts of appropriations not limited to a definite period of time which are withdrawn pursuant to this section or were heretofore withdrawn from the appropriation account by administrative action may be restored to the applicable appropriation account for the payment of obligations and for the settlement of accounts.

SEC. 7. Repealer omitted.

31 U.S.C. 707 Applicability to appropriations for D.C. or for disbursal by Secretary of the Senate or Clerk of the House of Representatives

SEC. 8. The provisions of this Act shall not apply to the appropriations for the District of Columbia or appropriations to be disbursed by the Secretary of the Senate or the Clerk of the House of Representatives.

31 U.S.C. 708 Authorized exceptions

SEC. 9. The inclusion in appropriation Acts of provisions excepting any appropriation or appropriations from the operation of the provisions of this Act and fixing the period for which such appropriation or appropriations shall remain available for expenditure is hereby authorized.

LEGISLATIVE REORGANIZATION ACT OF 1946

(Public Law 601, 79th Cong., ch. 753, approved Aug. 2, 1946, 60 Stat. 812)

* * * * *

EXPENDITURE ANALYSES BY COMPTROLLER GENERAL

SEC. 206. The Comptroller General is authorized and directed to make an expenditure analysis of each agency in the executive branch of the Government (including Government corporations) which, in the opinion of the Comptroller General, will enable Congress to determine whether public funds have been economically and efficiently administered and expended. Reports on such analyses shall be submitted by the Comptroller General, from time to time, to the Committees on Government Operations, to the Appropriations Committees, and to the legislative committees having jurisdiction over legislation relating to the operations of the respective agencies, of the two Houses. 31 U.S.C. 60

LEGISLATIVE REORGANIZATION ACT OF 1970

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

TITLE II—FISCAL AND BUDGETARY INFORMATION AND CONTROLS

Part 1—Fiscal, Budgetary, and Program-Related Data Information

EXPENDITURE ANALYSES BY COMPTROLLER GENERAL
FEDERAL FISCAL, BUGETARY, AND PROGRAM-RELATED DATA AND INFORMATION SYSTEMS

SEC. 201.[1] The Secretary of the Treasury and the Director of the Office of Management and Budget, in cooperation with the Comptroller General of the United States, shall develop, establish, and maintain, for use by all Federal agencies, standardized data processing and information systems for fiscal, budgetary, and program-related data and information. The development, establishment, and maintenance of such systems shall be carried out so as to meet the needs of the various branches of the Federal Government and, insofar as practicable, of governments at the State and local level. 31 U.S.C. 1151

[1] Sec. 201 as amended by sec. 801(a) of the Congressional Budget and Impoundment Control Act of 1974, Public Law 93–344, approved July 12, 1974, 88 Stat. 297, at 327.

STANDARDIZATION OF TERMINOLOGY, DEFINITIONS, CLASSIFICATIONS, AND CODES FOR FISCAL, BUDGETARY, AND PROGRAM-RELATED DATA AND INFORMATION

31 U.S.C. 1152

SEC. 202.[2] (a) (1) The Comptroller General of the United States, in cooperation with the Secretary of the Treasury, the Director of the Office of Management and Budget, and the Director of the Congressional Budget Office, shall develop, establish, maintain, and publish standard terminology, definitions, classifications, and codes for Federal fiscal, budgetary, and program-related data and information. The authority contained in this section shall include, but not be limited to, data and information pertaining to Federal fiscal policy, revenues, receipts, expenditures, functions, programs, projects, and activities. Such standard terms, definitions, classifications, and codes shall be used by all Federal agencies in supplying to the Congress fiscal, budgetary, and program-related data and information.

(2) The Comptroller General shall submit to the Congress, on or before June 30, 1975, a report containing the initial standard terminology, definitions, classifications, and codes referred to in paragraph (1), and shall recommend any legislation necessary to implement them. After June 30, 1975, the Comptroller General shall submit to the Congress additional reports as he may think advisable, including any recommendations for any legislation he may deem necessary to further the development, establishment, and maintenance, modification, and executive implementation of such standard terminology, definitions, classifications, and codes.

(b) In carrying out this responsibility, the Comptroller General of the United States shall give particular consideration to the needs of the Committees on the Budget of the House and Senate, the Committees on Appropriations of the House and Senate, the Committee on Ways and Means of the House, the Committee on Finance of the Senate, and the Congressional Budget Office.

(c) The Comptroller General of the United States shall conduct a continuing program to identify and specify the needs of the committees and Members of the Congress for fiscal, budgetary, and program-related information to support the objectives of this part.

(d) The Comptroller General shall assist committees in developing their information needs, including such needs expressed in legislative requirements, and shall monitor the various recurring reporting requirements of the Congress and committees and make recommendations to the Congress and committees for changes and

[2] Sec. 202 as amended by sec. 801(a) of the Congressional Budget and Impoundment Control Act of 1974, Public Law 93-344, approved July 12, 1974, 88 Stat. 297, at 327.

improvements in their reporting requirements to meet congressional information needs ascertained by the Comptroller General, to enhance their usefulness to the congressional users and to eliminate duplicative or unneeded reporting.

(e) On or before September 1, 1974, and each year thereafter, the Comptroller General shall report to the Congress on needs identified and specified under subsection (c); the relationship of these needs to the existing reporting requirements; the extent to which the executive branch reporting presently meets the identified needs; the specification of changes to standard classifications needed to meet congressional needs; the activities, progress and results of his activities under subsection (d); and the progress that the executive branch has made during the past year.

(f) On or before March 1, 1975, and each year thereafter, the Director of the Office of Management and Budget and the Secretary of the Treasury shall report to the Congress on their plans for addressing the needs identified and specified under subsection (c), including plans for implementing changes to classifications and codes to meet the information needs of the Congress as well as the status of prior year system and classification implementations.

AVAILABILITY TO AND USE BY THE CONGRESS AND STATE AND LOCAL GOVERNMENTS OF FEDERAL FISCAL, BUDGETARY, AND PROGRAM-RELATED DATA AND INFORMATION

SEC. 203.[3] (a) Upon request of any committee of either House, of any joint committee of the two Houses, of the Comptroller General, or of the Director of the Congressional Budget Office, the Secretary of the Treasury, the Director of the Office of Management and Budget, and the heads of the various executive agencies shall— 31 U.S.C. 1153

(1) furnish to such committee or joint committee, the Comptroller General, or the Director of the Congressional Budget Office information as to the location and nature of available fiscal, budgetary, and program-related data and information;

(2) to the extent practicable, prepare summary tables of such data and information and any related information deemed necessary by such committee or joint committee, the Comptroller General, or the Director of the Congressional Budget Office; and

(3) furnish to such committee or joint commit-

[3] Sec. 203 as amended by sec. 801(a) of the Congressional Budget and Impoundment Control Act of 1974, Public Law 93-344, approved July 12, 1974, 88 Stat. 297, at 328.

tee, the Comptroller General, or the Director of the Congressional Budget Office any program evaluations conducted or commissioned by any executive agency.

(b) The Comptroller General, in cooperation with the Director of the Congressional Budget Office, the Secretary of the Treasury, and the Director of the Office of Management and Budget, shall—

(1) develop, establish, and maintain an up-to-date inventory and directory of sources and information systems containing fiscal, budgetary, and program-related data and information and a brief description of their content;

(2) provide, upon request, assistance to committees, joint committees, and Members of Congress in securing Federal fiscal, budgetary, and program-related data and information from the sources identified in such inventory and directory; and

(3) furnish, upon request, assistance to committees and joint committees of Congress and, to the extent practicable, to Members of Congress in appraising and analyzing fiscal, budgetary, and program-related data and information secured from the sources identified in such inventory and directory.

(c) The Comptroller General and the Director of the Congressional Budget Office shall, to the extent they deem necessary, develop, establish, and maintain a central file or files of the data and information required to carry out the purposes of this title. Such a file or files shall be established to meet recurring requirements of the Congress for fiscal, budgetary, and program-related data and information and shall include, but not be limited to, data and information pertaining to budget requests, congressional authorizations to obligate and spend, apportionment and reserve actions, and obligations and expenditures. Such file or files and their indexes shall be maintained in such a manner as to facilitate their use by the committees of both Houses, joint committees, and other congressional agencies through modern data processing and communications techniques.

(d) The Director of the Office of Management and Budget, in cooperation with the Director of the Congressional Budget Office, the Comptroller General, and appropriate representatives of State and local governments, shall provide, to the extent practicable, State and local governments such fiscal, budgetary, and program-related data and information as may be necessary for the accurate and timely determination by these governments of the impact of Federal assistance upon their budgets.

REVIEW AND EVALUATION

SEC. 204.[4] (a) The Comptroller General shall review and evaluate the results of Government programs and activities carried on under existing law when ordered by either House of Congress, or upon his own initiative, or when requested by any committee of the House of Representatives or the Senate, or any joint committee of the two Houses, having jurisdiction over such programs and activities. 31 U.S.C. 1154

(b) The Comptroller General, upon request of any committee of either House or any joint committee of the two Houses, shall—

(1) assist such committee or joint committee in developing a statement of legislative objectives and goals and methods for assessing and reporting actual program performance in relation to such legislative objectives and goals. Such statements shall include, but are not limited to, recommendations as to methods of assessment, information to be reported, responsibility for reporting, frequency of reports, and feasibility of pilot testing; and

(2) assist such committee or joint committee in analyzing and assessing program reviews or evaluation studies prepared by and for any Federal agency.

Upon request of any Member of either House, the Comptroller General shall furnish to such Member a copy of any statement or other material compiled in carrying out paragraphs (1) and (2) which has been released by the committee or joint committee for which it was compiled.

(c) The Comptroller General shall develop and recommend to the Congress methods for review and evaluation of Government programs and activities carried on under existing law.

(d) In carrying out his responsibilities under this section, the Comptroller General is authorized to establish an Office of Program Review and Evaluation within the General Accounting Office. The Comptroller General is authorized to employ not to exceed ten experts on a permanent, temporary, or intermittent basis and to obtain services as authorized by section 3109 of title 5, United States Code, but in either case at a rate (or the daily equivalent) for individuals not to exceed that prescribed, from time to time, for level V of the Executive Schedule under section 5316 of title 5, United States Code.

(e) The Comptroller General shall include in his annual report to the Congress a review of his activities under this section, including his recommendations of

[4] Sec. 204 as amended by sec. 702(a) of the Congressional Budget and Impoundment Control Act of 1974, Public Law 93-344, approved July 12, 1974, 88 Stat. 297, at 326.

methods for review and evaluation of Government programs and activities under subsection (c).

POWER AND DUTIES OF COMPTROLLER GENERAL IN CONNECTION WITH BUDGETARY, FISCAL, AND RELATED MATTERS

31 U.S.C. 1155

SEC. 205. (a) The Comptroller General shall establish within the General Accounting Office such office or division, or such offices or divisions, as he considers necessary to carry out the functions and duties imposed on him by the provisions of this title.

(b) The Comptroller General shall include in his annual report to the Congress information with respect to the performance of the functions and duties imposed on him by the provisions of this title.

PRESERVATION OF EXISTING AUTHORITIES AND DUTIES UNDER BUDGET AND ACCOUNTING AND OTHER STATUTES

31 U.S.C. 1156

SEC. 206. Nothing contained in this Act shall be construed as impairing any authority or responsibility of the Secretary of the Treasury, the Director of the Office of Management and Budget, and the Comptroller General of the United States under the Budget and Accounting Act, 1921, as amended, and the Budget and Accounting Procedures Act of 1950, as amended, or any other statutes.

DEFINITION

31 U.S.C. 1157

SEC. 207. As used in this title, the term "Federal agency" means any department, agency, wholly owned Government corporation, establishment, or instrumentality of the Government of the United States or the government of the District of Columbia.

* * * * *

Part 3—Utilization of Reports and Employees of General Accounting Office

ASSISTANCE BY GENERAL ACCOUNTING OFFICE TO CONGRESSIONAL COMMITTEES IN CONNECTION WITH PROPOSED LEGISLATION AND COMMITTEE REVIEW OF FEDERAL PROGRAMS AND ACTIVITIES

31 U.S.C. 1171

SEC. 231. At the request of any committee of the House or Senate, or of any joint committee of the two Houses, the Comptroller General shall explain to, and discuss with, the committee or joint committee making the request, or the staff of such committee or joint committee, any report made by the General Accounting Office which would assist such committee in connection with—

(1) its consideration of proposed legislation, including requests for appropriations, or

(2) its review of any program, or of any activity of any Federal agency, which is within the jurisdiction of such committee or joint committee.

DELIVERY BY GENERAL ACCOUNTING OFFICE TO CONGRESSIONAL COMMITTEES OF REPORTS TO CONGRESS

SEC. 232. Whenever the General Accounting Office submits any reports to the Congress, the Comptroller General shall deliver copies of such report to— 31 U.S.C. 1172

(1) the Committees on Appropriations of the House and Senate,

(2) the Committees on Government Operations of the House and Senate, and

(3) any other committee of the House or Senate, or any joint committee of the two Houses, which has requested information on any program or part thereof, or any activity of any Federal agency, which is the subject, in whole or in part, of such report.

FURNISHING TO CONGRESSIONAL COMMITTEES BY GENERAL ACCOUNTING OFFICE OF ITS REPORTS GENERALLY

SEC. 233. At the request of any committee of the House or Senate, or of any joint committee of the two Houses, the Comptroller General shall make available to such committee or joint committee a copy of any report of the General Accounting Office which was not delivered to that committee or joint committee under section 232 of this Act. 31 U.S.C. 1173

FURNISHING TO COMMITTEES AND MEMBERS OF CONGRESS BY GENERAL ACCOUNTING OFFICE OF MONTHLY AND ANNUAL LISTS OF ITS REPORTS; AVAILABILITY OF REPORTS TO COMMITTEES AND MEMBERS ON REQUEST

SEC. 234. The Comptroller General shall prepare, once each calendar month, a list of all reports of the General Accounting Office issued during the immediately preceding calendar month, and, not less than once each calendar year, a cumulative list of all reports of the General Accounting Office issued during the immediately preceding twelve months, and transmit a copy of each such list of reports to each committee of the House or Senate, each joint committee of the two Houses, each Member of the House or Senate, and the Resident Commissioner from Puerto Rico. At the request of any such committee, joint committee, Member of the House or Senate, or the Resident Commissioner from Puerto 31 U.S.C. 1174

Rico, the Comptroller General promptly shall transmit or deliver to that committee, joint committee, Member of the House or Senate, or the Resident Commissioner, as the case may be, a copy of each report so listed and requested.

ASSIGNMENTS OF EMPLOYEES OF GENERAL ACCOUNTING OFFICE TO DUTY WITH COMMITTEES OF CONGRESS

31 U.S.C. 1175

SEC. 235. (a) Notwithstanding any other provision of law, the Comptroller General may not assign or detail any employee of the General Accounting Office to full-time duty on a continuing basis with any committee of the Senate or House of Representatives or with any joint committee of Congress for any period of more than one year.

(b) The Comptroller General shall include in his annual report to the Congress the following information—

(1) the name of each employee assigned or detailed to any committee of the Senate or House of Representatives or any joint committee of Congress;

(2) the name of each committee or joint committee to which each such employee is assigned or detailed;

(3) the length of the period of such assignment or detail of such employee;

(4) a statement as to whether such assignment or detail is finished or is currently in effect; and

(5) the pay of such employee, his travel, subsistence, and other expenses, the agency contributions for his retirement and life and health insurance benefits, and other necessary monetary expenses for personnel benefits on account of such employee, paid out of appropriations available to the General Accounting Office during the period of the assignment or detail of such employee, or, if such assignment or detail is currently in effect, during that part of the period of such assignment or detail which has been completed.

(c) [5] A committee of the Senate, or a joint committee whose expenses are disbursed by the Secretary of the Senate, shall reimburse the General Accounting Office for the salary of each employee of that office for any period during which that employee is assigned or detailed to such committee or joint committee.

AGENCY REPORTS

31 U.S.C. 1176

SEC. 236. Whenever the General Accounting Office has made a report which contains recommendations to the head of any Federal agency, such agency shall—

[5] Subsec. 235(c) as added by Public Law 92–136, approved October 11, 1971, sec. 8, 85 Stat. 376.

(1) not later than sixty days after the date of such report, submit a written statement to the Committees on Government Operations of the House of Representatives and the Senate of the action taken by such agency with respect to such recommendations; and

(2) in connection with the first request for appropriations for that agency submitted to the Congress more than sixty days after the date of such report, submit a written statement to the Committees on Appropriations of the House of Representatives and the Senate of the action taken by such agency with respect to such recommendations.

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IMPOUNDMENT CONTROL ACT OF 1974

(Public Law 93–344, approved July 12, 1974, Title X, 88 Stat. 382)[1]

PART B—CONGRESSIONAL CONSIDERATION OF PROPOSED RESCISSIONS, RESERVATIONS, AND DEFERRALS OF BUDGET AUTHORITY

* * * * *

DEFINITIONS

SEC. 1011. For purposes of this part— 31 U.S.C. 1401

(1) "deferral of budget authority" includes—

(A) withholding or delaying the obligation or expenditure of budget authority (whether by establishing reserves or otherwise) provided for projects or activities; or

(B) any other type of Executive action or inaction which effectively precludes the obligation or expenditure of budget authority, including authority to obligate by contract in advance of appropriations as specifically authorized by law;

(2) "Comptroller General" means the Comptroller General of the United States;

(3) "rescission bill" means a bill or joint resolution which only rescinds, in whole or in part, budget authority proposed to be rescinded in a special message transmitted by the President under section 1012, and upon which the Congress completes action before the end of the first period of 45 calendar days of continuous session of the Congress after the date on which the President's message is received by the Congress;

(4) "impoundment resolution" means a resolution of the House of Representatives or the Senate which only expresses its disapproval of a proposed deferral of budget authority set forth in a special message transmitted by the President under section 1013; and

(5) continuity of a session of the Congress shall be considered as broken only by an adjournment of the Congress sine die, and the days on which either House is not in session because of an adjournment of more than 3 days to a day certain shall be excluded in the computation of the 45-day period referred to in paragraph (3) of this section and in section 1012, and the 25-day periods referred to in sections 1016 and 1017(b) (1). If a special message is transmitted under section 1012

[1] Sec. 1 of the Budget and Impoundment Control Act of 1974, Public Law 93–344, approved July 12, 1974, 88 Stat. 297, provides that Title X of that act may be cited as the Impoundment Control Act of 1974.

during any Congress and the last session of such Congress adjourns sine die before the expiration of 45 calendar days of continuous session (or a special message is so transmitted after the last session of the Congress adjourns sine die), the message shall be deemed to have been retransmitted on the first day of the succeeding Congress and the 45-day period referred to in paragraph (3) of this section and in section 1012 (with respect to such message) shall commence on the day after such first day.

RESCISSION OF BUDGET AUTHORITY

31 U.S.C. 1402

SEC. 1012. (a) TRANSMITTAL OF SPECIAL MESSAGE.—Whenever the President determines that all or part of any budget authority will not be required to carry out the full objectives or scope of programs for which it is provided or that such budget authority should be rescinded for fiscal policy or other reasons (including the termination of authorized projects or activities for which budget authority has been provided), or whenever all or part of budget authority provided for only one fiscal year is to be reserved from obligation for such fiscal year, the President shall transmit to both Houses of Congress a special message specifying—

(1) the amount of budget authority which he proposes to be rescinded or which is to be so reserved;

(2) any account, department, or establishment of the Government to which such budget authority is available for obligation, and the specific project or governmental functions involved;

(3) the reasons why the budget authority should be rescinded or is to be so reserved;

(4) to the maximum extent practicable, the estimated fiscal, economic, and budgetary effect of the proposed rescission or of the reservation; and

(5) all facts, circumstances, and considerations relating to or bearing upon the proposed rescission or the reservation and the decision to effect the proposed rescission or the reservation, and to the maximum extent practicable, the estimated effect of the proposed rescission or the reservation upon the objects, purposes, and programs for which the budget authority is provided.

(b) REQUIREMENT TO MAKE AVAILABLE FOR OBLIGATION.—Any amount of budget authority proposed to be rescinded or that is to be reserved as set forth in such special message shall be made available for obligation unless, within the prescribed 45-day period, the Congress has completed action on a rescission bill rescinding all or part of the amount proposed to be rescinded or that is to be reserved.

DISAPPROVAL OF PROPOSED DEFERRALS OF BUDGET AUTHORITY

SEC. 1013. (a) TRANSMITTAL OF SPECIAL MESSAGE.— Whenever the President, the Director of the Office of Management and Budget, the head of any department or agency of the United States, or any officer or employee of the United States proposes to defer any budget authority provided for a specific purpose or project, the President shall transmit to the House of Representatives and the Senate a special message specifying— 31 U.S.C. 1403

(1) the amount of the budget authority proposed to be deferred;

(2) any account, department, or establishment of the Government to which such budget authority is available for obligation, and the specific projects or governmental functions involved;

(3) the period of time during which the budget authority is proposed to be deferred;

(4) the reasons for the proposed deferral, including any legal authority invoked by him to justify the proposed deferral;

(5) to the maximum extent practicable, the estimated fiscal, economic, and budgetary effect of the proposed deferral; and

(6) all facts, circumstances, and considerations relating to or bearing upon the proposed deferral and the decision to effect the proposed deferral, including an analysis of such facts, circumstances, and considerations in terms of their application to any legal authority and specific elements of legal authority invoked by him to justify such proposed deferral, and to the maximum extent practicable, the estimated effect of the proposed deferral upon the objects, purposes, and programs for which the budget authority is provided.

A special message may include one or more proposed deferrals of budget authority. A deferral may not be proposed for any period of time extending beyond the end of the fiscal year in which the special message proposing the deferral is transmitted to the House and the Senate.

(b) REQUIREMENT TO MAKE AVAILABLE FOR OBLIGATION.—Any amount of budget authority proposed to be deferred, as set forth in a special message transmitted under subsection (a), shall be made available for obligation if either House of Congress passes an impoundment resolution disapproving such proposed deferral.

(c) EXCEPTION.—The provisions of this section do not apply to any budget authority proposed to be rescinded or that is to be reserved as set forth in a special message required to be transmitted under section 1012.

31 U.S.C. 1404

SEC. 1014. (a) DELIVERY TO HOUSE AND SENATE.—Each special message transmitted under section 1012 or 1013 shall be transmitted to the House of Representatives and the Senate on the same day, and shall be delivered to the Clerk of the House of Representatives if the House is not in session, and to the Secretary of the Senate if the Senate is not in session. Each special message so transmitted shall be referred to the appropriate committee of the House of Representatives and the Senate. Each such message shall be printed as a document of each House.

(b) DELIVERY TO COMPTROLLER GENERAL.—A copy of each special message transmitted under section 1012 or 1013 shall be transmitted to the Comptroller General on the same day it is transmitted to the House of Representatives and the Senate. In order to assist the Congress in the exercise of its functions under sections 1012 and 1013, the Comptroller General shall review each such message and inform the House of Representatives and the Senate as promptly as practicable with respect to—

(1) in the case of a special message transmitted under section 1012, the facts surrounding the proposed rescission or the reservation of budget authority (including the probable effects thereof); and

(2) in the case of a special message transmitted under section 1013. (A) the facts surrounding each proposed deferral of budget authority (including the probable effects thereof) and (B) whether or not (or to what extent), in his judgment, such proposed deferral is in accordance with existing statutory authority.

(c) TRANSMISSION OF SUPPLEMENTARY MESSAGES.—If any information contained in a special message transmitted under section 1012 or 1013 is subsequently revised, the President shall transmit to both Houses of Congress and the Comptroller General a supplementary message stating and explaining such revision. Any such supplementary message shall be delivered, referred, and printed as provided in subsection (a). The Comptroller General shall promptly notify the House of Representatives and the Senate of any changes in the information submitted by him under subsection (b) which may be necessitated by such revision.

(d) PRINTING IN FEDERAL REGISTER.—Any special message transmitted under section 1012 or 1013, and any supplementary message transmitted under subsection (c), shall be printed in the first issue of the Federal Register published after such transmittal.

(e) CUMULATIVE REPORTS OF PROPOSED RESCISSIONS, RESERVATIONS, AND DEFERRALS OF BUDGET AUTHORITY.—

(1) The President shall submit a report to the House of Representatives and the Senate, not later than the 10th day of each month during a fiscal year, listing all budget authority for that fiscal year with respect to which, as of the first day of such month—

(A) he has transmitted a special message under section 1012 with respect to a proposed rescission or a reservation; and

(B) he has transmitted a special message under section 1013 proposing a deferral.

Such report shall also contain, with respect to each such proposed rescission or deferral, or each such reservation, the information required to be submitted in the special message with respect thereto under section 1012 or 1013.

(2) Each report submitted under paragraph (1) shall be printed in the first issue of the Federal Register published after its submission.

REPORTS BY COMPTROLLER GENERAL

31 U.S.C. 1405

SEC. 1015. (a) FAILURE TO TRANSMIT SPECIAL MESSAGE.—If the Comptroller General finds that the President, the Director of the Office of Management and Budget, the head of any department or agency of the United States, or any other officer or employee of the United States—

(1) is to establish a reserve or proposes to defer budget authority with respect to which the President is required to transmit a special message under section 1012 or 1013; or

(2) has ordered, permitted, or approved the establishment of such a reserve or a deferral of budget authority;

and that the President has failed to transmit a special message with respect to such reserve or deferral, the Comptroller General shall make a report on such reserve or deferral and any available information concerning it to both Houses of Congress. The provisions of this part shall apply with respect to such reserve or deferral in the same manner and with the same effect as if such report of the Comptroller General were a special message transmitted by the President under section 1012 or 1013, and, for purposes of this part, such report shall be considered a special message transmitted under section 1012 or 1013.

(b) INCORRECT CLASSIFICATION OF SPECIAL MESSAGE.—If the President has transmitted a special message to both Houses of Congress in accordance with section 1012 or 1013, and the Comptroller General believes that the President so transmitted the special message in accordance with one of those sections when the special message should have been transmitted in accordance

with the other of those sections, the Comptroller General shall make a report to both Houses of the Congress setting forth his reasons.

SUITS BY COMPTROLLER GENERAL

31 U.S.C. 1406

SEC. 1016. If, under section 1012(b) or 1013(b), budget authority is required to be made available for obligation and such budget authority is not made available for obligation, the Comptroller General is hereby expressly empowered, through attorneys of his own selection, to bring a civil action in the United States District Court for the District of Columbia to require such budget authority to be made available for obligation, and such court is hereby expressly empowered to enter in such civil action, against any department, agency, officer, or employee of the United States, any decree, judgment, or order which may be necessary or appropriate to make such budget authority available for obligation. The courts shall give precedence to civil actions brought under this section, and to appeals and writs from decisions in such actions, over all other civil actions, appeals, and writs. No civil action shall be brought by the Comptroller General under this section until the expiration of 25 calendar days of continuous session of the Congress following the date on which an explanatory statement by the Comptroller General of the circumstances giving rise to the action contemplated has been filed with the Speaker of the House of Representatives and the President of the Senate.

GOVERNMENT CORPORATION CONTROL ACT

(Act of December 6, 1945, ch. 557, 59 Stat. 597)

* * * * *

DECLARATION OF POLICY

SEC. 2. It is hereby declared to be the policy of Congress to bring Government corporations and their transactions and operations under annual scrutiny by the Congress and provide current financial control thereof. 31 U.S.C. 841

* * * * *

TITLE I—WHOLLY OWNED GOVERNMENT CORPORATIONS

SEC. 101. As used in this Act the term "wholly owned Government corporation" means the Commodity Credit Corporation;[1] Regional Agricultural Credit Corporations;[2] Farmers Home Corporation;[3] Pennsylvania Avenue Development Corporation;[3a] Federal Crop Insurance Corporation;[4] Federal Surplus Commodities Corporation;[5] Reconstruction Finance Corporation;[6] Defense Plant Corporation;[7] Defense Supplies Corporation;[8] 31 U.S.C. 846

[1] Federal Intermediate Credit Banks and Production Credit Corporation deleted by Sec. 201 (a), Public Law 809, 84th Congress (70 Stat. 659, 667).

[2] Regional Agricultural Credit Corporations merged with and liquidated by Regional Agricultural Credit Corporation of Washington, D.C. which was dissolved April 16, 1949.

[3] Farmers Home Corporation never activated.

[3a] Pennsylvania Avenue Development Corporation added by Public Law 92-578, Oct. 27, 1972, 86 Stat. 1266 at 1274.

[4] Federal Farm Mortgage Corporation abolished by Act of Oct. 4, 1961 (75 Stat. 773; 12 U.S.C. 1020-1021a-1 note) and assets transferred to Secretary of the Treasury..

[5] Federal Surplus Commodities Corporation consolidated by section 5 of Reorganization Plan No. III of 1940, 54 Stat. 1231, 1232, with Division of Marketing and Marketing Agreements into Surplus Marketing Administration, effective June 30, 1940. Merged into Agricultural Marketing Administration by E.O. No. 9069, Feb. 23, 1942. Dissolved March 14, 1947.

[6] Reconstruction Finance Corporation abolished, effective June 30, 1957, by Reorganization Plan No. 1 of 1957 (71 Stat. 647).

[7] Defense Plant Corporation dissolved effective July 1, 1945, by Sec. 1 of Public Law 109, 79th Congress (59 Stat. 310), and functions, powers, duties and authority transferred to the Reconstruction Finance Corporation. See footnote 6, *supra.*

[8] Defense Supplies Corporation dissolved effective July 1, 1945, by Sec. 1 of Public Law 109, 79th Congress (59 Stat. 310; 15 U.S.C. 605 k-1, 606b note) and functions, powers, duties, and authority transferred by Reconstruction Finance Corporation. See footnote 6, *supra.*

Metals Reserve Company;[9] Rubber Reserve Company;[10] War Damage Corporation;[11] Government National Mortgage Association;[12] the RFC Mortgage Company;[13] Disaster Loan Corporation;[14] Inland Waterways Corporation;[15] Warrior River Terminal Company;[16] Virgin Islands Corporation;[17] Federal Prison Industries, Incorporated; United States Spruce Production Corporation;[18] Development Loan Fund;[19] Institute of Inter-American Affairs;[20] Institute of Inter-American Trans-

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[9] Metals Reserve Company dissolved effective July 1, 1945, by Sec. 1 of Public Law 109, 79th Congress (58 Stat. 310, 15 U.S.C. 606b note) and functions, powers, duties and authority transferred to Reconstruction Finance Corporation. See footnote 6, *supra.*

[10] Rubber Reserve Company dissolved effective July 1, 1945 by Sec. 1 of Public Law 109, 79th Congress (58 Stat. 310, 15 U.S.C. 606b note) and functions, powers, duties and authority transferred to Reconstruction Finance Corporation. See footnote 6, *supra.*

[11] War Damage Corporation abolished as an agency of the Federal Loan Agency and property and records transferred to the Reconstruction Finance Corporation by Sec. 204, Public Law 132, 80th Congress (61 Stat. 202, 208). Powers of War Damage Corporation, except for purposes of liquidation, terminated as of Jan. 22, 1947.

[12] Government National Mortgage Association. Originally chartered as Federal National Mortgage Association on Feb. 10, 1938, pursuant to title III of the National Housing Act (48 Stat. 1246, 1252; 12 U.S.C. 1716). The "Federal National Mortgage Association" was deleted and the "Government National Mortgage Association" substituted in lieu thereof by Sec. 807 (e) of title VIII of the Housing and Urban Development Act of 1968, Public Law 90–448, approved August 1, 1968 (82 Stat. 476).

[13] RFC Mortgage Company was transferred to the Reconstruction Finance Corporation by Sec. 203, Public Law 132, 80th Congress (61 Stat. 202, 207). See footnote 6, *supra.*

[14] Disaster Loan Corporation dissolved effective July 1, 1945, by Sec. 1 of Public Law 109, 79th Congress (59 Stat. 310; 15 U.S.C. 605k–1, 606b note) and functions, powers, duties and authority transferred to Reconstruction Finance Corporation. See footnote 6, *supra.*

[15] Inland Waterways Corporation sold to the Federal Waterways Corporation under contract of July 24, 1953. Name changed to Federal Barge Lines, Inc. Act of July 19, 1963 (77 Stat. 81) provided for the liquidation of the corporation.

[16] Warrior River Terminal Company dissolved June 21, 1948, and assets and operations transferred to Inland Waterways Corporation. See footnote 15, *supra.*

[17] Virgin Islands Corporation. Originally created in 1934 as the Virgin Islands Company. Reincorporated as a Government corporation by the Act of June 30, 1949 (63 Stat. 350; 48 U.S.C. 1407) as amended. Terminated its program on June 30, 1965, and dissolved July 1, 1966.

[18] United States Spruce Production Corporation dissolved December 12, 1946.

[19] Development Loan Fund added by Sec. 502(c) of Public Law 85–477 (72 Stat. 261, 272). Replaced by the Overseas Private Investment Corporation, Sec. 231, 91 Public Law 175, 83 Stat. 805, 809, Sec. 501 of that act strikes Dev. Loan Fund, p. 825.

[20] Institute of Inter-American Affairs was made subject to provisions of the Budget and Accounting Act, 1921, as amended by Sec. 1011(b) of Public Law 665, 83d Congress (68 Stat. 832) in lieu of the Government Corporation Control Act on and after July 1, 1954. Functions transferred to Foreign Operations Administration by Sec. 3 of the Reorganization Plan No. 7 of 1953 (67 Stat. 639, 640). Foreign Operations Administration abolished

portation;[21] Inter-American Educational Foundation, Incorporated;[22] Inter-American Navigation Corporation;[23] Prencinradio, Incorporated;[24] Cargoes, Incorporated;[25] Export-Import Bank of the United States; Petroleum Reserves Corporation;[26] Rubber Development Corporation;[27] U.S. Commercial Company;[28] Smaller War Plants Corporation;[29] Federal Public Housing Authority;[30] Defense Homes Corporation;[31] Federal Savings and Loan Corporation;[32] Home Owners' Loan Corporation;[33]

by E. O. No. 10610, May 9, 1955, and its functions and offices transferred to Department of State (as the International Cooperation Administration) and to the Department of Defense effective June 30, 1955.

[21] Institute of Inter-American Transporation dissolved August 24, 1949.

[22] Inter-American Educational Foundation, Incorporated succeeded by Institute of Inter-American Affairs. See footnote 20, *supra.*

[23] Inter-American Navigation Corporation dissolved February 25, 1947.

[24] Prencinradio, Incorporated dissolved May 10, 1949.

[25] Cargoes, Incorporated dissolved April 30, 1945.

[26] Petroleum Reserves Corporation transferred to the Office of Economic Warfare by E.O. No. 9360, July 15, 1943, which by E.O No. 9380, Sept. 24, 1943, was consolidated into the Foreign Economic Administration. E.O. No. 9630, Sept. 27, 1945, transferred its functions to the Reconstruction Finance Corporation, which amended its charter Nov. 9, 1945, to change its name to War Assets Corporation. Board of Directors of Reconstruction Finance Corporation directed by the President to dissolve War Assets Corporation as soon after March 25, 1946, as practicable. See footnote 6, *supra.*

[27] Rubber Development Corporation. Certificate of incorporation expired June 30, 1947.

[28] U.S. Commercial Company functions returned to Reconstruction Finance Corporation where it had succession until June 30, 1948. In liquidation after June 30, 1948 by RFC. See footnote 6, above.

[29] Small War Plants Corporation abolished by Sec. 207 of Public Law 132, 80th Congress (61 Stat. 202, 209).

[30] Federal Public Housing Authority. U.S. Housing Authority transferred to Public Housing Administration effective July 27, 1947, by Sec. 4(a) of Reorganization Plan No. 3 of 1947 (61 Stat. 954, 955); thereafter, to be administered and known as the Public Housing Administration. Federal Public Housing Authority or (PHA) deleted and United States Housing Authority substituted by Sec. 4 of Public Law 90-19, approved May 25, 1957. Section 1719 of the Housing and Urban Development Act of 1968, Public Law 90-448, approved August 1, 1968, 82 Stat. 610, eliminated the words "United States Housing Authority and including public housing projects financed through appropriated funds and operations thereof."

[31] Defense Homes Corporation transferred for liquidation as of June 30, 1948, to the Reconstruction Finance Corporation by "The Government Corporations Appropriation Act, 1949", Public Law 860, 80th Congress (62 Stat. 1183, 1190). See footnote 6, *supra.*

[32] Federal Savings and Loan Corporation. Sec. 5, Public Law 576, 81st Congress (64 Stat. 256, 258) provides:

"Section 402 of the National Housing Act, as amended, is amended by adding at the end thereof the following new subsection:

"(h) * * * The retirement of such capital stock shall not affect the applicability to said corporation (Federal Savings and Loan Insurance Corporation) of the Government Corporation Control Act, as amended."

[33] Home Owners' Loan Corporation dissolved by order of the

BEST DOCUMENT AVAILABLE

United States Housing Corporation;[34] Federal Housing Administration;[35] Saint Lawrence Seaway Development Corporation;[36] the Panama Canal Company;[37] Tennessee Valley Authority; and Tennessee Valley Associated Cooperatives, Incorporated;[38] and Pension Benefit Guaranty Corporation.[39]

PREPARATION OF ANNUAL BUSINESS-TYPE BUDGET; FORM CONTENT, AND MANNER OF SUBMISSION

31 U.S.C. 847

SEC. 102. Each wholly owned Government corporation shall cause to be prepared annually a business-type budget which shall be submitted to the Bureau of the Budget, under such rules and regulations as the President may establish as to the date of submission, the form and content, the classifications of data, and the manner in which such budget program shall be prepared and presented.[40] The budget program shall be a business-type budget, or plan of operations, with due allowance given to the need for flexibility, including provision for emergencies and contingencies, in order that the corporation may properly carry out its activities as authorized by law. The budget program shall contain estimates of the financial condition and operations of the corporation for the current and ensuing fiscal years and the actual condition and results of operation for the last completed fiscal year. Such budget program shall include a statement of financial condition, a statement of income and expense, an analysis of surplus or deficit, a statement of sources and application of funds, and such other supplementary statements and information as are necessary or desirable to make known the financial condition and operations of the

Secretary of the Home Loan Bank Board effective Feb. 3, 1954, pursuant to Sec. 21(a) of Public Law 94, 83d Congress (67 Stat. 121, 126).

[34] United States Housing Corporation functions transferred (for liquidation) to Federal Home Loan Bank Administration under National Housing Agency by E.O. 9070, Feb. 24, 1952. Terminated on Sept. 8, 1952, by the Secretary of the Home Loan Bank Board.

[35] Federal Housing Administration. Sec. 501(b) of Public Law 901, 80th Congress (62 Stat. 1268, 1283) provides:

> "* * * Provided, That, as to the Federal Housing Administration, the audit required by section 105 of said Act (Government Corporation Control Act) shall begin with the fiscal year commencing July 1, 1948, and the exception contained in section 301(d) of said Act shall be construed to refer to the cost of audits contracted for prior to July 1, 1948 * * *"

[36] Saint Lawrence Seaway Development Corporation added by Sec. 6 of Public Law 358, 83d Congress (68 Stat. 92, 95).

[37] Panama Canal Company. Originally Panama Railroad Company and name changed to Panama Canal Company by Sec. 2(a)2, Public Law 841, 81st Congress (64 Stat. 1038).

[38] Tennessee Valley Associated Cooperatives, Incorporated dissolved January 18, 1950.

[39] Pension Benefit Guaranty Corporation added by Public Law 93-406, Sec. 4002(g)(3), Sept. 2, 1974, 88 Stat. 1005.

[40] Amended by Sec. 105, Public Law 784, 81st Congress (64 Stat. 832, 834).

corporation. Such statements shall include estimates of operations by major types of activities, together with estimates of administrative expenses, estimates of borrowings, and estimates of the amount of Government capital funds which shall be returned to the Treasury during the fiscal year or the appropriations required to provide for the restoration of capital impairments.

TRANSMISSION OF BUDGET PROGRAMS TO CONGRESS; AMENDMENTS; EFFECTIVE DATE

SEC. 103. The budget programs of the corporations as modified, amended, or revised by the President shall be transmitted to the Congress as part of the annual Budget required by the Budget and Accounting Act, 1921. Amendments to the annual budget programs may be submitted from time to time. 31 U.S.C. 848

Budget programs shall be submitted for all wholly owned Government corporations covering operations for the fiscal year commencing July 1, 1946, and each fiscal year thereafter.

CONSIDERATION OF PROGRAMS BY CONGRESS; ENACTMENT OF NECESSARY LEGISLATION; EFFECT OF SECTION ON CERTAIN EXISTING AUTHORITY OF CORPORATIONS

SEC. 104. The budget programs transmitted by the President to the Congress shall be considered and legislation shall be enacted making necessary appropriations, as may be authorized by law, making available for expenditure for operating and administrative expenses such corporate funds or other financial resources or limiting the use thereof as the Congress may determine and providing for repayment of capital funds and the payment of dividends. The provisions of this section shall not be construed as preventing Government corporations from carrying out and financing their activities as authorized by existing law, nor as affecting the provisions of section 26 of the Tennessee Valley Authority Act, as amended. The provisions of this section shall not be construed as affecting the existing authority of any Government corporation to make contracts or other commitments without reference to fiscal year limitations.[41] 31 U.S.C. 849

[41] Amended by Sec. 307, Public Law 268, 80th Congress (61 Stat. 574, 584).

AUDIT OF FINANCIAL TRANSACTIONS; RULES AND REGULATIONS; RETENTION OF CERTAIN POWERS OF TENNESSEE VALLEY AUTHORITY; PLACE OF AUDIT; ACCESS TO BOOKS, RECORDS, ETC.; EFFECTIVE DATE

31 U.S.C. 850

SEC. 105. The financial transactions of wholly owned Government corporations shall 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: *Provided,* That such rules and regulations may provide for the retention at the offices of such corporations, in whole or in part, of any accounts of accountable officers, covering corporate financial transactions, which are required by existing law to be settled and adjusted in the General Accounting Office, and for the settlement and adjustment of such accounts in whole or in part upon the basis of examinations in the course of the audit herein provided, but nothing in this proviso shall be construed as affecting the powers reserved to the Tennessee Valley Authority in the Act of November 21, 1941 (55 Stat. 775). The audit shall be conducted at the place or places where the accounts of the respective corporations are normally kept. 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 respective corporations and necessary to facilitate the audit, and they shall be afforded full facilities for verifying transactions with the balances or securities held by depositaries, fiscal agents, and custodians. The audit shall begin with the first fiscal year commencing after the enactment of this Act. The audit of the Federal Savings and Loan Insurance Corporation shall be conducted on a calendar year basis. Effective July 1, 1974, each wholly owned Government corporation shall be audited at least once in every three years.[42]

AUDIT REPORT TO CONGRESS; SCOPE AND CONTENTS; SPECIFIC ITEMIZATION OF OPERATIONS WITHOUT COLOR OF AUTHORITY; COPIES TO PRESIDENT, ETC.

31 U.S.C. 851

SEC. 106.[43] A report of each audit conducted under section 105 shall be made by the Comptroller General to the Congress not later than six and one-half months following the close of the last year covered by such audit. The report shall set forth the scope of the audit

[42] Sec. 105 as amended by Pub. L. 88-518, sec. 2(a), August 30, 1964, 78 Stat. 698; Pub. L. 93-604, sec. 601(a), January 2, 1975, 88 Stat. 1962.

[43] Sec. 106 as amended by Pub. L. 88-518, sec. 2(b), August 30, 1964, 78 Stat. 698; Pub. L. 93-604, sec. 601 (b), January 2, 1975, 88 Stat. 1962.

diate Credit Banks,[44] (4) Federal Home Loan Banks,[45] (5) Federal Deposit Insurance Corporation,[46] (6) National Railroad Passenger Corporation,[47] Rural Telephone Bank,[48] (8) the United States Rail Association,[49] and (9) the Consolidated Rail Corporation to the extent provided in the Regional Rail Reorganization Act of 1973.[50]

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[44] Federal Intermediate Credit Banks were added by sec. 201(a) of Public Law 809, 84th Congress (70 Stat. 659, 667).

[45] Federal Home Loan Banks. Sec. 4 of Public Law 576, 81st Congress (64 Stat. 256, 258 provides:

"Section 11 of the Federal Home Loan Bank Act, as amended, is amended by adding at the end thereof the following new subsections:

"(j) Notwithstanding the provisions of the first sentence of section 202 of the Government Corporation Control Act, audits by the General Accounting Office of the financial transactions of a Federal Home Loan Bank shall not be limited to periods during which Government capital has been invested therein. The provisions of the first sentence of subsection (d) of section 303 of the Government Corporation Control Act shall not apply to any Federal Home Loan Bank."

[46] Federal Deposit Insurance Corporation. This Corporation is subject to special audit under the provisions of Sec. 17(b) of the Federal Deposit Insurance Act, as amended. Public Law 797, 81st Congress (64 Stat. 873, 890; 12 U.S.C. 1827).

[47] National Railroad Passenger Corporation. The Rail Passenger Service Act of 1970, Public Law 91–518, approved October 30, 1970, amended this section of the Government Corporation Control Act to strike "and" immediately preceding "(5)" and by inserting immediately before the period at the end thereof the following: "and (6) the National Railroad Passenger Corporation." Sec. 804 of the Act, 84 Stat. 327, 1340.

[48] Rural Telephone Bank. Public Law 93–12, approved May 7, 1971, amended Section 201 of the Government Corporation Control Act, effective when the ownership, control and operation of the telephone bank is converted as provided in section 410(a) of the Rural Electrification Act of 1936, as amended by striking "and" immediately before "(5)" and by inserting ", and (6) the Rural Telephone Bank" immediately before the period at the end. (Note this is in error since there was a number (6), consequently for purposes of this compilation the Rural Telephone Bank has been inserted as item number (7)).

[49] United States Rail Association. Sec. 202(g) of the Regional Rail Reorganization Act of 1973, Public Law 93–236, approved January 2, 1974, 87 Stat. 985, at 992, provided:

(g) Accountability.—(1) Section 201 of the Government Corporation Control Act (31 U.S.C. 856) is amended by striking out "and" at the end of clause (6) and by inserting immediately before the period at the end thereof the following: ", (8) the United States Railway Association".

[50] Consolidated Rail Corporation. Sec. 301(f) of the Regional Rail Reorganization Act of 1973, Public Law 93–236, approved January 2, 1974, 87 Stat. 985, at 1005 provides:

(f) Audit and Expenditures.—So long as 50 per centum or more as determined by the Secretary of the Treasury, of the Outstanding indebtedness of the Corporation consists of obligations of the Association or other debts owing to or guaranteed by the United States, the Corporation shall be subject to the provisions of the Government Corporation Control Act for the purpose of a Federal Government audit. Section 201 of the Government Corporation Control Act.

and shall include a statement (showing intercorporate relations) of assets and liabilities, capital and surplus or deficit; a statement of surplus or deficit analysis; a statement of income and expenses; a statement of sources and application of funds; and such comments and information as may be deemed necessary to keep Congress informed of the operations and financial condition of the several corporations, together with such recommendation with respect thereto as the Comptroller General may deem advisable, including a report of any impairment of capital noted in the audit and recommendations for the return of such Government capital or the payment of such dividends as, in his judgment, should be accomplished. 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 of the Treasury, and to the corporation concerned at the time submitted to the Congress.

CORPORATION DEEMED GOVERNMENT AGENCY; APPROVAL BY CONGRESS; EFFECT; ENTITY UNAFFECTED

SEC. 107. Whenever it is deemed by the Director of the Bureau of the Budget, with the approval of the President, to be practicable and in the public interest that any wholly owned Government corporation be treated with respect to its appropriations, expenditures, receipts, accounting, and other fiscal matters as if it were a Government agency other than a corporation, the Director shall include in connection with the budget program of such corporation in the Budget a recommendation to that effect. If the Congress approves such recommendation in connection with the budget program for any fiscal year, such corporation, with respect to subsequent fiscal years, shall be regarded as an establishment other than a corporation for the purposes of the Budget and Accounting Act, 1921, and other provisions of law relating to appropriations, expenditures, receipts, accounts, and other fiscal matters, and shall not be subject to the provisions of this Act other than this section. The corporate entity shall not be affected by this section. 31 U.S.C. 852

TITLE II—MIXED-OWNERSHIP GOVERNMENT CORPORATIONS

SEC. 201. As used in this Act the term "mixed-ownership Government corporations" means (1) the Central Bank for Cooperatives and the regional Banks for Cooperatives, (2) Federal Land Banks, (3) Federal Interme- 31 U.S.C. 856

AUDIT OF FINANCIAL TRANSACTIONS; RULES AND REGULATIONS; PLACE OF AUDIT; ACCESS TO BOOKS; RECORDS, ETC.; EFFECTIVE DATE

SEC. 202.[51] The financial transactions of mixed-ownership Government corporations for any period during which Government capital has been invested therein shall 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. The audit shall be conducted at the place or places where the accounts of the respective corporations are normally kept. 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 respective corporations and necessary to facilitate the audit, and they shall be afforded full facilities for verifying transactions with the balances or securities held by depositaries, fiscal agents, and custodians. The audit shall begin with the first fiscal year commencing after the enactment of this Act. The audit of the Federal home loan banks shall be conducted on a calendar year basis. Effective July 1, 1974, each mixed-ownership Government corporation shall be audited at least once in every three years. 31 U.S.C. 857

AUDIT REPORT TO CONGRESS; SCOPE AND CONTENTS; SPECIFIC ITEMIZATION OF OPERATIONS WITHOUT COLOR OF AUTHORITY; COPIES TO PRESIDENT, ETC.

SEC. 203.[52] A report of each audit conducted under section 202 shall be made by the Comptroller General to the Congress not later than six and one-half months following the close of the last year covered by such audit. The report shall set forth the scope of the audit and shall include a statement (showing intercorporate relations) of assets and liabilities, capital and surplus or deficit; a statement of surplus or deficit analysis; a statement of income and expense; a statement of sources and application of funds and such comments and information as may be deemed necessary to keep Congress informed of the operations and financial condition of, and the use of Government capital, by each such corporation, together with such recommendations with respect thereto as the Comptroller General may deem advisable, including a report of any impairment of capital or lack of sufficient capital noted in the audit and recommenda- 31 U.S.C. 858

[51] As amended by Pub. L. 88-518, sec. 1(a), August 30, 1964, 78 Stat. 698; Pub. L. 93-604, sec. 601(c), January 2, 1975, 88 Stat. 1962.

[52] Sec. 203 as amended by Pub. L. 88-518, sec. 1(b), August 30, 1964, 78 Stat. 698; Pub. L. 93-604, sec. 601(d), January 2, 1975, 88 Stat. 1962.

tions for the return of such Government capital or the payment of such dividends, as, in his judgment, should be accomplished. 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 of the Treasury, and to the corporation concerned at the time submitted to the Congress.

PRESIDENTIAL RECOMMENDATIONS AS TO RETURN OF GOVERNMENTAL CAPITAL TO TREASURY

SEC. 204. The President shall include in the annual Budget any recommendations he may wish to make as to the return of Government capital to the Treasury by any mixed-ownership corporation. 31 U.S.C. 859

TITLE III—GENERAL PROVISIONS

AUDITING EXPENSES—PAYMENT BY GENERAL ACCOUNTING OFFICE; REIMBURSEMENT; DISPOSITION OF REIMBURSING FUNDS; UTILIZATION OF REPORTS

SEC. 301. (a) The expenses of auditing the financial transactions of wholly owned and mixed-ownership Government corporations as provided in sections 105 and 202 of this Act shall be borne out of appropriations to the General Accounting Office, and appropriations in such sums as may be necessary are hereby authorized: *Provided,* That each such corporation shall reimburse the General Accounting Office for the full cost of any such audit as billed therefor by the Comptroller General, and the General Accounting Office shall deposit the sums so reimbursed into the Treasury as miscellaneous receipts: *Provided further,* That in making the audits provided in said sections the Comptroller General shall, to the fullest extent deemed by him to be practicable, utilize reports of examinations of Government corporations made by a supervising administrative agency pursuant to law. 31 U.S.C. 866

Employment of Personnel; Compensation

(b) For the purpose of conducting such audit the Comptroller General is authorized in his discretion [to employ not more than ten persons without regard to the Classification Act of 1923, as amended, only one of whom may be compensated at a rate of as much as but not more than $10,000 per annum] and [53] to employ by contract, without regard to section 3709 of the Revised

[53] These positions are now in the classified civil service and subject to the applicable compensation schedules.

Statutes,[54] professional services of firms and organizations for temporary periods or for special purposes.

Audit Authorization

(c) The audit provided in section 105 and 202 of this Act shall be in lieu of any audit of the financial transactions of any Government corporation required to be made by the General Accounting Office for the purpose of a report to the Congress or to the President under existing law.

Limitation of Payment for Private Audits; Exception

(d) Unless otherwise expressly provided by law, no funds of any Government corporation shall be used to pay the cost of any private audit of the financial records of the offices of such corporation, except the cost of such audits contracted for and undertaken prior to April 25, 1945.

DEPOSITARY FOR BANKING OR CHECKING ACCOUNTS; EXEMPTION OF TEMPORARY ACCOUNTS AND ACCOUNTS OF CERTAIN CORPORATIONS

SEC. 302. The banking or checking accounts[55] of all wholly owned and mixed-ownership Government corporations shall be kept with the Treasurer of the United States, or with the approval of the Secretary of the Treasury, with a Federal Reserve bank, or with a bank designated as a depositary or fiscal agent of the United States: *Provided,* That the Secretary of the Treasury may waive the requirements of this section under such conditions as he may determine: *And provided further,* That this section will not apply to the establishment and maintenance in any bank for a temporary period of banking and checking accounts not in excess of $50,000 in any one bank. The provisions of this section shall not be applicable to Federal Intermediate Credit Banks,[56] the Central Bank for Cooperatives, the Regional Bank for Cooperatives, or the Federal Land Banks, except that each such corporation shall be required to report annually to the Secretary of the Treasury the names of the depositaries in which such corporation keeps a bank- 31 U.S.C. 867

[54] 41 U.S.C. 5.

[55] Sec. 309, Public Law 266, 81st Congress (63 Stat. 631, 662) provides: "After June 30, 1949, the corporations or agencies subject to the Government Corporation Control Act, as amended (31 U.S.C. 841), are authorized, with the approval of the Comptroller General, to consolidate, notwithstanding the provisions of any other law, into one or more accounts for banking and checking purposes all cash, including amounts appropriated, from whatever source derived: *Provided,* That, such cash, including amounts appropriated, of such corporations or agencies shall be expended in accordance with the applicable terms of their respective enabling acts and any other acts applicable to their transaction." (31 U.S.C. 870).

[56] Production Credit Corporation deleted by Sec. 201(a), Public Law 809, 84th Congress (70 Stat. 659, 667).

ing or checking account, and the Secretary of the Treasury may make a report to the corporation, to the President, and to the Congress which he deems advisable upon receipt of any such annual report.

BONDS, NOTES, AND DEBENTURES, ETC.—MATURITY DATES, INTEREST RATES, TERMS AND CONDITIONS

31 U.S.C. 868

SEC. 303. (a) All bonds, notes, debentures, and other similar obligations which are hereafter issued by any wholly owned or mixed-ownership Government corporation and offered to the public shall be in such forms and denominations, shall have such maturities. shall bear such rates of interest, shall be subject to such terms and conditions, shall be issued in such manner and at such times and sold at such prices as have been or as may be approved by the Secretary of the Treasury.

Limitations on Sale and Purchase; Waiver

(b) Hereafter, no wholly owned or mixed-ownership Government corporation shall sell or purchase any direct obligation of the United States or obligation guaranteed as to principal or interest, or both, for its own account and in its own right and interest, at any one time aggregating in excess of $100,000, without the approval of the Secretary of the Treasury; *Provided,* That the Secretary of the Treasury may waive the requirement of his approval with respect to any transaction or classes of transactions subject to the provisions of this subsection for such period of time and under such conditions as he may determine.

Delegation of Authority by Secretary of the Treasury

(c) The Secretary of the Treasury is hereby authorized to exercise any of the functions vested in him by this section through any officer, or employee of any Federal agency whom he may designate, with the concurrence of the head of the agency concerned, for such purpose.

Exemption of Corporations under Certain Conditions; Exemption of Certain Corporations

(d) Any mixed-ownership Government corporation from which Government capital has been entirely withdrawn shall not be subject to the provisions of section 302 or of this section during the period such corporation remains without Government capital. The provisions of subjects (a) and (b) of this section shall not be applicable to Rural Telephone Bank,[57] Federal Intermediate

[57] Rural Telephone Bank. Public Law 92–12, approved May 7, 1971, Sec. 5 provides: "The second sentence of subsection (d) of section 303 of the Government Corporation Control Act, as amended (31 U.S.C. 868), is amended, effective when the ownership, control, and operation of the telephone bank is converted as

Credit Banks,[58] the Central Bank for Cooperatives, the Regional Banks for Cooperatives, or the Federal Land Banks, except that each such corporation shall be required to consult with the Secretary of the Treasury prior to taking any action of the kind covered by the provisions of subsections (a) and (b) of this section, and in the event an agreement is not reached, the Secretary of the Treasury may make a report in writing to the corporation, to the President, and to the Congress stating the grounds for his disagreement.

Creation; Organization, or Acquisition of Corporations; Liquidation of Certain Corporations; Reincorporation

SEC. 304. (a) No corporation shall be created, organized, or acquired hereafter by any officer or agency of the Federal Government or by any Government corporation for the purpose of acting as an agency or instrumentality of the United States, except by Act of Congress or pursuant to an Act of Congress specifically authorizing such action. 31 U.S.C. 869

(b) No wholly owned Government corporation created by or under the laws of any State, Territory, or possession of the United States, or any political subdivision thereof, or under the laws of the District of Columbia, shall continue after June 30, 1948, as an agency or instrumentality of the United States, and no funds of, or obtained from, the United States or any agency thereof, including corporations, shall be invested in or employed by such corporation after that date, except for purposes of liquidation. The proper corporate authority of every such corporation shall take the necessary steps to institute dissolution or liquidation proceedings on or before that date: *Provided,* That prior thereto any such corporation may be reincorporated by Act of Congress for such purposes and term of existence and with such powers, privileges, and duties as authorized by such Act, including the power to take over the assets and assume the liabilities of its respective predecessor corporation.

provided in section 410(a) of the Rural Electrification Act of 1936, as amended, by inserting 'the Rural Telephone Bank' immediately following the words 'shall not be applicable to'."

[58] See footnote 55, *supra.*

GOVERNMENT CORPORATION CONTROL ACT—APPLICABILITY TO LATER LEGISLATION

ENVIRONMENTAL FINANCING ACT OF 1972

(Public Law 92–500, approved October 18, 1972, Sec. 12, 86 Stat. 899)

33 U.S.C. 1281nt

SEC. 12 * * * (o) The budget and audit provisions of the Government Corporation Control Act (31 U.S.C. 846) shall be applicable to the Environmental Financing Authority in the same manner as they applied to the wholly owned Government corporations.

RURAL ELECTRIFICATION ACT OF 1936, AS AMENDED

(Public Law 74–605, approved May 20, 1936, ch. 432, 49 Stat. 1363)

7 U.S.C. 943

SEC. 403.[59] SPECIAL PROVISIONS GOVERNING RURAL TELEPHONE BANK AS AN AGENCY OF THE UNITED STATES UNTIL CONVERSION OF OWNERSHIP, CONTROL, AND OPERATION.—Until the ownership, control, and operation of the telephone bank is converted as provided in section 410(a) of this title and not thereafter—

* * * * *

(c) the telephone bank shall be subject to the provisions of the Government Corporation Control Act, as amended (31 U.S.C. 841, et seq.), in the same manner and to the same extent as if it were included in the definition of "wholly owned Government corporation" as set forth in section 101 of said Act (31 U.S.C. 846);

FEDERAL FINANCING BANK ACT OF 1973

(Public Law 93-224, approved December 29, 1973, 87 Stat. 937 at 951)

GOVERNMENT CORPORATION CONTROL ACT

12 U.S.C. 2293

SEC. 15. The budget and audit provisions of the Government Corporation Control Act (31 U.S.C. 841 et seq.) shall be applicable to the Federal Financing Bank in the same manner as they are applied to the wholly owned Government corporations named in section 101 of such Act (31 U.S.C. 846).

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[59] Sec. 403 was added May 7, 1971, Pub. L. 92–12, sec. 2, 86 Stat. 816, at 899.

FEDERAL COLUMBIA RIVER TRANSMISSION SYSTEM ACT

(Public Law 93–454, approved October 18, 1974, 88 Stat. 1376)

BONNEVILLE POWER ADMINISTRATION FUND

SEC. 11. * * * (c) * * * The provisions of the Government Corporation Control Act (31 U.S.C. 841, et seq.) shall be applicable to the Administrator [Bonneville Power Administration] in the same manner as they are applied to the wholly owned Government corporations named in section 101 of such Act (31 U.S.C. 846), but nothing in the proviso of section 850 of title 31, United States Code, shall be construed as affecting the powers granted in subsection (b) (11) of this section and in sections 2(f), 10(b), and 12(a) of the Bonneville Project Act (16 U.S.C. 832 et seq.).

(d) Notwithstanding the provisions of sections 105 and 106 of the Government Corporation Control Act, the financial transactions of the Administrator shall be audited by the Comptroller General at such times and to such extent as the Comptroller General deems necessary, and reports of the results of each such audit shall be made to the Congress within 6½ months following the end of the fiscal year covered by the audit.

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COORDINATION OF FEDERAL REPORTING SERVICES

(Chapter 35, Title 44, United States Code)

SEC. 3502. Definitions [1]

As used in this chapter—

"Federal agency" means as executive department, commission, independent establishment, corporation owned or controlled by the United States, board, bureau, division, service office, authority, or administration in the executive branch of the Government; but does not include the General Accounting Office, independent Federal regulatory agencies, nor the governments of the District of Columbia and of the territories and possessions of the United States, and their various subdivisions;

* * * * *

SEC. 3512. Information for independent regulatory agencies [2]

(a) The Comptroller General of the United States shall review the collection of information required by independent Federal regulatory agencies described in section 3502 of this chapter to assure that information required by such agencies is obtained with a minimum burden upon business enterprises, especialy small business enterprises, and other persons required to furnish the information. Unnecesary duplication of efforts in obtaining information already filed with other Federal agencies or departments through the use of reports, questionnaires, and other methods shall be eliminated as rapidly as practicable. Information collected and tabulated by an independent regulatory agency shall, as far as is expedient, be tabulated in a manner to maximize the usefulness of the information to other Federal agencies and the public.

(b) In carrying out the policy of this section, the Comptroller General shall review all existing information gathering practices of independent regulatory agencies as well as requests for additional information with a view toward—

(1) avoiding duplication of effort by independent regulatory agencies, and

[1] As amended by Public Law 93–153, Title IV, Sec. 409(a), November 16, 1973, 87 Stat. 593.

[2] As added by Public Law 93–153, Title IV, Sec. 409(b), November 16, 1973, 87 Stat. 593.

(2) minimizing the compliance burden on business enterprises and other persons.

(c) In complying with this section, an independent regulatory agency shall not conduct or sponsor the collection of information upon an identical item from ten or more persons, other than Federal employees, unless, in advance of adoption or revision of any plans or forms to be used in the collection—

(1) the agency submitted to the Comptroller General the plans or forms, together with the copies of pertinent regulations and of other related materials as the Comptroller General has specified; and

(2) the Comptroller General has advised that the information is not presently available to the independent agency from another source within the Federal Government and has determined that the proposed plans or forms are consistent with the provision of this section. The Comptroller General shall maintain facilities for carrying out the purposes of this section and shall render such advice to the requestive independent regulatory agency within forty-five days.

(d) While the Comptroller General shall determine the availability from other Federal sources of the information sought and the appropriateness of the forms for the collection of such information, the independent regulatory agency shall make the final determination as to the necessity of the information in carrying out its statutory responsibilities and whether to collect such information. If no advice is received from the Comptroller General within forty-five days, the independent regulatory agency may immediately proceed to obtain such information.

(e) Section 3508(a) of this chapter dealing with unlawful disclosure of information shall apply to the use of information by independent regulatory agencies.

(f) The Comptroller General may promulgate rules and regulations necessary to carry out this chapter.

CONGRESSIONAL BUDGET ACT OF 1974

(Public Law 93–344, approved July 12, 1974, Titles I through IX, 88 Stat. 297)[3]

* * * * *

TITLE II—CONGRESSIONAL BUDGET OFFICE
ESTABLISHMENT OF OFFICE

2 U.S.C. 601

SEC. 201. * * * (e) RELATIONSHIP TO OTHER AGENCIES OF CONGRESS.—In carrying out the duties and functions

[3] Sec. 1 of the Budget and Impoundment Control Act of 1974, Public Law 93–344, approved July 12, 1974, 88 Stat 297, provides that Titles I through IX of that act may be cited as the Congressional Budget Act of 1974.

of the Office, and for the purpose of coordinating the operations of the Office with those of other congressional agencies with a view to utilizing most effectively the information, services, and capabilities of all such agencies in carrying out the various responsibilities assigned to each, the Director is authorized to obtain information, data, estimates, and statistics developed by the General Accounting Office, the Library of Congress, and the Office of Technology Assessment, and (upon agreement with them) to utilize their services, facilities, and personnel with or without reimbursement. The Comptroller General, the Librarian of Congress, and the Technology Assessment Board are authorized to provide the Office with the information, data, estimates, and statistics, and the services, facilities, and personnel, referred to in the preceding sentence.

GENERAL ACCOUNTING OFFICE ACT OF 1974

(*Public Law 93–604, approved January 2, 1975, 88 Stat. 1959*)

* * * * *

TITLE III—AUDIT OF NONAPPROPRIATED FUND ACTIVITIES

31 U.S.C. 135

SEC. 301. (a) The (1) operations and funds (including central funds) of nonappropriated fund and related activities authorized or operated by an executive agency to sell merchandise or services to military or other Government personnel and their dependents, such as the Army and Air Force Exchange Service, Navy Exchanges, Marine Corps Exchanges, Coast Guard Exchanges, Exchange Councils of the National Aeronautics and Space Administration, commissaries, clubs, and theaters, (2) systems of accounting and internal controls of such funds and activities, and (3) any internal or independent audits or reviews of such funds and activities shall, unless otherwise provided by law, be subject to review by the Comptroller General of the United States in accordance with such principles and procedures and under such rules and regulations as he may prescribe. The Comptroller General and his duly authorized representatives shall have access to those books, accounts, records, documents, reports, files, and other papers, things, or property relevant to funds and activities within this subsection as are deemed necessary by the Comptroller General.

(b) When required by the Comptroller General for such nonappropriated fund and related activities with gross receipts from sales of more than $100,000 a year as he may designate by class, or upon specific request of the Comptroller General in any other case, each executive agency shall furnish promptly a copy of the annual

report of any nonappropriated fund or related activity referred to in subsection (a) If such information is not included in any activity's annual report, such agency shall also furnish a statement showing the yearly financial operations, financial condition, and cash flow, and such other annual information relating to the activity as may be agreed upon by the Comptroller General and the head of the executive agency concerned.

TITLE IV—EMPLOYMENT OF EXPERTS AND CONSULTANTS

31 U.S.C. 52c

SEC. 401. The Comptroller General may employ experts and consultants in accordance with section 3109 of title 5, United States Code, at rates not in excess of the maximum daily rate prescribed for GS-18 under section 5332 of title 5, United States Code, for persons in the Government service employed intermittently. Ten such experts or consultants may be employed for periods not in excess of three years.

TITLE V—GENERAL ACCOUNTING OFFICE BUILDING

31 U.S.C. 51-1

SEC. 501. (a) The Comptroller General of the United States shall be entitled to the use of such space in the General Accounting Office Building as he determines to be necessary, and the head of any Federal agency which exercises authority over such building shall provide the Comptroller General with such space within the building as the Comptroller General determines to be necessary.

31 U.S.C. 51-1nt

(b) Notwithstanding any other provision of law, during the one-year period beginning on the date of enactment of this Act, the Administrator for General Services may contract for the rent of a building in the District of Columbia to the extent necessary to secure an amount of space equal to the amount of space which the Administrator makes available to the Comptroller General of the United States during such one-year period under the provisions of subsection (a).

ADMINISTRATIVE PROCEDURE
(Chapter 5, Title 5, United States Code)

SEC. 552a.[4] Records maintained on individuals.

* * * * *

(b) CONDITIONS OF DISCLOSURE.—No agency shall disclose any record which is contained in a system of records by any means of communication

[4] Sec. 552a as added by the Privacy Act of 1974, Public Law 93-579, sec. 3, December 31, 1974, 88 Stat. 1897.

to any person, or to another agency, except pursuant to a written request by, or with the prior written consent of, the individual to whom the record pertains, unless disclosure of the record would be—

* * * * *

(10) to the Comptroller General, or any of his authorized representatives, in the course of the performance of the duties of the General Accounting Office:

TRANSPORTATION ACT OF 1940

(Act of September 18, 1940, ch. 722, 54 Stat. 955)

* * * * *

SEC. 322. (a)[5] Payment for transporation of persons or property for or on behalf of the United States by any carrier or forwarder shall be made upon presentation of bills therefor prior to audit by the General Services Administration, or his designee. The right is reserved to the United States Government to deduct the amount of any overcharge by any carrier or forwarder from any amount subsequently found to be due such carrier or forwarder. This does not affect the authority of the General Accounting Office to make audits in accordance with the Budget and Accounting Act, 1921, and the Accounting and Auditing Act of 1950. * * * 49 U.S.C. 66

* * * * *

(c)[6] Pursuant to regulations prescribed by the head of a Government agency or his designee and in conformity with such standards as shall be promulgated jointly by the Secretary of the Treasury and the Comptroller General of the United States, bills for passenger or freight transportation services to be furnished the United States by any carrier or forwarder may be paid in advance of completion of the services, without regard to section 529 of Title 31: *Provided,* That such carrier or forwarder has issued the usual ticket, receipt, bill of lading, or equivalent document covering the service involved, subject to later recovery by deduction or other-

[5] Subsection 322(a) as amended by Pub. L. 85–762, sec. 2, August 26, 1958, 72 Stat. 860; Pub. L. 92–550, sec. 1 (a), October 25, 1972, 86 Stat. 1163; Pub. L. 93–604, sec. 201, January 2, 1975, 88 Stat. 1960.

[6] Subsec. 322(c) formerly (b) as added by Pub. L. 92–550, sec. 1(b), October 25, 1972, 86 Stat. 1163 and redesignated by Pub. L. 93–604, sec. 201(3), January 2, 1975, 88 Stat. 1960.

wise of any payments made for any services not received as ordered by the United States.

(d)[7] The term "head of a Government agency" means any individual or group of individuals having final decisionmaking responsibility for any department, commission, board, service, Government corporation, instrumentality, or other establishment or body in the United States Government.

TRANSFER OF FUNCTIONS FROM THE GENERAL ACCOUNTING OFFICE TO THE GENERAL SERVICES ADMINISTRATION

GENERAL ACCOUNTING OFFICE ACT OF 1974

(Public Law 93–604, approved January 2, 1975, 88 Stat. 1959)

* * * * *

TITLE II—AUDIT OF TRANSPORTATION PAYMENTS

* * * * *

49 U.S.C. 66nt

SEC. 202. (a) Incident to the transfer of functions pursuant to the amendments made by section 201 of this Act, there shall be transferred to the General Services Administration such records, property, personnel, appropriations, and other funds of the General Accounting Office as the Comptroller General and the Director of the Office of Management and Budget shall jointly determine after consultation with the Administrator of General Services and, with respect to personnel, with the Chairman of the United States Civil Service Commission.

(b) Personnel transferred pursuant to subsection (a) of this section shall not be reduced in classification or compensation for two years after such transfer, except for cause. After such two-year period, each person transferred pursuant to subsection (a) shall be subject to the provisions of section 5337 of title 5, United States Code, as if such person had continued to be an employee of the General Accounting Office.

49 U.S.C. 66nt

SEC. 203. (a) The transfer of functions and personnel under this title shall be effective on such date as is mutually determined by the Comptroller General of the United States and the Administrator of General Services, but not earlier than October 1, 1975, and not later than September 30, 1976.

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[7] Subsec. 322(d) formerly (c) as added by Pub. L. 92–550, sec. 1(b), October 25, 1972, 86 Stat. 1163 and redesignated by Pub. L. 93–604, sec. 201(3), January 2, 1975, 88 Stat. 1960.

(b) Upon the enactment of this Act the Comptroller General of the United States shall establish and carry out a continuing program of personnel development and improvement applicable to the personnel who will be transferred under this title. Such program shall include provisions for training, career development and counseling services, a review of equal employment opportunity problems and the taking of corrective action, where appropriate, and any restructuring, reclassification, and redesigning of positions necessary to effectuate a full and adequate transfer of the functions as provided for under this title.

(c) At least sixty days prior to the effective date determined under subsection (a), the Administrator of General Services shall establish a detailed plan for the transfer of functions and personnel under this title and shall publish such plan in the Federal Register. Such plan shall be based on a thorough survey of the availability of transportation to any new location for functions and personnel transferred and of the availability of parking facilities and food, health, and other services for personnel transferred, and shall include a detailed description of a personnel development program to be conducted by the Administrator of General Services to assure the establishment and maintenance of procedures which guarantee equal employment opportunities, promotion opportunities, employment and career counseling, and training and career development for personnel who are transferred.

(d) Six months after the date of the transfer of the personnel and functions under this title, the Administrator of the General Services Administration shall make a report to the Congress as to actions which he has taken to implement such plan and the transfer of such personnel and functions thereunder.

* * * * *

FEDERAL AVIATION ACT OF 1958

(Public Law 85–726, approved August 23, 1958, 72 Stat. 731)

TITLE XI—MISCELLANEOUS

* * * * *

Transportation of Government-Financed Passengers and Property

SEC. 1117.[8] Whenever any executive department or other agency or instrumentality of the United States 49 U.S.C. 1517

[8] Sec. 1117, as added by Pub. L. 93–623, sec. 5(a),—January 3, 1975, 88 Stat. 2104.

shall procure, contract for, or otherwise obtain for its own account or in furtherance of the purposes or pursuant to the terms of any contract, agreement, or other special arrangement made or entered into under which payment is made by the United States or payment is made from funds appropriated, owned, controlled, granted, or conditionally granted or utilized by or otherwise established for the account of the United States, or shall furnish to or for the account of any foreign nation, or any international agency or other organization, of whatever nationality, without provisions for reimbursement, any transportation of persons (and their personal effects) or property by air between a place in the United States and a place outside thereof or between two places both of which are outside the United States, the appropriate agency or agencies shall take such steps as may be necessary to assure that such transportation is provided by air carriers holding certificates under section 401 of this Act to the extent authorized by such certificates or by regulations or exemption of the Civil Aeronautics Board and to the extent service by such carriers is available. The Comptroller General of the United States shall disallow any expenditure from appropriated funds for payment for such personnel or cargo transportation on an air carrier not holding a certificate under section 401 of this Act in the absence of satisfactory proof of the necessity therefor. Nothing in this section shall prevent the application to such traffic of the antidiscrimination provisions of this Act.

LIMITATION ON THE TIME WITHIN WHICH THE GAO SHALL MAKE FINAL SETTLEMENT OF THE MONTHLY OR QUARTERLY ACCOUNTS OF FISCAL OFFICERS

(Authorized by the Act of May 19, 1947, ch. 78, 61 Stat. 101, as amended)[9]

31 U.S.C. 82i

Effective three years after the date of enactment of this Act [May 19, 1947] the monthly or quarterly accounts of any disbursing, accountable, or certifying officer of the Government shall be settled by the General Accounting Office within a period of not to exceed three years from the date of the receipt of the account by the General Accounting Office. A copy of the certificate of settlement in each case shall be sent to the officer involved and such settlement shall be final and conclusive on the General Accounting Office after the expiration of three years from the date of receipt of the account to the extent that no further charges or debts shall be raised in such account thereafter except as to moneys which have been or may be lost to the United States due

[9] As amended by Pub. L. 92–310, Title II, sec. 231(ee), June 6, 1972, 86 Stat. 213.

to fraud or criminality on the part of said officer: *Provided,* That nothing in this section shall be construed to prohibit recovery from any payee of public moneys illegally or erroneously paid to such payee or to preclude the recovery from the disbursing, accountable, or certifying officer of any balance found due the Government under a settlement made within the period of three years as provided in this section: *Provided further,* That nothing in this section shall be construed to deprive any such officer of his right at any time to clear his accounts of questioned items in accordance with the provisions of existing law: *Provided further,* That the period of limitation above prescribed shall be regarded as suspended for the duration of any future war in which the United States may be engaged.

ADVANCES OF PUBLIC MONEY; FOREST SERVICE FOR FIGHTING FOREST FIRES IN EMERGENCY CASES

(As authorized by the Act of May 23, 1908, ch. 192, 35 Stat. 259, as amended)[10]

* * * and hereafter advances of money under any appropriation for the Forest Service may be made to the Forest Service and by authority of the Secretary of Agriculture to chiefs of field parties for fighting forest fires in emergency cases, and detailed accounts arising under such advances shall be rendered through and by the Department of Agriculture to the General Accounting Office. 31 U.S.C. 534

NOTIFICATION OF DEFICIENCIES INCURRED BY FEDERAL OFFICIALS

(Authorized by Public Law 92–310, approved June 6, 1972, 86 Stat. 215)

SEC. 260. Whenever any deficiency is discovered in the accounts of any official of the United States or in the accounts of any officer disbursing or chargeable with public money, the accounting officers making such discovery shall notify immediately the head of the department having control over the affairs of such official or officer of the nature and amount of such deficiency. 31 U.S.C. 497a

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[10] As amended by the Act of June 10, 1921, ch. 18, Title III, section 304, 42 Stat. 24; Pub. L. 92–310, Title II, section 231(v), 86 Stat. 211.

DISTRESS WARRANT

(Authorized by R.S. Sec. 3625, as amended)[11]

31 U.S.C. 506

Whenever any collector of the revenue, receiver of public money, or other officer who has received the public money before it is paid into the Treasury of the United States, fails to render his account, or pay over the same in the manner or within the time required by law, it shall be the duty of the General Accounting Office to cause to be stated the account of such officer, exhibiting truly the amount due to the United States, and to certify the same to the General Counsel for the Department of the Treasury, who shall issue a warrant of distress against the delinquent officer, directed to the marshal of the district in which such officer resides. Where the officer resides in a district other than that in which his estate may be, which it is intended to take and sell, then such warrant shall be directed to the marshals of such districts, respectively.

[11] As amended by Act of February 27, 1877, ch. 69, sec. 1, 19 Stat. 249; July 31, 1894, ch. 174, sec. 4, 28 Stat. 206; June 10, 1921, ch. 18, Title III, sec. 304, 42 Stat. 24; May 10, 1934, ch. 277, sec. 512, 48 Stat. 759; Pub. L. 92–310, Title II, sec. 231(k), June 6, 1972, 86 Stat. 210.

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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

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HOUSE OF REPRESENTATIVES RESTAURANT

FIRST SUPPLEMENTAL CIVIL FUNCTIONS APPROPRIATION ACT, 1941

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

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 Repsentatives shall by resolution otherwise order. 40 U.S.C. 174k

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 Repre-

sentatives, 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.

HOUSE BEAUTY SHOP

THE LEGISLATIVE BRANCH APPROPRIATION ACT, 1970

Public Law 91–145, approved December, 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)

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— 40 U.S.C. 851nt

(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 REORGANIATION ACT OF 1970

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

AUDIT OF ACCOUNTS OF CERTAIN PRIVATE ORGANIZATIONS

40 U.S.C 193m-1

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.

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 Employee's Barber Shop
7. Capitol Historical Society
8. Ann's Newsstand

Limited review of the following activities are 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

SENATE RESTAURANTS

(Public Law 87-82, approved July 6, 1961, 75 Stat. 199)

DEPOSITS AND DISBURSEMENTS UNDER SPECIAL DEPOSIT ACCOUNT

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.

AGENCY AND ACTIVITY AUDITS

ALASKA HOUSING ACT

(Public Law 52, 81st Cong., ch. 89, approved Apr. 23, 1949, 63 Stat. 57)

SEC. 3. (d) * * * In the performance of, and with respect to, the functions, powers, and duties vested in him by this section, the Administrator, notwithstanding the provisions of any other law, shall 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 transactions as provided by the Government Corporation Control Act, as amended, and no other audit shall be required: *Provided,* That such financial transactions of the Administrator as the making of loans or advances of funds and vouchers approved by the Administrator in connection with such financial transactions shall be final and conclusive upon all officers of the Government. NOTE—The Alaska Housing Act, Sec. 3(d), 63 Stat. 57, has been deleted from the U.S. Code since the Alaska Statehood Act. No specific repeal of the Alaska Housing Act appears. Section 1004 of the Demonstration Cities and Metropolitan Areas Act gives Department of Housing and Urban Development (HUD) some authority in this function. See 42 U.S.C. provisions applicable.

BRIDGE COMMISSIONS AND AUTHORITIES

(Public Law 87–441, approved Apr. 27, 1962, 76 Stat. 59)

That (a) each bridge commission and authority created by Act of Congress shall provide for an annual audit of its financial transactions by an independent public accountant of recognized standing in such manner as prescribed by the Governors of the States concerned and in accordance with generally accepted auditing standards. Each such commission and authority shall make available for such purposes all books, accounts, financial records, reports, files, and all other

papers, documents, or property belonging to or in use by such commission or authority. The General Accounting Office is authorized and directed to make available its advice on any matter pertaining to an audit performed pursuant to this section.

DELAWARE RIVER BASIN COMMISSION

(Public Law 87–328, approved Sept. 27, 1961, 75 Stat. 688)

SEC. 14.11(c). The financial transactions of the commission shall be subject to audit 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. The audit shall be conducted at the place or places where the accounts of the commission are kept.

DESTRUCTION OF UNFIT CURRENCY

(Public Law 89–427, approved May 20, 1966, 80 Stat. 161)

AUDIT OF CANCELLATION AND DESTRUCTION OF UNITED STATES CURRENCY UNFIT FOR CIRCULATION

31 U.S.C. 49a

The Comptroller General of the United States shall audit the cancellation and destruction, and the accounting with respect to such cancellation and destruction, of any currency of the United States unfit for circulation, regardless of who is responsible for, and regardless of who performs, such cancellation, destruction, or accounting. The Comptroller General shall have access to any books, documents, papers, and records which he deems necessary to facilitate an effective audit pursuant to this section.

DISTRICT OF COLUMBIA REDEVELOPMENT ACT OF 1945

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

ACQUISITION UNDER DISTRICT OF COLUMBIA ALLEY DWELLING ACT

SEC. 17. * * * The National Capital Housing Authority is hereby declared to be a redevelopment company and is hereby granted the power to purchase or lease redevelopment areas or parts thereof from the Agency in accordance with the provisions of the Act. The National Capital Housing Authority shall keep regular books of account in accordance with standard auditing practices, covering all properties operated by it, showing detailed construction costs, management costs, repairs, maintenance, other operating costs, rents, subsidies, grants, allowances and exemptions; such books shall be subject to annual audit by the General Accounting Office; and the annual report of the National Capital Housing Authority shall include a summary of all transactions covered by such books and shall be made available to the public upon request. D.C. Code 5-716

NATIONAL DEFENSE EDUCATION ACT OF 1958

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

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

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

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

HIGHER EDUCATION ACT OF 1965

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

20 U.S.C. 1082 SEC. 432. * * *

(b)[1] The Commissioner [of Education] shall, with respect to the financial operations arising by reason of this part—

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

(2) maintain with respect to insurance under this part 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, except that the transactions of the Commissioner, including the settlement of insurance claims and of claims for payments pursuant to section 428, and transactions related thereto and vouchers approved by the Commissioner in connection with such transactions, shall be final and conclusive upon all accounting and other officers of the Government.

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

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

ACCOUNTING AND INTERNAL CONTROL

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

[1] Subsec. 432(b) as amended by Pub. L. 93–604, sec. 705(a), January 2, 1975, 88 Stat. 1964.

General of the United States to accomplish the purposes of this section, and shall be subject to such review by the Comptroller General as may be necessary to assure its conformance with the principles and standards prescribed and its effectiveness in operation.

* * * * *

ANNUAL AUDIT

SEC. 6.[2] The financial transactions, accounts, and reports of the fund shall be audited by the Comptroller General in accordance with the provisions of the Accounting and Auditing Act of 1950. 31 U.S.C. 181d

AGRICULTURAL MARKETING ACT

(Act of June 15, 1929, ch. 24, 46 Stat. 11)

EXAMINATION OF BOOKS AND ACCOUNTS

SEC. 14.[3] Vouchers approved by the Governor of the Farm Credit Administration for expenditures from the revolving fund pursuant to any loan or advance or from insurance moneys pursuant to any insurance agreement, shall be final and conclusive upon all officers of the Government; except that all financial transactions of the administration shall, subject to the above limitations, be examined by the General Accounting Office at such times and in such manner as the Comptroller General of the United States may by regulation prescribe. 12 U.S.C. 1141i

FEDERAL AVIATION ACT OF 1958

(Public Law 85-726, approved August 23, 1958, 72 Stat. 731)

* * * * *

Title VIII—War Risk Insurance

* * * * *

BUDGET PROGRAM AND ACCOUNTS

SEC. 1307.[4] * * * (f) The Secretary [Transportation], in the performance of, and with respect to, the functions, powers, and duties vested in him by this title, shall prepare annually and submit a budget program as provided for wholly owned Government corporations by the Government Corporation Control Act, as amended (59 Stat. 49 U.S.C. 1537

[2] Sec. 6 as amended by Pub. L. 93-604, sec. 703, January 2, 1975, 88 Stat. 1964.

[3] Sec. 14 as amended by Ex. Ord. No. 6084, March 27, 1933; Act of August 30, 1954, ch. 1076, sec. 1(30), 68 Stat. 968.

[4] Sec. 1307 as amended by Pub. L. 93-604, sec. 702, January 2, 1975, 88 Stat. 1964.

597; 31 U.S.C. 841). The Secretary 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: *Provided,* That, because of the business activities authorized by this title, the Secretary may exercise the powers conferred in said title, perform the duties and functions, and make expenditures required in accordance with commercial practice in the aviation insurance business, and the General Accounting Office shall allow credit for such expenditures when shown to be necessary because of the nature of such authorized activities.

FEDERAL DEPOSIT INSURANCE ACT

(Act of September 21, 1950, ch. 1967, sec. 1 & 2, 64 Stat. 87)

12 U.S.C. 1827 SEC. 17[5] * * *

(b) The financial transactions of the Corporation shall 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. The audit shall be conducted at the place or places where accounts of the Corporation are normally kept. The representatives 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 depositaries, 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. The audit shall begin with financial transactions occurring on and after August 31, 1948. The Corporation shall be audited at least once in every three years.

(c) A report of each audit conducted under subsection (b) of this section shall be made by the Comptroller General to the Congress not later than six and one-half months following the close of the last year covered by such audit. The report to the Congress shall set forth the scope of the audit and shall include a statement of assets and liabilities and surplus or deficit; a statement of surplus or deficit analysis; a statement of income and expenses; a statement of sources and application of funds and such comments and information as may be deemed necessary to inform Congress of the financial

[5] Sec. 17 as amended by Pub. L. 93-604, sec. 602, January 2, 1975, 88 Stat. 1963.

operations and condition of the Corporation, together with such recommendations with respect thereto as the Comptroller General 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 of the Treasury, and to the Corporation at the time submitted to the Congress.

(d) For the purpose of conducting such audit the Comptroller General is authorized in his discretion to employ by contract, without regard to section 3709 of the Revised Statutes, professional services of firms and organizations of certified public accountants, with the concurrence of the Corporation, for temporary periods or for special purposes. The Corporation shall reimburse the General Accounting Office for the cost of any such audit as billed therefor by the Comptroller General, and the General Accounting Office shall deposit the sums so reimbursed into the Treasury as miscellaneous receipts.

HOUSING ACT OF 1950

(Act of April 20, 1950, ch. 94, 64 Stat. 77)

TITLE IV—HOUSING FOR EDUCATIONAL INSTITUTIONS

GENERAL PROVISIONS

SEC. 402. 12 U.S.C. 1749a

(a)[6] In the performance of, and with respect to, the functions, powers, and duties vested in him by this title, the Secretary, [HUD] notwithstanding the provisions of any other law, shall—

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

(2) 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: *Provided,* That such financial transactions of the Administrator as the making of loans and vouchers approved by the Administrator in connection with such financial transactions shall be final and conclusive upon all officers of the Government.

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[6] Subsec. 402(a) as amended by Pub. L. 90–17, sec. 8(a), May 23, 1967, 81 Stat. 22; Pub. L. 93–604, sec. 705(b), January 2, 1975, 88, Stat. 1964.

GALLAUDET COLLEGE

(Public Law 420, 83rd Congress, approved June 18, 1954, 68 Stat. 265)

SEC. 7. All financial transactions and accounts of the corporation in connection with the expenditure of any moneys appropriated by any law of the United States for the benefit of Gallaudet College or for the construction of facilities for its use, shall be settled and adjusted in the General Accounting Office.

GOVERNMENT PRINTING OFFICE

(Chapter 3, Title 44, United States Code)

SEC. 309.[7] Revolving fund for operation and maintenance of Government Printing Office: capitalization; reimbursements and credits; accounting and budgeting; reports.

* * * * *

In addition, the Public Printer shall provide capital for the fund by capitalizing, at fair and reasonable values as jointly determined by him and the Comptroller General, the current inventories, plant, and building appurtenances, except building structures and land, equipment and other assets of the Government Printing Office

(b) The fund shall be—

(1) reimbursed for the cost of all services and supplies furnished, including those furnished other appropriations of the Government Printing Office, at rates which include charges for overhead and related expenses, depreciation of plant and building appurtenances, except building structures and land, and equipment and accrued leave.

(2) credited with all receipts including sales of Government publications, waste, condemned, and surplus property and with payments received for losses or damage to property; and

(3) charges with payment into miscellaneous receipts of the Treasury of that part of the receipts from the sales of Government publications required by law.

(c) An adequate system of accounts for the fund shall be maintained on the accrual method, and financial reports prepared on the basis of the accounts. The Public Printer shall prepare and submit an annual business-type budget program for the operations under this fund. The Comptroller General shall audit the activities of the

[7] Sec. 309 as amended by Pub. L. 93-604, sec. 707, January 2, 1975, 88 Stat. 1965.

Government Printing Office at least once in every three years and shall furnish reports of such audits to the Congress and the Public Printer.

(d) Commencing with the fiscal year 1969, the annual business-type budget for the fund shall be considered and enacted as prescribed by Section 849 of Title 31.

GORGAS MEMORIAL LABORATORY

(Public Law 350, 70th Cong., ch. 505, approved May 7, 1928, 45 Stat. 491)

ANNUAL REPORT TO CONGRESS; EXAMINATION OF BOOKS AND ACCOUNTS

SEC. 3. The Gorgas Memorial Institute shall make to Congress annually, on the first Monday in December, a full report of the operation and work of the Gorgas Memorial Laboratory up to the first of November next preceding, and shall include therewith a complete statement of the receipts and expenditures of said laboratory for such fiscal year. The books and accounts of the Gorgas Memorial Laboratory shall at all times be open to examination by the Comptroller General of the United States. 22 U.S.C. 278a

HOUSING AND URBAN DEVELOPMENT DEPARTMENT

(Derived from Housing Act of 1949, Public Law 171, 81st Cong., ch. 338, approved July 15, 1949, 63 Stat. 413)

SECRETARY'S POWERS AND DUTIES

SEC. 106. (a) Preparation and submission of annual budget; maintenance and audit of accounts. 42 U.S.C. 1456

In the performance of, and with respect to, the functions, powers, and duties vested in him by this subchapter, the Secretary, notwithstanding the provisions of any other law, shall—

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

(2) 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 transactions as provided by the Government Corporation Control Act, as amended, and no other audit shall be required: *Provided,* That such financial transactions of the Secretary as the making of advances of funds, loans, or grants and vouchers approved by the Secretary in connection with such financial transactions shall be final and conclusive upon all officers of the Government.

INTERSTATE COMMERCE COMMISSION

(Act of Mar. 2, 1889, 50th Cong., ch. 411, 25 Stat. 954, as amended)

AUDITING ACCOUNTS OF COMMISSION

49 U.S.C. 57

Expenses of the Interstate Commerce Commission shall be audited by the General Accounting Office.

LONGSHOREMEN'S AND HARBOR WORKERS' COMPENSATION ACT

(Act of March 4, 1927, ch. 509, 44 Stat. 1444)

SPECIAL FUND

33 U.S.C. 944

SEC. 44.[8] (a) There is established in the Treasury of the United States a special fund for the purpose of making payments in accordance with the provisions of subsections (f) and (g) of section 8, of subsection (b) of section 918, and of subsection (c) of section 39 of this title. Such fund shall be administered by the Secretary. The Treasurer of the United States shall be the custodian of such fund, and all moneys and securities in such fund shall be held in trust by such Treasurer and shall not be money or property of the United States.

(b) The Treasurer is authorized to disburse moneys from such fund only upon order of the Secretary. He shall be required to give bond in an amount to be fixed and with securities to be approved by the Secretary of the Treasury and the Comptroller General of the United States conditioned upon the faithful performance of his duty as custodian of such fund.

* * * * *

(d) The Treasurer of the United States shall deposit any moneys paid into such fund into such depository banks as the Secretary may designate and may invest any portion of the funds which, in the opinion of the Secretary, is not needed for current requirements in bonds or notes of the United States or of any Federal land bank.

(e) Neither the United States nor the Secretary shall be liable in respect of payments authorized under section 8 of this Act in an amount greater than the money or property deposited in or belonging to such fund.

(f) The Comptroller General of the United States shall audit the account for such fund, but the action of the Secretary in making payments from such fund shall

[8] Sec. 44 as amended by Act of July 26, 1956, ch. 735, sec. 8(a), 70 Stat. 656.

be final and not subject to review, and the Comptroller General is authorized and directed to allow credit in the accounts of any disbursing officer of the Secretary for payments made from such fund authorized by the Secretary.

* * * * *

MARITIME COMMISSION

(Public Law 835, 74th Cong., ch. 858, approved June 29, 1936, 49 Stat. 1988, as amended)

POWER TO CONTRACT; AUDIT OF ACCOUNTS; REPORTS OF DEPARTURE OF SECRETARY FROM PROVISIONS OF CHAPTER

SEC. 207. The Federal Maritime Commission and the Secretary of Commerce may enter into such contracts, upon behalf of the United States, and may make such disbursements as may, in its or his discretion, be necessary to carry on the activities authorized by this Act, or to protect, preserve, or improve the collateral held by the Commission or Secretary to secure indebtedness, in the same manner that a private corporation may contract within the scope of the authority conferred by its charter. All the Commission's and Secretary's financial transactions shall be audited in the General Accounting Office according to approved commercial practice as provided in the Act of March 20, 1922, ch. 104, 42 Stat. 44: *Provided,* That it shall be recognized that, because of the business activities authorized by this Act, the accounting officers shall allow credit for all expenditures shown to be necessary because of the nature of such authorized activities, notwithstanding any existing statutory provision to the contrary. The Comptroller General shall report annually or oftener to Congress any departure by the Commission or Secretary from the provisions of this Act. 46 U.S.C. 1117

HOUSING AND URBAN DEVELOPMENT ACT OF 1968

(Public Law 90–448, approved August 1, 1968, 82 Stat. 476)

TITLE I—LOWER INCOME HOUSING

* * * * *

NATIONAL HOMEOWNERSHIP FOUNDATION

SEC. 107.[9] * * * 12 U.S.C. 1701y

(g) (1) The financial transactions of the Foundation

[9] Sec. 107 as amended by Pub. L. 93–604, sec. 604, January 2, 1975, 88 Stat. 1963.

shall 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. 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 Foundation 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. The audit shall cover the fiscal year corresponding to that of the United States Government. Such audit shall be made at least once in every three years.

(2) A report of each such audit shall be made by the Comptroller General to the Congress not later than six and one-half months following the close of the last year covered by such audit. The report shall set forth the scope of the audit and shall include a statement of assets and liabilities, capital, and surplus or deficit; a statement of sources and application of funds; and such comments and information as may be deemed necessary to keep the Congress informed of the operations and financial condition of the Foundation, together with such recommendations with respect thereto as the Comptroller General 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 and to the Foundation at the time submitted to the Congress. (82 Stat. 494, 495).

TITLE VIII—SECONDARY MORTGAGE MARKET

TRANSITIONAL PROVISIONS

12 U.S.C. 1716b nts

SEC. 810. * * *

(c) From the effective date established pursuant to section 808 and until the retirement of the last of the outstanding shares of its preferred stock, the Federal National Mortgage Association shall be deemed to be a wholly owned corporation for the purposes of the Government Corporation Control Act. Notwithstanding the foregoing provisions of this paragraph, the financial transactions of the Federal National Mortgage Association shall continue to be subject to audit by the General Accounting Office for such period as there may be outstanding obligations of the Federal National Mortgage Association which are guaranteed as to principal or interest by the Government National Mortgage Association.

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 Bureau of the 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 PULIC BROADCASTING

SEC. 396.[10] * * *

RECORDS AND AUDIT

47 U.S.C. 396

(*l*) * * * (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. 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, together with such recommendations with respect thereto as he may deem advisable. The report shall also show specifically any program, expendi-

[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.

ture, 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

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

[12] 38 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."

WASHINGTON METROPOLITAN AREA TRANSIT AUTHORITY

(Public Law 89-774, approved November 6, 1966, 80 Stat. 1324)

70. (b) The financial transactions of the Board 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 conducted at the place or places where the accounts of the Board are kept.

GUAM GOVERNMENT COMPTROLLER

ORGANIC ACT OF GUAM

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

48 U.S.C. 1422d 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

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[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.

the Interior, the President of the Senate and the Speaker of the House of Representatives.

RYUKYU ISLANDS CIVIL ADMINISTRATION

(Public Law 86–629, approved July 12, 1960, 74 Stat. 461)

SEC. 7. All financial transactions of the United States civil administration of the Ryukyu Islands, including such transactions of all agencies or instrumentalities established or utilized by such administration, shall be audited by the General Accounting Office in accordance with the provisions of the Budget and Accounting Act, 1921, as amended, and the Accounting and Auditing Act of 1950, as amended. The representatives 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 such administration, agencies, or instrumentalities, and necessary to facilitate the audit. This section does not apply to the Government of the Ryukyu Islands.

TRUST TERRITORY OF THE PACIFIC ISLANDS GOVERNMENT COMPTROLLER

(Authorized by the act of June 30, 1954, ch. 423, 68 Stat. 330)

SEC. 4.[15] (a) The government comptroller for Guam appointed pursuant to the provisions of section 9–A of the Organic Act of Guam shall, in addition to the duties imposed on him by such Act, carry out, on and after the date of the enactment of this section, the duties set forth in this section with respect to the government of the Trust Territory of the Pacific Islands. 48 U.S.C. 1681b

* * * * *

(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 High Commissioner 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 High Commissioner, the Comptroller General of the United States, or the Secretary of the Interior.

[15] Sec. 4 as added by sec. 2 of Pub. L. 93–111, Sept. 21, 1973, 87 Stat. 355.

(i) The office and activities of the government comptroller pursuant to this section shall be subject to review by the Comptroller General of the United States, and reports thereon shall be made by him to the High Commissioner, the Secretary of the Interior, the President of the Senate and the Speaker of the House of Representatives.

TRUST TERRITORY OF THE PACIFIC ISLANDS

(Contained in annual appropriation acts for the Department of the Interior and related agencies)

AUDITING OF TRANSACTIONS OF PACIFIC TRUST TERRITORY

48 U.S.C. 1683

All financial transactions of the Trust Territory, including such transactions of all agencies or instrumentalities established or utilized by such Trust Territory, shall be audited by the General Accounting Office in accordance with the provisions of the Budget and Accounting Act, 1921, as amended, and the Accounting and Auditing Act of 1950.

VIRGIN ISLANDS GOVERNMENT COMPTROLLER

REVISED ORGANIC ACT OF THE VIRGIN ISLANDS

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

48 U.S.C. 1599

SEC. 17.[16] * * *

(h) 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 the Virgin Islands 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.

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

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

[16] Sec. 17 as amended by Pub. L. 85–851, secs. 4, 5, Aug. 28, 1958, 72 Stat. 1094; Pub. L. 87–421, Mar. 20, 1962, 76 Stat. 43; Pub. L. 90–496, sec. 9, Aug. 23, 1968, 82 Stat. 840.

the Secretary of the Interior, President of the Senate, and the Speaker of the House of Representatives.

TERRITORIES OF THE UNITED STATES

ACCOUNTS AND DISBURSEMENTS OF TERRITORIES (R.S. sec. 1886)[17]

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

DISABLED AMERICAN VETERANS

(Corporation created by act of June 17, 1932, ch. 268, 47 Stat. 320)[18]

SEC. 9.[19] * * * 30 U.S.C. 901

(b) (1) The said corporation shall as soon as practicable after the close of each of its fiscal years make and transmit to the Comptroller General a report of its proceedings for the preceding fiscal year, including a full, complete, and itemized report of receipts and expenditures of whatever kind, which report shall be duly audited by the Comptroller General.

(2) The said corporation shall annually reimburse the Comptroller General for auditing its accounts, and the sums so paid shall be covered into the Treasury of the United States as miscellaneous receipts.

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[17] As amended by act of June 10, 1921, ch. 18, sec. 304, 42 Stat. 24.

[18] Formerly the Disabled American Veterans of the World War, name changed by sec. 1 of the act of July 15, 1942, ch. 505, 56 Stat. 659.

[19] As amended by act of July 15, 1942, ch. 505, sec. 6, 56 Stat. 660; Pub. L. 88-504, sec. 4(8), Aug. 30, 1964, 78 Stat. 636; Pub. L. 90-208, sec. 1, Dec. 18, 1967, 81 Stat. 655.

FOREIGN ASSISTANCE ACT OF 1961

(Public Law 87–195, approved Sept. 4, 1961, 75 Stat. 424)

PART I

* * * * *

CHAPTER 3—INTERNATIONAL ORGANIZATIONS AND PROGRAMS

22 U.S.C. 2221 SEC. 301. General Authority—

* * * * *

(d)[20] In any case in which a fund established solely by United States contributions under this or any other Act is administered by an international organization under the terms of an agreement between the United States and such international organization, such agreement shall provide that the Comptroller General of the United States shall conduct such audits as are necessary to assure that such fund is administered in accordance with such agreement. The President shall undertake to modify any existing agreement entered into before the date of enactment of this subsection to conform to the requirements of the preceding sentence.

(e).[21] (1) In the case of the United Nations and its affiliated organizations, including the International Atomic Energy Agency, the President shall, acting through the United States representative to such organizations, propose and actively seek the establishment by the governing authorities of such organizations a single professionally qualified group of appropriate size for the purpose of providing an independent and continuous program of selective examination, review, and evaluation of the programs and activities of such organizations. Such proposal shall provide that such group shall be established in accordance with such terms of reference as such governing authority may prescribe and that the reports of such group on each examination, review, and evaluation shall be submitted directly to such governing authority for transmittal to the representative of each individual member nation. Such proposal shall further include a statement of auditing and reporting standards, as prepared by the Comptroller General of the United States, for the consideration of the governing authority of the international organization concerned to assist in formulating terms of reference for such review and evaluation group.

(2) In the case of the International Bank for Reconstruction and Development and the Asian Development

[20] Subsec. 301(d) was added by Public Law 90–137, sec. 110(a), November 14, 1967, 81 Stat. 454.

[21] Subsec. 301(e) was added by Public Law 93–189, sec. 9, December 17, 1973, 87 Stat. 718.

Bank, the President shall, acting through the United States representative to such organizations, propose and actively seek the establishment by the governing authorities of such organizations professionally qualified groups of appropriate size for the purpose of providing an independent and continuous program of selective examination, review, and evaluation of the programs and activities of such organizations. Such proposal shall provide that such groups shall be established in accordance with such terms of reference as such governing authorities may prescribe, and that the reports of such groups on each examination, review, and evaluation shall be submitted directly to such governing authority for transmittal to the representative of each individual member nation. Such proposal shall further include a statement of auditing and reporting standards, as prepared by the Comptroller General of the United States, for the consideration of the governing authority of the international organization concerned to assist in formulating terms of reference for such review and evaluation groups.

(3) Reports received by the United States representatives to these international organizations under this subsection and related information on actions taken as a result of recommendations made therein shall be submitted promptly to the President for transmittal to the Congress and to the Comptroller General. The Comptroller General shall periodically review such reports and related information and shall report simultaneously to the Congress and to the President any suggestions the Comptroller General may deem appropriate concerning auditing and reporting standards followed by such groups, the recommendations made and actions taken as a result of such recommendations.

PART III
CHAPTER 1—GENERAL PROVISIONS

22 U.S.C. 2364

SEC. 614.[22] Special authorities.

(a) The President may authorize in each fiscal year the use of funds made available for use under this Act and the furnishing of assistance under section 506 in a total amount not to exceed $250,000,000 and the use of not to exceed $100,000,000 of foreign currencies accruing under this Act or any other law, without regard to the requirements of this Act, any law relating to receipts and credits accruing to the United States, any Act appropriating funds for use under this Act, or the Mutual Defense Assistance Control Act of 1951 (22 U.S.C. 1611 *et seq.*), in furtherance of any of the pur-

[22] Sec. 614 as amended by Pub. L. 89-583, Pt. III, sec. 301(f), Sept. 19, 1966, 80 Stat. 805; Pub. L. 90-137, Pt. III, sec. 301(c), Nov. 14, 1967, 81 Stat. 459; Pub. L. 93-559, sec. 19(b), Dec. 30, 1974, 88 Stat. 1800.

poses of such Acts, when the President determines that such authorization is important to the security of the United States. Not more than $50,000,000 of the funds available under this subsection may be allocated to any one country in any fiscal year. The limitation contained in the preceding sentence shall not apply to any country which is a victim of active Communist or Communist-supported aggression. The authority of this section shall not be used to waive the limitations on transfers contained in section 810(a) of this Act.

(b) Whenever the President determines it to be important to the national interest, he may use funds available for the purposes of chapter 4 of part I [23] in order to meet the responsibilities or objectives of the United States in Germany, including West Berlin and without regard to such provisions of law as he determines should be disregarded to achieve this purpose.

CHAPTER 2—ADMINISTRATIVE PROVISIONS

* * * * *

22 U.S.C. 2384(d) (4)

SEC. 624. Statutory Officers.

* * * * *

(d)[24] * * * (4) In order to eliminate duplication and to assure full utilization of existing data, the Inspector General, Foreign Assistance, shall, in carrying out his duties under this Act, give due regard to the audit, investigative and inspection activites of the various agencies, including those of the General Accounting Office and of the military Inspectors General.

* * * * *

[23] 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.

Sec. 614(c), 22 U.S.C. 2364(c) provides:

"(c) The President is authorized to use amounts not to exceed $50,000,000 of the funds made available under this Act pursuant to his certification that it is inadvisable to specify the nature or the use of such funds; which certification shall be deemed to be a sufficient voucher for such amounts. The President shall promptly and fully inform the Speaker of the House of Representatives and the chairman and ranking minority member of the Committee on Foreign Relations of the Senate of each use of funds under this subsection."

[24] Subsec. 624(e) was redesignated 624(d) by Public Law 87–565, pt. III Sec. 302(b), August 1, 1962, 76 Stat. 262.

(7) Expenses of the Inspector General, Foreign Assistance, with respect to programs under part I or II of this Act, and the Latin American Development Act as amended, and the Peace Corps shall be charged to the appropriations made to carry out such programs, and with respect to programs under the Agricultural Trade Development and Assistance Act of 1954, as amended, shall be charged to funds available under the authority of this Act: *Provided,* That such appropriations shall not be charged with such expenses after the expiration of a 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 legislation, appropriations, or expenditures under this Act, has delivered to the Office of the Secretary of State a written request that it be furnished any document, paper, communication, audit, review, finding, recommendation, report, or other material which relates to the operation or activities of the Inspector General, Foreign Assistance, 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. The waiver authority in section 2364(a) of this title and the provisions of section 2394(c) of this title shall not apply to this subsection. Such expenses shall not exceed $2,000,000 in any fiscal year. The Inspector General, Foreign Assistance, may make expenditures (not in excess of $2,000 in any fiscal year) of a confidential nature when he finds that such expenditures are in aid of inspections, audits or reviews under this subsection. A certificate of the amount of each such expenditure, the nature of which it is considered inadvisable to specify, shall be made by the Inspector General, Foreign Assistance, and every such certificate shall be deemed a sufficient voucher for the amount therein specified. 22 U.S.C. 2384(d) (7)

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SEC. 632. Allocation and Reimbursement Among Agencies.

* * * * *

(e) In furnishing assistance under this Act, accounts may be established on the books of any agency of the United States Government or, on terms and conditions approved by the Secretary of the Treasury, in banking institutions in the United States, (1) against which letters of commitment may be issued which shall constitute recordable obligations of the United States Gov- 22 U.S.C. 2392(e)

ernment, and moneys due or to become due under such letters of commitment shall be assignable under the Assignment of Claims Act of 1940, as amended (second and third paragraphs of section 203 of Title 31 and section 15 of Title 41), and (2) from which disbursements may be made to, or withdrawals may be made by, recipient countries or agencies, organizations, or persons upon presentation of contracts, invoices, or other appropriate documentation. Expenditure of funds which have been made available through accounts so established shall be accounted for on standard documentation required for expenditure of funds of the United States Government: *Provided,* That such expenditures for commodities, defense articles, services (including defense services), or facilities procured outside the United States may be accounted for exclusively on such certification as may be prescribed in regulations approved by the Comptroller General of the United States.

22 U.S.C. 2393 SEC. 633. Waiver of certain laws.

(a) Whenever the President determines it to be in furtherance of the purposes of this Act the functions authorized under this Act may be performed without regard to such provisions of law (other than the Renegotiation Act of 1951, as amended (50 U.S.C. App. 1211 *et seq.*), regulating the making, performance, amendment, or modification of contracts and the expenditure of funds of the United States Government as the President may specify.

(b) The functions authorized under part II of this Act may be performed without regard to such provisions as the President may specify of the joint resolution of November 4, 1939 (54 Stat. 4), as amended.[25]

(c) Notwithstanding the provisions of sections 3544(b) and 8544 (b) of Title 10, personnel of the Department of Defense may be assigned or detailed to any civil office to carry out this chapter.

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[25] Sec. 20 of Joint Resolution of Nov. 4, 1939, ch. 2, 54 Stat. 12, provided that this resolution may be cited as the "Neutrality Act of 1939" The Act is codified at 22 U.S.C. 441–457. 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."

Contracts entered into by Department of Defense and AID with foreign governments or agencies under the Foreign Assistance Act of 1961, as amended, have been exempted by Executive Order No. 11223 of May 12, 1965, from the application of the examination of records requirements of section 2313(b) of title 10 of the U.S. Code, and section 304(c) of the Federal Property and Administrative Services Act (41 U.S.C. 254(c)).

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.

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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

* * * * *

22 U.S.C. 2418 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.

FOREIGN ASSISTANCE AND RELATED PROGRAMS APPROPRIATION ACT, 1974

(Public Law 93–240, approved January 2, 1974, 87 Stat. 1049)

TITLE VI—GENERAL PROVISIONS

* * * * *

SEC. 602. 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-

[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.

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.

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. 2331

(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.

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[29] Subsec. 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.

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

(2) The Comptroller General shall make audits of the General Supply Fund in accordance with the provisions of the Accounting and Auditing Act of 1950 and make reports on the results thereof.

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TITLE II—PROPERTY MANAGEMENT

* * * * *

POLICIES, REGULATIONS, AND DELEGATIONS

SEC. 205. The Comptroller General, after considering the needs and requirements of the executive agencies, shall prescribe principles and standards of accounting for property, cooperate with the Administrator and with the executive agencies in the development of property accounting systems, and approve such systems when deemed to be adequate and in conformity with prescribed principles and standards. From time to time the General Accounting Office shall examine such property accounting systems, and the Comptroller General shall report to the Congress any failure to comply with such principles and standards or to adequately account for property. 40 U.S.C. 486

SURVEYS, STANDARDIZATION, AND CATALOGING

SEC. 206. (a) As he may deem necessary for the effectuation of his functions under this title, and after adequate advance notice to the executive agencies affected, and with due regard to the requirements of the National Military Establishment as determined by the Secretary of Defense, the Administrator is authorized (1) to make surveys of Government property and property management practices and obtain reports thereon from executive agencies; (2) to cooperate with executive agencies in the establishment of reasonable inventory levels for property stocked by them and from time to time report any excessive stocking to the Congress and to the Director of the Bureau of the Budget; (3) to establish and maintain such uniform Federal supply catalog system as may be appropriate to identify and classify personal property under the control of Federal agencies: *Provided,* That the Administrator and the Secretary of Defense shall coordinate the cataloging activities of the General Services Administration and the National Military Establishment so as to avoid unnecessary duplication; and (4) to prescribe standardized forms and procedures except such as the Comptroller General is authorized by law to prescribe, and standard purchase specifications. 40 U.S.C. 487

(b) Each Federal agency shall utilize such uniform Federal supply catalog system and standard purchase specifications, except as the Administrator, taking into

consideration efficiency, economy, and other interests of the Government, shall otherwise provide.

(c) The General Accounting Office shall audit all types of property accounts and transactions at such times and in such manner as determined by the Comptroller General. Such audit shall be conducted as far as practicable at the place or places where the property or records of the executive agencies are kept and shall include but not necessarily be limited to an evaluation of the effectiveness of internal controls and audits, and a general audit of the discharge of accountability for Government-owned or controlled property based upon generally accepted principles of auditing.

POSTAL SERVICE

FINANCE

(Chapter 20, title 39, United States Code)[31]

SEC. 2008. Audit and expenditures.

(a) The accounts and operations of the Postal Service shall be audited by the Comptroller General and reports thereon made to the Congress to the extent and at such times as he may determine.

RAIL PASSENGER SERVICE ACT OF 1970

(Public Law 91–518, approved October 30, 1970, 84 Stat. 1327)

* * * * *

45 U.S.C. 644

SEC. 805.[32] Records and Audit of the Corporation and Certain Railroads.

(1) (A) The accounts of the Corporation [National Railroad Passenger Corporation] shall be audited annually in accordance with generally accepted auditing standards by independent certified public accountants or independent licensed public accountants certified or licensed by a regulatory authority of a State or other political subdivision of the United States. The audit shall be conducted at the place or places where the accounts of the Corporation are normally kept. All books, accounts, financial records, reports, files, and other papers, things, or property belonging to or in use by the Corporation and necessary to facilitate the audit shall be made available to the person conducting the audit; and full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians shall be afforded to such person.

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[31] Title 39 was enacted into positive law by Pub. L. 91–375, sec. 2, Aug. 12, 1970, 84 Stat. 719.

[32] Sec. 805 as amended by Pub. L. 92–316, sec. 11, June 22, 1972, 86 Stat. 227; Pub. L. 93–496, sec. 11, Oct. 28, 1974, 88 Stat. 1531.

(B) The report of each such independent audit shall be included in the annual report required by section 308(a) of this Act. The audit report shall set forth the scope of the audit and include such statements as are necessary to present fairly the Corporation's assets and liabilities, surplus or deficit, with an analysis of the changes therein during the year, supplemented in reasonable detail by a statement of the Corporation's income and expenses during the year, and a statement of the sources and application of funds, together with the independent auditor's opinion of those statements.

(2) (A) The Comptroller General of the United States shall conduct annually a performance audit of the activities and transactions of the Corporation in accordance with generally accepted management principles, and under such rules and regulations as may be prescribed by the Comptroller General. Any such audit shall be conducted at such place or places as the Comptroller General may deem appropriate. The representative 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 the Corporation pertaining to its financial and other 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) To the extent the Comptroller General deems necessary in connection with audits as he may make of the financial transactions of the Corporation pursuant to paragraph (A) of this subsection, his representatives shall have access to all books, accounts, records, reports, files, and other papers, things, or property belonging to or in use by any railroad with which the Corporation has entered into a contract for the performance of intercity rail passenger service, pertaining to such railroad's financial transactions and necessary to facilitate the audit, and 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, and property of such railroad shall remain in the possession and custody of the railroad.

(C) A report of each such audit shall be made by the Comptroller General to the Congress. 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, together with such recommendations with respect thereto as he may deem advisable. The report shall also show specifically any program, ex-

penditure, 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.

SUSQUEHANNA RIVER BASIN COMMISSION

SUSQUEHANNA RIVER BASIN COMPACT

(Public Law 91–575, approved December 24, 1970, 84 Stat. 1509)

15.11—ANNUAL INDEPENDENT AUDIT. (a) As soon as practical after the closing of the fiscal year an audit shall be made of the financial accounts of the commission. The audit shall be made by qualified certified public accountants selected by the commission, who have no personal interest direct or indirect in the financial affairs of the commission or any of its officers or employees. The report of audit shall be prepared in accordance with accepted accounting practices and shall be filed with the chairman and such other officers as the commission may direct. Copies of the report shall be distributed to each commissioner and shall be made available for public distribution.

(b) Each signatory party by its duly authorized officers shall be entitled to examine and audit at any time all of the books, documents, records, files, and accounts and all other papers, things, or property of the commission. The representatives of the signatory parties shall have access to all books, documents, records, accounts, reports, files, and all other papers, things, or property belonging to or in use by the commission and necessary to facilitate the audit and they shall be afforded full facilities for verifying transactions with the balances or securities held by depositaries, fiscal agents, and custodians.

(c) The financial transactions of the commission shall be subject to audit 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. The audit shall be conducted at the place or places where the accounts of the commission are kept.

(d) Any officer or employee who shall refuse to give all required assistance and information to the accountants selected by the commission or to the authorized officers of any signatory party or who shall refuse to submit to them for examination such books, documents, records, files, accounts, papers, things, or property as may be requested shall forfeit his office.

15.12—REPORTS. The commission shall make and publish an annual report to the legislative bodies of the signatory parties and to the public reporting on its programs, operations, and finances. It may also prepare, publish, and distribute such other public reports and informational material as it may deem necessary or desirable.

EXCHANGE STABILIZATION FUND

GOLD RESERVE ACT OF 1934

(Act of January 30, 1934, ch. 6, 48 Stat. 341)

SEC. 10.[33] (a) For the purpose of stabilizing the exchange value of the dollar, the Secretary of the Treasury, with the approval of the President, directly or through such agencies as he may designate, is authorized, for the account of the fund established in this section, to deal in gold and foreign exchange and such other instruments of credit and securities as he may deem necessary to carry out the purpose of this section. The Secretary of the Treasury shall annually make a report on the operations of the fund to the President and to the Congress. 31 U.S.C. 822a

(b) To enable the Secretary of the Treasury to carry out the provisions of this section there is appropriated, out of the receipts which are directed to be covered into the Treasury under section 7 hereof, the sum of $2,000,000,000, which sum when available shall be deposited with the Treasurer of the United States in a stabilization fund (hereinafter called the "fund") under the exclusive control of the Secretary of the Treasury, with the approval of the President, whose decisions shall be final and not be subject to review by any other officer of the United States. Subject to the foregoing provisions the administrative expenses of the fund shall be audited by the General Accounting Office at such times and in such manner as the Comptroller General of the United States may by regulation prescribe for the purpose of ascertaining that administrative funds are properly accounted for and that fully adequate accounting procedures and systems for control of such funds have been established. Except for information determined by the Secretary to be of an internationally significant nature, there shall be furnished to the Comptroller General such information on the administrative expenses of the fund as is necessary to conduct the audit, and the Comptroller General or any of his representatives shall, for the purpose of securing this information,

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[33] Sec. 10 as amended by act of Jan. 23, 1937, ch. 5, sec. 1, 50 Stat. 4; July 6, 1939, ch. 260, secs. 1, 2, 53 Stat. 998; June 30, 1941, ch. 265, sec. 1, 55 Stat. 395; Apr. 29, 1943, ch. 76, secs. 1, 2, 57 Stat. 68; July 31, 1945, ch. 339, sec. 7(a), 59 Stat. 514; Pub. L. 91-599, secs. 41, 42, Dec. 30, 1970, 84 Stat. 1659.

have access to all books, accounts, records, reports, files, and all other papers, things, or property belonging to or in use by the United States Government (other than records, reports, files, or other papers or things containing or revealing information determined by the Secretary of the Treasury to be of an internationally significant nature).

NOTE—While audits under Public Law 91–599 of the Exchange Stabilization Fund may be useful and appropriate, GAO's access to certain information is quite limited.

Under Chapter 4 of the Act which amended section 10 of the Gold Reserve Act of 1934, the Secretary of the Treasury has broad discretion as to the records which GAO can review. The report of the House Committee on Banking and Currency (H. Rept. No. 91–1300, p. 28) which accompanied the proposed amendment, states in part:

"The committee fully shares this concern. It recognizes that foreign exchange operations and other aspects of international financial policy must not be subject to premature disclosure. Broad discretion must be left to the Secretary of the Treasury on the matters that must not be disclosed. Consequently, the language provides that the GAO may not audit any transaction, operation or expenditure of the ESF which the Secretary of the Treasury determines to be of an internationally singificant nature. The language is broadly phrased in order to give the Secretary full authority in his discretion to limit the scope of the audit as he determines. It is expected that under the terms of this amendment the accounts of the Exchange Stabilization Fund with respect to transactions in foreign exchange, Special Drawing Rights, gold, ESF investments and similar operations will not be subject to audit by the GAO, but that administrative expenditures of the ESF would be subject to GAO audit, except for those matters which the Secretary feels is of an internationally sensitive nature. Those matters which are not audited by the GAO would continue to be audited as heretofore. In this way, the committee believes it is possible to utilize outside auditors and still protect the integrity of exchange stabilization activities.

"The committee wishes to make it clear that by recommending a GAO audit it has no intention to derogate in any way from the broad and absolute discretion in the Secretary of the Treasury and the President provided in section 10 of the Gold Reserve Act of 1934. The fund remains available for expenditure solely in the discretion of the Secretary for purposes which he determines are for the stabilization of the exchange value of the dollar."

NATIONAL CREDIT UNION ADMINISTRATION

FEDERAL CREDIT UNION ACT

(Act of June 26, 1934, ch. 750, 48 Stat. 1216)

TITLE I—FEDERAL CREDIT UNIONS

SEC. 102.[34] * * * 12 U.S.C. 1752a

(f) The financial transactions of the Administration shall 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. The audit shall be conducted at the place or places where the accounts of the Administration are kept.

* * * * *

TITLE II—SHARE INSURANCE

SEC. 209. * * * 12 U.S.C. 1789

(b)[35] With respect to the financial operations arising by reason of this title, the Administrator [National Credit Union Administration] shall—

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

(2) maintain 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 section 105 of the Government Corporation Control Act.

FEDERAL HOME LOAN MORTGAGE CORPORATION

EMERGENCY HOME FINANCE ACT OF 1970

(Public Law 91–351, approved July 24, 1970, 84 Stat. 450)

MISCELLANEOUS PROVISIONS

SEC. 307. * * * 12 U.S.C. 1456

(b) The financial transactions of the Corporation shall be subject to audit by the General Accounting Office in accordance with the principles and procedures

[34] Sec. 102 formerly sec. 3, as added by Pub. L. 86–354, sec. 1, Sept. 22, 1959, 73 Stat. 628 and amended by Pub. L. 91–206, sec. 3, Mar. 10, 1970, 84 Stat. 49; and renumbered by Pub. L. 91–468, sec. 1(2), Oct. 19, 1970, 84 Stat. 994.

[35] Sec. 209(b) as added by Pub. L. 91–468, sec. 1(3), Oct. 19, 1970, 84 Stat. 1015; and amended by Pub. L. 93–604, sec. 706, Jan. 2, 1975, 88 Stat. 1964.

applicable to commercial corporate transactions under such rules and regulations as may be prescribed by the Comptroller General of the United States. The representatives of the General Accounting Office shall have access to all books, accounts, financial records, reports, files and all other papers, things, or property belonging to or in use by the Corporation and necessary to facilitate the audit, and they shall be afforded full facilities for verifying transactions with the balances or securities held by depositaries, fiscal agents, and custodians. A report on each such audit shall be made by the Comptroller General to the Congress. The Corporation shall reimburse the General Accounting Office for the full cost of any such audit as billed therefor by the Comptroller General.

CIVIL SERVICE COMMISSION REVOLVING FUND

SPECIAL AUTHORITY

(Chapter 13, title 5, United States Code)[36]

SEC. 1304.[37] Loyalty investigations; reports; revolving fund.

(e) (1) A revolving fund is available, to the Commission without fiscal year limitation, for financing investigations, training, and such other functions as the Commission is authorized or required to perform on a reimbursable basis. However, the functions which may be financed in any fiscal year by the fund are restricted to those functions which are covered by the budget estimates submitted to the Congress for that fiscal year. To the maximum extent feasible, each individual activity shall be conducted generally on an actual cost basis over a reasonable period of time.

* * * * *

(5) The Commission shall prepare a business-type budget providing full disclosure of the results of operations for each of the functions performed by the Commission and financed by the fund, and such budget shall be transmitted to the Congress and considered, in the manner prescribed by law for wholly owned Government corporations.

(6) The Comptroller General of the United States shall, as a result of his periodic reviews of the activities financed by the fund, report and make such recommendations as he deems appropriate to the Committees on Post Office and Civil Service of the Senate and House of Representatives at least once every three years.

[36] Title 5, United States Code was enacted into positive law by Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 401.

[37] Sec. 1304 as amended by Pub. L. 91-189, sec. 1, Dec. 30, 1969, 83 Stat. 851; Pub. L. 91-648, Title V, sec. 510, Jan. 5, 1971, 84 Stat. 1928.

(Public Law 88–452, approved August 20, 1964, Titles I-IX, 78 Stat. 508)[38]

ANNOUNCEMENT OF RESEARCH OR DEMONSTRATION CONTRACTS

SEC. 606.[39] (a) The Director or the head of any other Federal agency administering a program under this Act shall make a public announcement concerning:

(1) The title, purpose, intended completion date, identity of the contractor, and proposed cost of any contract with a private or non-Federal public agency or organization for any demonstration or research project; and

(2) The results, findings, data, or recommendations made or reported as a result of such activities.

(b) The public announcements required by subsection (a) shall be made within thirty days of entering into such contracts and thereafter within thirty days of the receipt of such results.

(c) It shall be the duty of the Comptroller General to assure that the requirements of this section are met, and he shall at once report to the Congress concerning any failure to comply with these requirements.

NOTE—Title II of Pub. L. 90–222, December 23, 1967, 81 Stat. 672, authorized the Comptroller General of the United States to make an investigation in sufficient depth of programs and activities financed in whole or in part by funds authorized under sec. 2 of Pub. L. 90–222 in order to determine the efficiency of the Administration of such programs and activities by the Office of Economic Opportunity and by local public and private agencies carrying out such programs and activities and the extent to which programs and activities achieve the objectives set forth in the relevant part or title of the Economic Opportunity Act of 1964 authorizing such programs or activities, and to transmit his final report to the Congress not later than December 1, 1968 containing a detailed statement of his findings and conclusions together with such recommendations, including recommendations for such additional legislation as he deemed advisable. Sec. 2 authorized appropriations for programs under the Economic Opportunity Act of 1964, other than part C of title I of such Act. The authority of

[38] Sec. 3 of the Headstart, Economic Opportunity, Community Partnership Act of 1974, Pub. L. 93–644, approved January 4, 1975, 88 Stat. 2291, at 2292, generally amended Title I of the Economic Opportunity Act of 1964, Pub. L. 88–452. Sec. 101 of the amended Title I redesignates Titles I through IX of the Economic Opportunity Act of 1964, the Community Services Act of 1974.

[39] Sec. 606 as added by Pub. L. 90–222, title I, sec. 108(e), December 23, 1967, 81 Stat. 715.

the Comptroller General under this Act expired December 12, 1968. A summary report "Review of Economic Opportunity Programs" was issued (B-130515, March 18, 1969) as called for in the Act, and supplemental reports were subsequently issued under the same B number.

TECHNOLOGY ASSESSMENT ACT OF 1972

(Public Law 92-484, October 13, 1972, 86 Stat. 797)

2 U.S.C. 475(b)

SEC. 6. (b) Contractors and other parties entering into contracts and other arrangements under this section which involve costs to the Government shall maintain such books and related records as will facilitate an effective audit in such detail and in such manner as shall be prescribed by the Office, and such books and records (and related documents and papers) shall be available to the Office and the Comptroller General of the United States, or any of their duly authorized representatives, for the purpose of audit and examination.

2 U.S.C. 476

SEC. 7. (a) The Office shall establish a Technology Assessment Advisory Council (hereinafter referred to as the "Council"). The Council shall be composed of the following twelve members:

(1) ten members from the public, to be appointed by the Board, who shall be persons eminent in one or more fields of the physical, biological, or social sciences or engineering or experienced in the administration of technological activities, or who may be judged qualified on the basis of contributions made to educational or public activities;

(2) the Comptroller General; and

(3) the Director of the Congressional Research Service of the Library of Congress.

(b) The Council, upon request by the Board, shall—

(1) review and make recommendations to the Board on activities undertaken by the Office or on the initiation thereof in accordance with section 3(d);

(2) review and make recommendations to the Board on the findings of any assessment made by or for the Office; and

(3) undertake such additional related tasks as the Board may direct.

(c) The Council, by majority vote, shall elect from its members appointed under subsection (a) (1) of this section a Chairman and a Vice Chairman, who shall serve for such time and under such conditions as the Council may prescribe. In the absence of the Chairman, or in the event of his incapacity, the Vice Chairman shall act as Chairman.

(d) The term of office of each member of the Council

appointed under subsection (a) (1) shall be four years except that any such member appointed to fill a vacancy occurring prior to the expiration of the term for which his predecessor was appointed shall be appointed for the remainder of such term. No person shall be appointed a member of the Council under subsection (a) (1) more than twice. Terms of the members appointed under subsection (a) (1) shall be staggered so as to establish a rotating membership according to such method as the Board may devise.

(e) (1) The members of the Council other than those appointed under subsection (a) (1) shall receive no pay for their services as members of the Council, but shall be allowed necessary travel expenses (or, in the alternative, mileage for use of privately owned vehicles and a per diem in lieu of subsistence at not to exceed the rate prescribed in sections 5702 and 5704 of title 5, United States Code), and other necessary expenses incurred by them in the performance of duties vested in the Council, without regard to the provisions of subchapter 1 of chapter 57 and section 5731 of title 5, United States Code. and regulations promulgated thereunder.

(2) The members of the Council appointed under subsection (a) (1) shall receive compensation for each day engaged in the actual performance of duties vested in the Council at rates of pay not in excess of the daily equivalent of the highest rate of basic pay set forth in the General Schedule of section 5332(a) of title 5, United States Code, and in addition shall be reimbursed for travel, subsistence. and other necessary expenses in the manner provided for other members of the Council under paragraph (1) of this subsection.

* * * * *

UTILIZATION OF THE GENERAL ACCOUNTING OFFICE

SEC. 9. (a) Financial and administrative services (including those related to budgeting, accounting, financial reporting, personnel, and procurement) and such other services as may be appropriate shall be provided the Office by the General Accounting Office. 2 U.S.C. 478

(b) Such services and assistance to the Office shall include, but not be limited to, all of the services and assistance which the General Accounting Office is otherwise authorized to provide to the Congress.

(c) Nothing in this section shall alter or modify any services or responsibilities, other than those performed for the Office, which the General Accounting Office under law performs for or on behalf of the Congress.

(d) Services and assistance made available to the Office by the General Accounting Office in accordance with this section may be provided with or without reimbursement from funds of the Office, as agreed upon by the Board and the Comptroller General.

FEDERAL ELECTION CAMPAIGN ACT OF 1971

(Public Law 92–225, approved February 7, 1972, 86 Stat. 3)

PRESIDENTIAL ELECTION CAMPAIGN FUND ACT

(Chapter 95, Title 26, United States Code)

The Federal Election Campaign Act Amendments of 1974, Pub. L. 93–443, approved October 15, 1974, 88 Stat. 1263, generally amended these two acts, and established the Federal Election Commission. Functions previously performed by the Comptroller General under the two Acts are now performed by the Commission.[40]

UNITED STATES HOUSING ACT OF 1937

(Act of September 1, 1937, ch. 896, 50 Stat. 888)

GENERAL PROVISIONS

42 U.S.C. 1410

SEC. 10.[41] (a) In the performance of, and with respect to, the functions, powers, and duties vested in him by this Act, the Secretary, [of HUD] notwithstanding the provisions of any other law, shall—

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

(2) 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 transactions as provided by the Government Corporation Control Act, as amended, and no other audit shall be required.

* * * * *

[40] Subsec. 101(b) of Pub. L. 93–443 provided:

"(b) Until the appointment and qualification of all the members of the Federal Election Commission and its general counsel and until the transfer provided for in this subsection, the Comptroller General, the Secretary of the Senate, and the Clerk of the House of Representatives shall continue to carry out their responsibilities under title I and title III of the Federal Election Campaign Act of 1971 as such titles existed on the day before the date of enactment of this Act. Upon the appointment of all the members of the Commission and its general counsel, the Comptroller General, the Secretary of the Senate, and the Clerk of the House of Representatives shall meet with the Commission and arrange for the transfer, within 30 days after the date on which all such members and the general counsel are appointed, of copies of all appropriate records, documents, memorandums, and other papers associated with carrying out their responsibilities under title I and title III of the Federal Election Campaign Act of 1971 and chapter 95 of the Internal Revenue Code of 1954."

Transfer became effective as of May 30, 1975.

[41] Sec. 10 as amended by Pub. L. 93–383, title II, sec. 201(a), August 22, 1974, 88 Stat. 653.

TRANS-ALASKA PIPELINE AUTHORIZATION ACT

(Public Law 93–153, approved November 16, 1973, 87 Stat. 576)

TITLE II

* * * * *

SEC. 204(c) * * * (4) The Trans-Alaska Pipeline Liability Fund is hereby established as a non-profit corporate entity that may sue and be sued in its own name. The Fund shall be administered by the holders of the trans-Alaska pipeline right-of-way under regulations prescribed by the Secretary. The Fund shall be subject to an annual audit by the Comptroller General, and a copy of the audit shall be submitted to the Congress. 43 U.S.C. 1653

SMALL BUSINESS AMENDMENTS OF 1974

(Public Law 93–386, approved August 23, 1974, 88 Stat. 742)

SEC. 13. The General Accounting Office is directed to conduct a full-scale audit of the Small Business Administration, including all field offices. This audit shall be submitted to the House and Senate not later than six months from the date of enactment of this Act. 15 U.S.C. 633 nt

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OFFICE OF FEDERAL PROCUREMENT POLICY ACT

(Public Law 93–400, approved August 30, 1974, 88 Stat. 796)

ACCESS TO INFORMATION

SEC. 14. (a) The Administrator and personnel in his Office shall furnish such information as the Comptroller General may require for the discharge of his responsibilities. For this purpose, the Comptroller Genral or his representatives shall have access to all books, documents, papers, and records of the Office. 41 U.S.C. 412

EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974

(Public Law 93–406, approved September 2, 1974, 88 Stat. 829)

* * * * *

TITLE IV—PLAN TERMINATION INSURANCE

Subtitle A—Pension Benefit Guaranty Corporation

* * * * *

ESTABLISHMENT OF PENSION BENEFIT GUARANTY FUNDS

SEC. 4005. * * * (b) * * * (2) Subject to the provisions of subsection (a), each fund shall be available—

* * * * *

(E) to pay the operational and administrative expenses of the corporation, including reimbursement of the expenses incurred by the Department of the Treasury in maintaining the funds, and the Comptroller General in auditing the corporation.[42]

DISTRICT OF COLUMBIA SELF-GOVERNMENT AND GOVERNMENTAL REORGANIZATION ACT

(Public Law 93–198, approved December 24, 1973, 87 Stat. 774)

TITLE IV—THE DISTRICT CHARTER

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PART D—DISTRICT BUDGET AND FINANCIAL MANAGEMENT

Subpart I—Budget and financial management

* * * * *

SUBMISSION OF ANNUAL BUDGET

D.C. Code 47–221 (Supp. II, 1975)

SEC. 442. (a) At such time as the Council may direct, the Mayor shall prepare and submit to the Council each year, and make available to the public, an annual budget for the District of Columbia government which shall include—

* * * * *

(5) a program performance report comparing actual performance of as many programs as is practicable for the last completed fiscal year against proposed goals for such programs for such year, and, in addition, presenting as many qualitative or quantitative measures of program effectiveness as possible (including results of statistical sampling or other special analyses), and indicating the status of efforts to comply with the reports of the District of Columbia Auditor and the Comptroller General of the United States;

* * * * *

[42] Pension Benefit Guaranty Corporation is a wholly owned Government corporation as defined by section 101 of the Government Corporation Control Act and as such is audited by GAO under the provisions of that act.

DISTRICT OF COLUMBIA COURTS' BUDGET

SEC. 445. The District of Columbia courts shall prepare and annually submit to the Mayor, for inclusion in the annual budget, annual estimates of the expenditures and appropriations necessary for the maintenance and operation of the District of Columbia court system. All such estimates shall be forwarded by the Mayor to the Council, for its action pursuant to sections 446 and 603(c), without revision but subject to his recommendations. Notwithstanding any other provision of this Act, the Council may comment or make recommendations concerning such annual estimates involving the expenditures and appropriations necessary for the maintenance and operation of the District of Columbia court system submitted by such courts but shall have no authority under this Act to revise such estimates. The courts shall submit as part of their budgets both a multiyear plan and a multiyear capital improvements plan and shall submit a statement presenting qualitative and quantitative descriptions of court activities and the status of efforts to comply with reports of the District of Columbia Auditor and the Comptroller General of the United States.

D.C. Code 11 App. (Supp. II, 1975)

PART E—BORROWING

* * * * *

Subpart 3—Payments of bonds and notes

SEC. 481. (a) The act of the Council authorizing the issuance of general obligation bonds pursuant to this title, shall, where necessary, provide for the levy annually of a special tax or charge without limitation as to rate or amount in amounts which, together with other revenues of the District available and applicable for said purposes, will be sufficient to pay the principal of and interest on such bonds and the premium, if any, upon the redemption thereof, as the same respectively become due and payable, which tax shall be levied and collected at the same time and in the same manner as other District taxes are levied and collected, and when collected shall be set aside in a sinking fund and irrevocably dedicated to the payment of such principal, interest, and premium.

D.C. Code 47-251 (Supp. II, 1975)

* * * * *

(c) * * * (2) The Comptroller General of the United States shall make annual audits of the amounts set aside and deposited in the sinking fund.

* * * * *

TITLE VI—RESERVATION OF CONGRESSIONAL AUTHORITY

* * * * *

BUDGET PROCESS; LIMITATIONS ON BORROWING AND SPENDING

D.C. Code 47-228 (Supp. II, 1975)

SEC. 603. (a) Nothing in this Act shall be construed as making any change in existing law, regulation, or basic procedure and practice relating to the respective roles of the Congress, the President, the Federal Office of Management and Budget, and the Comptroller General of the United States in the preparation, review, submission, examination, authorization, and appropriation of the total budget of the District of Columbia government.

* * * * *

TITLE VII—REFERENDUM; SUCCESSION IN GOVERNMENT; TEMPORARY PROVISIONS; MISCELLANEOUS; AMENDMENTS TO DISTRICT OF COLUMBIA ELECTION ACT; RULES OF CONSTRUCTION; AND EFFECTIVE DATE

* * * * *

PART D—MISCELLANEOUS

* * * * *

INDEPENDENT AUDIT

31 U.S.C. 61
D.C. Code 47-120-1

SEC. 736. (a) In addition to the audit carried out under section 455, the accounts and operations of the District government shall be audited annually by the General Accounting Office in accordance with such principles and procedures, and in such detail, and under such rules and regulations as may be prescribed by the Comptroller General of the United States. In the determination of the auditing procedures to be followed and the extent of the examination of vouchers and other documents, the Comptroller General shall give due regard to generally accepted principles of auditing, including consideration of the effectiveness of the accounting organizations and systems, internal audit and control, and related administrative practices. The representatives 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 District and necessary to facilitate the audit, and such representatives shall be afforded full facilities for auditing the accounts and operations of the District government.

(b) (1) The Comptroller General shall submit his audit reports to the Congress, the Mayor, and the Council. The reports shall set forth the scope of the audits and shall include such comments and information as the Comptroller General may deem necessary to keep the Congress, the Mayor, and the Council informed of the operations to which the reports relate, together with

such recommendations with respect thereto as the Comptroller General may deem advisable.

(2) After the Mayor has had an opportunity to be heard, the Council may make such report, together with such other material as it deems pertinent thereto, available for public inspection.

(3) The Mayor, within ninety days after receipt of the audit from the Comptroller General, shall state in writing to the Council, with a copy to the Congress, what has been done to comply with the recommendations made by the Comptroller General in the report.

NOTE—THE FOLLOWING ADDITIONAL PROVISIONS OF LAW RELATING TO THE DISTRICT OF COLUMBIA ARE TAKEN FROM THE D.C. CODE:

RECOPYING EXPENSE OF THE RECORDER OF DEEDS

SEC. 45–706.[43] That the Recorder of Deeds of the District of Columbia shall recopy such of the records in his office as may, in his judgment and that of a judge of the Superior Court of the District of Columbia appointed for that purpose, need recopying in order to preserve the originals from distruction. The expense of such recopying may not in any fiscal year exceed $1,000 and such expense shall be certified by a judge of the Superior Court appointed for that purpose and audited by the General Accounting Office.

ACCOUNTING FOR APPROPRIATIONS FOR CONTINGENT EXPENSES

SEC. 47–107.[44] All expenditures from appropriations made for contingent expenses of the District of Columbia shall be accounted for in the General Accounting Office as other expenditures for the District, and a detailed statement of such expenditures shall be reported to Congress in accordance with section 193 of the Revised Statutes of the United States (31 U.S.C. 492–2).

[43] Feb. 26, 1907, 34 Stat. 994, ch. 1636; June 10, 1921, 42 Stat. 24, ch. 18, sec. 304; June 25, 1936, 49 Stat. 1921, ch. 804; June 25, 1948, 62 Stat. 991, ch. 646, sec. 32(b); May 24, 1949, 63 Stat. 107, ch. 139, sec. 127; July 29, 1970, Pub. L. 91–358, title I, sec. 155(d), 84 Stat. 573.

CHANGE OF NAME

Act June 25, 1936, substituted "District Court of the United States for the District of Columbia" for "Supreme Court of the District of Columbia."

Act June 25, 1948, eff. Sept. 1, 1948, as amended by act May 24, 1949, substituted "United States District Court for the District of Columbia" for "District Court of the United States for the District of Columbia."

[44] Feb. 25, 1885, 23 Stat. 319, ch. 145; July 18, 1888, 25 Stat. 314, ch. 676; June 10, 1921, 42 Stat. 24, ch. 18, sec. 304.

TRANSFER OF FUNCTIONS

"General Accounting Office" was substituted for "Treasury Department" in view of act June 10, 1921, which transferred the functions of the Treasury Department with respect to accounting for expenditures to the General Accounting Office. See 31 U.S.C. sec. 44.

NOTIFICATION OF DISBURSING OFFICER OF OBJECTION TO ACCOUNTS

SEC. 47–119.[45] When differences arise in the examination of the accounts of the disbursing officer of the District of Columbia, calling for the suspension of any item in said accounts, it shall be the duty of the General Accounting Office to notify the auditor of the District of Columbia in connection with the disbursing officer of the District of Columbia of the grounds of such objections resulting in said suspensions, in order that said auditor in connection with said disbursing officer may by explanation if possible remove said grounds of suspension.

AUDITOR TO AUDIT ALL ACCOUNTS

SEC. 47–123.[46] All accounts for the disbursement of appropriations made either from the revenues of the

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[45] July 1, 1902, 32 Stat. 592, ch. 1352; June 10, 1921, 42 Stat. 24, ch. 18, sec. 304.

TRANSFER OF FUNCTIONS

All functions of the Disbursing Office and the Office of the Auditor, including the functions of all officers, employees and subordinate agencies, were transferred, see note under sec. 47–112.

The functions of the Auditor in connection with the suspension of items in accounts of the disbursing officer were transferred from the Auditor of the District of Columbia to the Accounting Officer, Finance Office, Department of General Administration by Reorganization Order No. 20, dated Nov. 10, 1952. Reorganization Order No. 20 was superseded and replaced by Organization Order No. 121. Organization Order No. 121 was revoked by Organization Order No. 3 of the Commissioner of the District of Columbia, dated Dec. 13, 1967, Parts III and IVC of which established within the newly created Department of General Administration, a Finance Office and prescribed the functions thereof. These functions were subsequently transferred to the Director of the Depart of Finance and Revenue by Commissioner's Order [Organization Action] No. 69–96, dated Mar. 7, 1969. Functions pertaining to centralized accounting as set forth in C.O. No. 69–96 were transferred to the Director of the Office of Budget and Financial Management by Org. Ord. No. 30, dated Apr. 5, 1972.

The Orders are set out in the appendix to title 1, D.C. Code.

"General Accounting Office" was substituted for "Auditor for the State and other departments who settles said accounts" in view of act June 10, 1921, which transferred certain functions of the Auditor to the General Accounting Office. See 31 U.S.C. sec. 44.

[46] June 30, 1898, 30 Stat. 526, ch. 540; June 10, 1921, 42 Stat. 24, ch. 18, sec. 304; June 7, 1934, 48 Stat. 926, ch. 426; June 25, 1936; 49 Stat. 1921, ch. 804; June 25, 1948, 62 Stat. 991, ch. 646, sec. 32(b); May 24, 1949, 63 Stat. 107, ch. 139, sec. 127.

CODIFICATION

"United States Court of Appeals for the District of Columbia Circuit" has been substituted for "United States Court of Appeals for the District of Columbia", to conform with the correct name of the court. See 28 U.S.C. secs. 41, 43.

CHANGE OF NAME

Act June 7, 1934, substituted "United States Court of Appeals for the District of Columbia" for "court of appeals."

Act June 25, 1936, substituted "District Court of the United

District of Columbia or jointly from the revenues of the United States and the District of Columbia shall be audited by the auditor of the District of Columbia before being transmitted to the General Accounting Office, unless otherwise specifically provided in the law making such appropriations: *Provided,* That this provision shall not apply to disbursements on account of the United States Court of Appeals for the District of Columbia Circuit and the United States District Court for the District of Columbia, and for interest and sinking fund on the funded debt of the District of Columbia, which disbursement shall continue to be audited as heretofore provided by law.

DISBURSEMENTS, VOUCHERS AND SETTLEMENT OF ACCOUNTS

SEC. 47–309.[47] All taxes collected shall be paid into the Treasury of the United States, and the same, as

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States for the District of Columbia" for "Supreme Court of the District of Columbia."

Act June 25, 1948, eff. Sept. 1, 1948, as amended by act May 24, 1949, substituted "United States District Court for the District of Columbia" for "District Court of the United States for the District of Columbia."

TRANSFER OF FUNCTIONS

All functions of the Office of Auditor including the functions of all officers, employees and subordinate agencies were transferred to the Department of General Administration by Reorganization Order No. 3 of the Board of Commissioners dated Aug. 28, 1952, and effective Sept. 2, 1952. Reorganization Order No. 20 dated Nov. 10, 1952, transferred the functions of the auditor referred to in this section to the Accounting Officer, Finance Office, Department of General Administration. Reorganization Order No. 20 was superseded and replaced by Organization Order No. 121. Reorganization Order No. 3 and Organization Order No. 121 were revoked by Organization Order No. 3 of the Commissioner of the District of Columbia, dated Dec. 13, 1967. Parts III and IVC of the latter Order established within the newly created Department of General Administration, a Finance Office and prescribed the functions thereof. These functions were subsequently transferred to the Director of the Department of Finance and Revenue by Commissioner's Order [Organization Action] No. 69–96 dated Mar. 7, 1969. Functions pertaining to centralized accounting as set forth in C.O. No. 69–96 were transferred to the Director of the Office of Budget and Financial Management by Org. Ord. No. 30, dated Apr. 5, 1972.

The Orders are set out in the appendix to title 1, D.C. Code.

"General Accounting Office" was substituted for "accounting officers of the Treasury" in view of act June 10, 1921, which transferred certain functions of the Treasury Department to the General Accounting Office. See U.S. Code, title 31, sec. 44.

[47] June 11, 1878, 20 Stat. 105, ch. 180, sec. 4; June 10, 1921, 42 Stat. 24, ch. 18, sec. 305.

SUCCESSION IN GOVERNMENT

The District of Columbia Council and the office of Commissioner of the District of Columbia, as established by Reorg. Plan No. 3 of 1967, were abolished as of noon Jan. 2, 1975, by sec. 1–131, and replaced by the Council of the District of Columbia and the office of Mayor of the District of Columbia, respectively, as provided by secs. 1–141 and 1–161.

TRANSFER OF FUNCTIONS

The Office of the Auditor was abolished and the functions there-

well as the appropriations made by Congress for the expenses of the District of Columbia, shall be disbursed for the expenses of said District, on itemized vouchers, which shall have been audited and approved by the Auditor of the District of Columbia, certified by the Commissioner of the District of Columbia; and the accounts of said Commissioner, and the tax collectors, and all other officers required to account, shall be settled and adjusted by the General Accounting Office.

ACCOUNTING FOR DISBURSEMENTS

SEC. 47–310.[48] All moneys appropriated for the expenses of the government of the District of Columbia,

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of transferred to the Board of Commissioners of the District of Columbia by Reorg. Plan No. 5 of 1952. The executive functions of the Board of Commissioners were transferred to the Commissioner of the District of Columbia by sec. 401 of Reorg. Plan No. 3 of 1967.

All functions of the Office of the Auditor including the functions of all officers, employees and subordinate agencies were transferred to the Director, Department of General Administration by Reorganization Order No. 3 of the Board of Commissioners dated Aug. 28, 1952, and effective Sept. 2, 1952.

The functions of approving and auditing itemized vouchers for District expenses were transferred from the Auditor of the District of Columbia to the Accounting Officer, Finance Office, Department of General Administration by Reorganization Order No. 20 dated Nov. 10, 1952. Reorganization Order No. 20 was superseded and replaced by Organization Order No. 121. Reorganization Order No. 3 and Organization Order No. 121 were revoked by Organization Order No. 3 of the Commissioner of the District of Columbia, dated Dec. 13, 1967. Parts III and IVC of the latter Order established within the newly created Department of General Administration, a Finance Office and prescribed the functions therof. These functions were subsequently transferred to the Director of the Department of Finance and Revenue by Commissioner's Order [Organization Action] No. 69–96, dated Mar. 7, 1969. Functions pertaining to centralized accounting as set forth in C.O. No. 69–96 were transferred to the Director of the Office of Budget and Financial Management by Org. Ord. No. 30, dated Apr. 5, 1972.

The Plans and Orders are set out in the appendix to title I, D.C. Code. The Office of the Collector of Taxes was abolished and the functions thereof transferred, see note under sec. 47–301.

"General Accounting Office" was substituted for "accounting-officers of the Treasury Department" in view of act June 10, 1921, which transferred the functions of the Treasury Department with respect to accounting to the General Accounting Office. See 31 U.S.C. sec. 44.

[48] July 1, 1882, 22 Stat. 144, ch. 263, sec. 3; Mar. 3, 1883, 22 Stat. 470, ch. 95, sec. 2; June 10, 1921, 42 Stat. 24, ch. 18, sec. 304.

SUCCESSION IN GOVERNMENT

The District of Columbia Council and the office of Commissioner of the District of Columbia, as established by Reorg. Plan No. 3 of 1967, were abolished as of noon Jan. 2, 1975, by sec. 1–131, and replaced by the Council of the District of Columbia and the office of Mayor of the District of Columbia, respectively, as provided by secs. 1–141 and 1–161.

TRANSFER OF FUNCTIONS

The Office of the Auditor was abolished and the functions thereof transferred to the Board of Commissioners of the District of Columbia by Reorg. Plan No. 5 of 1952. The executive func-

together with all revenues of the District of Columbia from taxes or otherwise, shall be deposited in the Treasury of the United States, as required by the provisions of section 47–309, and shall be drawn therefrom only on requisition of the Commissioner of the District of Columbia (except that the moneys appropriated for interest and the sinking fund shall be drawn therefrom only on the requisition of the Treasurer of the United States), such requisition specifying the appropriation upon which the same is drawn; and in no case shall such appropriation be exceeded either in requisition or expenditure; and the accounts for all disbursements of the Commissioner of said District shall be made monthly to the General Accounting Office by the auditor of the District of Columbia, on vouchers certified by the Commissioner, as required by law.

MISCELLANEOUS TRUST-FUND DEPOSITS, DISTRICT OF COLUMBIA

SEC. 47–311.[49] All moneys received by the collector of taxes of the District of Columbia in the nature of

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tions of the Board of Commissioners were transferred to the Commissioner of the District of Columbia by sec. 401 of Reorg. Plan No. 3 of 1967.

All functions of the Office of the Auditor including the functions of all officers, employees and subordinate agencies were transferred to the Director, Department of General Administration by Reorganization Order No. 3 of the Board of Commissioners dated Aug. 28, 1952, and effective Sept. 2, 1952. The function of making monthly accounts for all disbursements of the Commissioners to the General Accounting Office was transferred from the auditor to the Accounting Officer in the Finance Office by Reorganization Order No. 20, dated Nov. 10, 1952. Reorganization Order No. 20 was superseded and replaced by Organization Order No. 121. Reorganization Order No. 3 and Organization Order No. 121 were revoked by Organization Order No. 3 of the Commissioner of the District of Columbia, dated Dec. 13, 1967. Parts III and IVC of the latter Order established within the newly created Department of General Administration, a Finance Office and prescribed the functions thereof. These functions were subsequently transferred to the Director of the Department of Finance and Revenue by Commissioner's Order [Organization Action] No. 69–96, dated Mar. 7, 1969. Functions pertaining to centralized accounting as set forth in C.O. No. 69–96 were transferred to the Director of the Office of Budget and Financial Management by Org. Ord. No. 30, dated Apr. 5, 1972.

The Plans and Orders are set out in the appendix to title 1.

"General Accounting Office" was substituted for "accounting officers of the Treasury" in view of act June 10, 1921, which transferred the functions of the Treasury Department with respect to accounting to the General Accounting Office. See 31 U.S.C. sec. 44.

[49] Apr. 27, 1904, 33 Stat. 368, ch. 1628; June 10, 1921. 42 Stat. 24, ch. 18, sec. 304.

SUCCESSION IN GOVERNMENT

The District of Columbia Council and the office of Commissioner of the District of Columbia, as established by Reorg. Plan No. 3 of 1967, were abolished as of noon Jan. 2, 1975, by sec. 1–131, and replaced by the Council of the District of Columbia and the

BEST DOCUMENT AVAILABLE

trust-fund deposits, the disposition of which is not provided for by law, and which had been on April 27, 1904, deposited by said collector with the Treasurer of the United States to the official credit of the disbursing officer of the District of Columbia, shall be deposited by the said collector in the Treasury of the United States to the credit of a permanent appropriation account, to be known and designated as "Miscellaneous trust-fund deposits, District of Columbia."

Necessary advances from said permanent appropriation account shall be made by the Secretary of the Treasury to the disbursing officer of the District of Columbia, upon requisition of the Commissioner of the District of Columbia for such amounts as may be required from time to time for necessary disbursements. The said disbursing officer shall make disbursements from such advances only upon itemized vouchers duly audited and approved by the auditor of the District of Columbia, and the accounts of said disbursing officer for all such disbursements shall be rendered to and audited by the General Accounting Office.

It shall be the duty of the auditor of the District of Columbia to keep separate accounts with each depositor for all trust-fund deposits received and deposited in accordance with the provisions of this section, showing the amounts received and deposited and the payments made on each individual account.

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office of Mayor of the District of Columbia, respectively, as provided by secs. 1–141 and 1–161.

TRANSFER OF FUNCTIONS

The Office of the Collector of Taxes, the Disbursing Office, and the Office of the Auditor were abolished and the functions thereof transferred, see notes under secs. 47–301, 47–112, and 47–120, respectively.

The functions of auditing and approving vouchers and of keeping separate accounts for trust-fund deposits were transferred from the auditor to the Accounting Office in the Finance Office by Reorganization Order No. 20, dated Nov. 10, 1952. Reorganization Order No. 20 was superseded and replaced by Organization Order No. 121. Organization Order No. 121 was revoked by Organization Order No. 3 of the Commissioner of the District of Columbia, dated Dec. 13, 1967. Parts III and IVC of the latter Order established within the newly created Department of General Administration, a Finance Office and prescribed the functions, thereof. These functions were subsequently transferred to the Director of the Department of Finance and Revenue by Commissioner's Order [Organization Action] No. 69–96, dated Mar. 7, 1969. Functions pertaining to centralized accounting as set forth in C.O. No. 69–96 were transferred to the Director of the Office of Budget and Financial Management by Org. Ord. No. 30, dated Apr. 5, 1972.

The Orders are set out in the appendix to title 1, D.C. Code.

"General Accounting Office" was substituted for "accounting officers of the Treasury" in view of act June 10, 1921, which transferred the functions of the Treasury Department with respect to certain accounting functions to the General Accounting Office. See 31 U.S.C. sec. 44.

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 subpenas 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 subpena 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 subpena 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.

* * * * *

FEDERAL ENERGY ADMINISTRATION ACT OF 1974

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

ADMINISTRATIVE PROVISIONS

15 U.S.C. 766

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.

* * * * *

ACCESS TO INFORMATION BY THE COMPTROLLER GENERAL

15 U.S.C. 771

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, not withstanding 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.

(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

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 June 30, 1976. 15 U.S.C. 761 nt

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FEDERAL 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 nt

(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 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.

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 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,

[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.

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.

CHILD NUTRITION ACT OF 1966

(Public Law 89–642, approved October 11, 1966, 80 Stat. 885)

* * * * *

SPECIAL SUPPLEMENTAL FOOD PROGRAM

SEC. 17.[52] * * * (e) State or local agencies or groups carrying out any program under this section shall maintain adequate medical records on the participants assisted to enable the Secretary [Agriculture] to determine and evaluate the benefits of the nutritional assistance provided under this section. The Secretary and Comptroller General of the United States shall submit preliminary evaluation reports to the Congress not later than October 1, 1974 and not later than March 30, 1975 submit reports containing an evaluation of the program provided under this section and making recommendations with regard to its continuation. 42 U.S.C. 1786

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 31 U.S.C. 1251 nt.

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

[52] Sec. 17 as added by Public Law 92–433, sec. 9, September 26, 1972, 86 Stat. 729, and amended by Public Law 93–150, sec. 6, November 7, 1973, 87 Stat. 563.

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.

* * * * *

EFFICIENCY STUDY

33 U.S.C. 1251 nts

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

PART B—APPROPRIATIONS AND EVALUATIONS[54]

* * * * *

Subpart 2—Planning and evaluation of federal education activities

* * * * *

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

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

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

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

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

EMERGENCY UNEMPLOYMENT COMPENSATION ACT OF 1974

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

* * * * *

26 U.S.C. 3304 nts

SEC. 104. (a) (1) Funds in the extended unemployment compensation account (as established by section 905 of the Social Security Act) of the Unemployment Trust Fund shall be used for the making of payments to States having agreements entered into under this Act.

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

(b) There are hereby authorized to be appropriated, without fiscal year limitation, to the extended unemployment compensation account, as repayable advances (without interest), such sums as may be necessary to carry out the purposes of this Act. Amounts appropriated as repayable advances and paid to the States under section 103 shall be repaid, without interest, as provided in section 905(d) of the Social Security Act.

FEDERAL-STATE EXTENDED UNEMPLOYMENT COMPENSATION ACT OF 1970

(Public Law 91-373. approved August 10, 1970, Title II, 84 Stat. 708)

PAYMENTS TO STATES

26 U.S.C. 3304 nts

SEC. 204. * * *

Certification

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

EMERGENCY UNEMPLOYMENT COMPENSATION

(Public Law 92–224, Decmeber 29, 1971, 85 Stat. 810 at 813–814)

TITLE II

SEC. 203. (a) There shall be paid to each State which has entered into an agreement under this title an amount equal to 100 per centum of the emergency compensation paid to individuals by the State pursuant to such agreement. 26 U.S.C. 3304 nts

(b) No payment shall be made to any State under this section in respect of compensation for which the State is entitled to reimbursement under the provisions of any Federal law other than this title.

(c) Sums payable to any State by reason of such State's having an agreement under this title shall be payable, either in advance or by way of reimbursement (as may be determined by the Secretary), in such amounts as the Secretary estimates the State will be entitled to receive under this title for each calendar month, reduced or increased, as the case may be, by any amount by which the Secretary finds that his estimates for any prior calendar month were greater or less than the amounts which would have been paid to the State. Such estimates may be made on the basis of such statistical, sampling, or other method as may be agreed upon by the Secretary and the State agency of the State involved.

SEC. 204. (a) (1) Funds in the extended unemployment compensation account (as established by section 905 of the Social Security Act) of the Unemployment Trust Fund shall be used for the making of payments to States having agreements entered into under this title.

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

TRADE ACT OF 1974

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

TITLE II—RELIEF FROM INJURY CAUSED BY IMPORT COMPETITION

19 U.S.C. 2313

* * * * *

CHAPTER 2—ADJUSTMENT ASSISTANCE FOR WORKERS

* * * * *

Subchater C—General provisions

* * * * *

SEC. 241. Payments to States.

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

BEST DOCUMENT AVAILABLE

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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EXECUTIVE BRANCH

EXPENSE ALLOWANCE OF THE PRESIDENT

(Based on sec. 1 of the act of June 25, 1948, 62 Stat. 672, amended by sec. 1(a) of the act of Jan. 19, 1949, 63 Stat. 4; and sec. 619(a) of the act of Oct. 20, 1951, 65 Stat. 569)

The President shall receive in full for his services during the term for which he shall have been elected compensation in the aggregate amount of $200,000 [1] a year, to be paid monthly, and in addition an expense allowance of $50,000 to assist in defraying expenses relating to or resulting from the discharge of his official duties, for which expense allowances no accounting, other than for income tax purposes, shall be made by him. 3 U.S.C. 102

TRAVELING EXPENSES OF THE PRESIDENT

(Based on sec. 1 of the act of June 25, 1948, 62 Stat. 672)

There may be expended for or on account of the traveling expenses of the President of the United States such sum as Congress may from time to time appropriate, not exceeding $40,000, per annum, such sum when appropriated to be expended in the discretion of the President and accounted for on his certificate solely. 3 U.S.C. 103

NOTE—The audit of these types of payments is limited to 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 the correct appropriations chargeable.

CENTRAL INTELLIGENCE AGENCY

(Based on the National Security Act of 1947, Public Law 253, 80th Cong., 61 Stat. 498; the Central Intelligency Agency Act of 1949, Public Law 110, 81st Cong., 63 Stat. 880; and sec. 21(b) (2) of Public Law 85-507, 72 Stat. 337)

In the performance of its functions, the Central Intelligence Agency is authorized to— 50 U.S.C. 403f

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[1] Rate provided by Public Law 91-1, approved Jan. 17, 1969 (83 Stat. 3).

(a) Transfer to and receive from other Government agencies such sums as may be approved by the Bureau of the Budget, for the performance of any of the functions or activities authorized under sections 403 and 405 of this title, and any other Government agency is authorized to transfer to or receive from the Agency such sums without regard to any provisions of law limiting or prohibiting transfers between appropriations. Sums transferred to the Agency in accordance with this paragraph may be expended for the purposes and under the authority of sections 403a–403c, 403e–403h, 403j of this title without regard to limitations of appropriations from which transferred;

* * * * *

50 U.S.C. 403j (b)

The sums made available to the Agency may be expended without regard to the provisions of law and regulations relating to the expenditure of Government funds; and for objects of a confidential, extraordinary or emergency nature, such expenditures to be accounted for solely on the certificate of the Director and every such certificate shall be deemed a sufficient voucher for the amount therein certified.

NOTE—Following the enactment of the Central Intelligence Agency Act of 1949, the then Director of the Agency requested that, notwithstanding the very broad and unusual powers granted to the Central Intelligence Agency by the act, an audit of expenditures at the site, as previously performed by the General Accounting Office, be continued. Accordingly, the General Accounting Office continued to make audits of vouchered expenditures, under the same arrangements that were in effect with the predecessor Central Intelligence Group. Arrangements were made by letters dated August 28, 1965, and June 29, 1951. However, in view of the provisions of section 8 of the Central Intelligence Agency Act, and the lack of access for any substantive review of agency policies and of its practices and procedures, an audit of voucher expenditures is not now being made.

DEPARTMENT OF AGRICULTURE

MILK MARKET ORDER OPERATIONS

(Based on the Agricultural Adjustment Act of 1933, as added by sec. 6 of the act of Aug. 24, 1935, 49 Stat. 761; and under the act of June 3, 1937, 50 Stat. 246)

7 U.S.C. 608d

SEC. 8. (d) (1) All parties to any marketing agreement, and all handlers subject to an order, shall severally, from time to time, upon the request of the Secretary, furnish him with such information as he finds to be necessary to enable him to ascertain and determine

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 hear-

ing 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

EMERGENCY OR EXTRAORDINARY EXPENSES

(Based on annual appropriation acts for the military establishment which included funds for emergency or extraordinary expenses to be expended on the approval or authority of the several secretaries. The quoted provisions are from the Department of Defense Appropriation Act, 1969, Public Law 90-580, approved Oct. 17, 1968, 82 Stat. 1120)

OPERATION AND MAINTENANCE, ARMY

82 Stat. 1122

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Army, * * * and not to exceed $4,690,000 for emergencies and extraordinary expenses, to be expended on the approval or authority of the Secretary of the Army, and payments may be made on his certificate of necessity for confidential military purposes, and his determination shall be final and conclusive upon the accounting officers of the Government; * * *

OPERATION AND MAINTENANCE, AIR FORCE

82 Stat. 1123

For expenses, not otherwise provided for, necessary for the operation, maintenance, and administration of the Air Force; * * * and not to exceed $3,311,000 for emergencies and extraordinary expenses, to be expended on the approval or authority of the Secretary of the Air Force, and payments may be made on his certificate of necessity for confidential military purposes, and his determination shall be final and conclusive upon the accounting officers of the Government; * * *

OPERATION AND MAINTENANCE, DEFENSE AGENCIES

82 Stat. 1123-1124

For expenses, not otherwise provided for, necessary for the operation and maintenance of activities and agencies of the Department of Defense (other than the military departments and the Office of Civil Defense). * * * and not to exceed $3,390,500 for emergency and extraordinary expenses, to be expended on the approval

or authority of the Secretary of Defense for such purposes as he deems appropriate, and his determination thereon shall be final and conclusive upon the accounting officers of the Government. * * *

CONFIDENTIAL MILITARY PURPOSES, DEFENSE

82 Stat. 1125

For emergencies and extraordinary expenses arising in the Department of Defense, to be expended on the approval or authority of the Secretary of Defense and such expenses may be accounted for solely on his certificate that the expenditures were necessary for confidential military purposes; $10,000,000: *Provided,* That a report of disbursements under this item of appropriation shall be made quarterly to Congress.

OPERATION AND MAINTENANCE, NAVY

82 Stat. 1122

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Navy and the Marine Corps, * * * and not to exceed $14,000,000 for emergency and extraordinary expenses, as authorized by section 7202 of title 10, United States Code, to be expended on the approval and authority of the Secretary and his determination shall be final and conclusive upon the accounting officers of the Government.

NAVY DEPARTMENT EMERGENCY AND EXTRAORDINARY 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 extra-

ordinary 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

40 U.S.C. 484j

(1) Under such regulations as he may prescribe, the Administrator is authorized in his discretion to denote 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.

(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 purposes, 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

Accounting Office is not authorized to audit the affairs of these donees to determine whether or not the surplus property received by them has been used so as to comply with the intent of the law.

A full and complete audit of these programs would require examination of the records of the donees. In some cases, as in our review of the surplus property program of the Department of Health, Education, and Welfare, the Office has examined such donee records by arrangements made with the donees with the assistance of the donating agency. * * *

DEPARTMENT OF THE ARMY

UNITED STATES SOLDIERS' HOME

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

LAWS GOVERNING ADMINISTRATION OF FUNDS APPROPRIATED FROM PERMANENT FUNDS

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

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

KERMIT ROOSEVELT FUND

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

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

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

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

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

DEPARTMENT OF THE NAVY

ACCOUNTING FOR APPROPRIATIONS FOR OBTAINING INFORMATION

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

31 U.S.C. 108

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

DEPARTMENT OF THE AIR FORCE

CIVIL AIR PATROL

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

10 U.S.C. 9441

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

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

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

(B) necessary related supplies and training aids; that are excess to the military departments;

(2) permit the use of such services and facilities of the Air Force as he considers to be needed by the Civil Air Patrol to carry out its mission; * * *

NOTE—It appears that an audit of CAP activities by GAO would be precluded in the absence of appropriate reservations on the part of the Government.

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM

(Based on 42 U.S.C. 1454; and the definition of "local grants-in-aid" in 42 U.S.C. 1460(d))

REQUIREMENTS FOR LOCAL GRANTS-IN-AID

Every contract for capital grants under this subchapter shall require local grants-in-aid in connection with the project involved. Such local grants-in-aid, together with the local grants-in-aid to be provided in connection with all other projects of the local public agency (or two or more local public agencies in the same municipality) on which contracts for capital grants have theretofore been made, shall be at least equal to the total of one-third of the aggregate net project costs of such projects undertaken on a two-thirds capital grant basis and one-fourth of the aggregate new project costs of such projects undertaken on a three-fourths capital grant basis. 42 U.S.C. 1454

NOTE—There is no provision in the statutes specifically authorizing the General Accounting Office to make audits of costs incurred by the donors of noncash grants-in-aid under this program. We have, however, been able to make arrangements to review the records of such donors through the cooperation of the donors and the Department of Housing and Urban Development.

DEPARTMENT OF THE INTERIOR

U.S. FISH AND WILDLIFE SERVICE

(Based on the act of Sept. 2, 1934, Public Law 415, 75th Cong., 50 Stat. 617; as amended, and the act of Aug. 9, 1950, Public Law 681, 81st Cong., 64 Stat. 430.)

COOPERATION OF SECRETARY OF THE INTERIOR WITH STATES; CONDITIONS

16 U.S.C. 669

The Secretary of the Interior is authorized to cooperate with the States, through their respective State fish and game departments, in wildlife-restoration projects * * * but no money apportioned under said section to any State shall be expended therein until its legislature, or other State agency authorized by the State constitution to make laws governing the conservation of wildlife shall have assented to the provisions of said sections and shall have passed laws for the conservation of wildlife * * * The Secretary of the Interior and the State fish and game department of each State accepting the benefits of said sections, shall agree upon the wildlife-restoration projects to be aided in such State under the terms of said sections and all projects shall conform to the standards fixed by the Secretary of the Interior.

SUBMISSION AND APPROVAL OF PROJECTS; SETTING FUNDS ASIDE

16 U.S.C. 669e

Any State desiring to avail itself of the benefits of sections 669–669b and 669c–669i of this title shall by its State fish and game department submit to the Secretary of the Interior full and detailed statements of any wildlife-restoration project proposed for that State. * * * Items included for engineering, inspection, and unforeseen contingencies in connection with any works to be constructed shall not exceed 10 per centum of the cost of such works and shall be paid by the State as a part of its contribution to the total cost of such works. If the Secretary of the Interior approves the plans, specifications, and estimates for the project, he shall notify the State fish and game department and immediately certify the fact to the Secretary of the Treasury. The Secretary of the Treasury shall thereupon set aside so much of said fund as represents the share of the United States payable under said sections on account of such project, which sum so set aside shall not exceed 75 per centum of the total estimated cost thereof. No payment of any money apportioned under said sections shall be made on any project until such statement of the project and the plans, specifications, and estimates thereof shall have been submitted to and approved by the Secretary of the Interior.

COOPERATION BETWEEN FEDERAL GOVERNMENT AND STATE FISH AND GAME DEPARTMENTS; CONDITIONS ON EXPENDITURE OF FUNDS

16 U.S.C. 777

The Secretary of the Interior is authorized and directed to cooperate with the States through their respective State fish and game departments in fish restoration and management projects as hereinafter set forth: No money apportioned under this chapter to any State, except as hereinafter provided, shall be expended therein until its legislature, or other State agency authorized by the State constitution to make laws governing the conservation of fish, shall have assented to the provisions of this chapter and shall have passed laws for the conservation of fish, which shall include a prohibition against the diversion of license fees paid by fishermen for any other purpose than the administration of said State fish and game department, * * *. The Secretary of the Interior and the State fish and game department of each State accepting the benefits of this chapter shall agree upon the fish restoration and management projects to be aided in such State under the terms of this chapter, and all projects shall conform to the standards fixed by the Secretary of the Interior.

SUBMISSION BY STATE OF DETAILED STATEMENT OF PROJECTS; APPROVAL; LIMITATION ON CERTAIN CONSTRUCTION ITEMS; LIMITATION ON UNITED STATES SHARE OF PROJECT COSTS

16 U.S.C. 777e

Any State desiring to avail itself of the benefits of this chapter shall, by its State fish and game department submit to the Secretary of the Interior full and detailed statement of any fish restoration and management project proposed for that State. *Provided, however,* * * *

Items included for engineering, inspection, and unforseen contingencies in connection with any works to be constructed shall not exceed 10 per centum of the cost of such works and shall be paid by the State as a part of its contribution to the total cost of such works. If the Secretary of the Interior approves the plans, specifications, and estimates for the project, he shall notify the State fish and game department and immediately certify the fact to the Secretary of the Treasury. The Secretary of the Treasury shall thereupon set aside so much of said appropriation as represents the share of the United States payable under this chapter on account of such project, which sum so set aside shall not exceed 75 per centum of the total estimated cost thereof.

NOTE—The General Accounting Office does not have specific legal authority to examine the records of the States or of the contractors employed by the States.

However, we can require the Bureau of Sport Fisheries and Wildlife to obtain from the States any documents that are necessary to support the disbursement of Government funds.

Since the Federal-aid program accounts for approximately 50 percent of all expenditures made by the Bureau of Sport Fisheries and Wildlife, the General Accounting Office, in connection with its audit of the Bureau, is interested in examining program costs at the State level. During our reviews of the Bureau's activities, arrangements have been made for our audiors, accompanied by Bureau representatives, to review program costs in State offices.

OFFICE OF TERRITORIES

GOVERNMENT OF AMERICAN SAMOA

(Based on the act of Feb., 20, 1929, 45 Stat. 1253; the act of Sept. 25, 1962, Public Law 87-688, 76 Stat. 586, and annual appropriation acts)

ISLANDS OF TUTUILA, MANUA, AND EASTERN SAMOA; CEDED TO AND ACCEPTED BY UNITED STATES; REVENUE; GOVERNMENT * * *

48 U.S.C. 1661

(b) The existing laws of the United States relative to public lands shall not apply to such lands in the said islands of eastern Samoa; but the Congress of the United States shall enact special laws for their management and disposition; *Provided,* That all revenue from or proceeds of the same, except as regards such part thereof as may be used or occupied for the civil, military, or naval purposes of the United States or may be assigned for the use of the local government, shall be used solely for the benefit of the inhabitants of the said islands of eastern Samoa for educational and other public purposes.

(c) Until Congress shall provide for the government of such islands, all civil, judicial, and military powers shall be vested in such person or persons and shall be exercised in such manner as the President of the United States shall direct; and the President shall have power to remove said officers and fill the vacancies so occasioned.

EXTENSION OF SCIENTIFIC, TECHNICAL, AND OTHER ASSISTANCE; GRANT-IN-AID PROGRAM RESTRICTION; LIMITATION ON EXPENDITURES

48 U.S.C. 1666

Upon request of the Secretary of the Interior—

(a) the head of any Federal department, agency, or corporation may, notwithstanding any other provision of law, extend to American Samoa, without reimbursement, such scientific, technical, and other assistance under any program which it administers as, in the

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.

ADMINISTRATION OF TERRITORIES

(Department of the Interior and Related Agencies Appropriation Act, 1969, Public Law 90-425, approved July 26, 1968, 82 Stat. 425)

For expenses necessary for the administration of territories and for the departmental administration of the Trust Territory of the Pacific Islands, under the jurisdiction of the Department of the Interior, including expenses of the offices of the Governors of Guam and American Samoa, as authorized by law (48 U.S.C., secs. 1422, 1661 (c)); salaries of the Governor of the Virgin Islands, the Government Secretary, the Government Comptroller, and the members of the immediate staffs as authorized by law (48 U.S.C. 1591, 72 Stat. 1095); compensation and mileage of members of the legislature in American Samoa as authorized by law (48 U.S.C. sec. 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; loans and grants to Guam, as authorized by law (Public Law 88-170); and personal services, household equipment and furnishings, and utilities necessary in the operation of the houses of the Governors of Guam and American Samoa; $13,747,000, to remain available until expended. 82 Stat. 425

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 con-

sidered 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.

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.

(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

(Based on provisions in annual appropriation acts for the Federal Bureau of Investigation. From Department of Justice Appropriation Act, 1969, Public Law 90–470, approved Aug. 9, 1968, 82 Stat. 673)

For expenses necessary for the detection and prosecution of crimes against the United States; * * * 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; $207,450,000: 82 Stat. 674

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

IMMIGRATION AND NATURALIZATION SERVICE

(Based on provisions in annual appropriation acts for Immigration and Naturalization Service. From Department of Justice Appropriation Act, 1969, Public Law 90–470, approved Aug. 9, 1968, 82 Stat. 673)

82 Stat. 675–676

For expenses, not otherwise provided for, necessary for the administration and enforcement of the laws relating to immigration, naturalization, and alien registration, * * * 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.

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)

28 U.S.C. 716–71

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,

1951, A-9073, the Director, Office of Alien Property, was advised that the Office of Alien Property was not subject to audit by this Office. There have been no legislative changes which would alter the conclusion reached in this decision. The Office of Alien Property was terminated as an organizational entity on June 30, 1966. Any remaining functions are vested in the Assistant Attorney General, Civil Division who will discharge such pursuant to the Trading with the Enemy Act, the International Claims Settlement Act, as amended, and other pertinent statutes.

DEPARTMENT OF LABOR

COMPENSATION FOR WORK INJURIES

(Ch. 81, Title 5, U.S. Code)

SEC. 8128. Review of Award.

* * * * *

(b) The action of the Secretary or his designee in allowing or denying a payment under this subchapter is—

(1) final and conclusive for all purposes and with respect to all questions of law and fact; and

(2) not subject to review by another official of the United States or by a court by mandamus or otherwise.

Credit shall be allowed in the accounts of a certifying or disbursing official for payment in accordance with that action.

SEC. 8149. Regulations

* * * * *

The Secretary of Labor may prescribe rules and regulations necessary for the administration and enforcement of this subchapter including rules and regulations for the conduct of hearings under section 8124 of this title. The rules and regulations shall provide for an Employee's Compensation Appeals Board of three individuals designated or appointed by the Secretary with authority to hear and, subject to applicable law and the rules and regulations of the Secretary, make final decisions on appeals taken from determinations and awards with respect to claims of employees. * * *

NOTE—Our audit authority in the program administered by this agency is limited by the provision that, any claim presented under or authorized by the statute, if supported by competent evidence, shall not be subject to review by any other administrative or accounting officer, employee, or agent of the United States.

The language providing that the Secretary's findings and decisions relating to compensation claims "shall

not be subject to review," relates to the finality of such determinations. The limitation does not deny us access to the Bureau's files and claim records, nor does it prevent us from reporting on matters which, in our opinion, warrant disclosure.

BUREAU OF EMPLOYMENT SECURITY

(Based on the act of June 6, 1933, 48 Stat. 114, as amended)

APPROPRIATIONS; CERTIFICATION FOR PAYMENT TO STATES

29 U.S.C. 49d

(a) There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such amounts from time to time as the Congress may deem necessary to carry out the purposes of sections 49–49c, 49d, 49g, 49h, 49j, and 49k of this title and section 338 of title 39.

(b) The Secretary shall from time to time certify to the Secretary of the Treasury for payment to each State which, (i) except in the case of Guam and the Virgin Islands, has an unemployment compensation law approved by the Secretary under the Federal Unemployment Tax Act and is found to be in compliance with section 503 of Title 42 and (ii) is found to be in compliance with sections 49–49c, 49d, 49g, 49h, 49j, and 49k of this title and section 338 of title 39, such amounts as the Secretary determines to be necessary for the proper and efficient administration of its public employment offices.

NOTE—The Bureau makes Federal grants to States for expenses involved in administering State employment security programs. With the cooperation of the Department satisfactory arrangements have been made to carry out audit work in State employment security organizations.

DEPARTMENT OF STATE

ADMINISTRATION OF FOREIGN AFFAIRS

(Based on sec. 291, Revised Statutes)

SETTLEMENT OF EXPENSES OF INTERCOURSE WITH FOREIGN NATIONS

31 U.S.C. 107

Whenever any sum of money has been or shall be issued, from the Treasury, for the purposes of intercourse or treaty with foreign nations, in pursuance of any law, the President is authorized to cause the same to be duly settled annually with the General Accounting Office, by causing the same to be accounted for, specifi-

cally, if the expenditure may, in his judgment, 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.

EMERGENCIES IN THE DIPLOMATIC AND CONSULAR SERVICE

(Department of State Appropriations Act, 1969, Public Law 90–470, approved Aug. 9, 1968, 82 Stat. 667)

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), $1,600,000. 82 Stat. 669

NOTE—Payments from this appropriation are made on a special voucher form known as Certificate of Expenditure. These documents are included in the accounts of the Department of State submitted for audit and settlement. Our audit is restricted to comparing the amounts on the Certificates of Expenditure with those on the Statement of Transactions and ascertaining whether the individual certifying the payments has been properly authorized to certify.

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

22 U.S.C. 1623(h)

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.

DEPARTMENT OF THE TREASURY

COMPTROLLER OF THE CURRENCY

(Based on sec. 5230, Revised Statutes, as amended)

APPOINTMENT OF EXAMINERS; EXAMINATION OF MEMBER BANKS, STATE BANKS, AND TRUST COMPANIES; REPORTS

The Comptroller of the Currency, with the approval of the Secretary of the Treasury, shall appoint examiners who shall examine every national bank twice in each calendar year, * * * The expenses of examinations of such affiliates may be assessed by the Comptroller of the Currency upon the affiliates examined in proportion to assets or resources held by the affiliated upon the dates of examination of the various affiliates. * * * the employment and compensation of examiners, chief examiners, reviewing examiners, assistant examiners, and of the other employees of the office of the Comptroller of the Currency whose compensation is and shall be paid from assessments on banks or affiliates thereof shall be without regard to the provisions of other laws applicable to officers or employees of the United States. The funds derived from such assessments may be deposited by the Comptroller of the Currency in accordance with the provisions of section 192 of this title and shall not be construed to be Government funds or appropriated monies; and the Comptroller of the Currency is authorized and empowered to prescribe regulations governing the computation and assessment of the expenses of examinations herein provided for and the collection of such assessments from the banks and/or affiliates examined. 12 U.S.C. 481

NOTE—The expenses of the Office of the Comptroller of the Currency—aside from his annual salary as fixed by law—are paid from assessments levied against member banks and affiliates of the Federal Reserve System. With respect to funds derived from such assessments, it specifically is provided (12 U.S.C. 481) that they shall not be construed to be Government funds or appropriated moneys—language identical to that used to describe the funds obtained by assessment upon Federal Reserve banks to defray the expenses of the Board of Governors of the Federal Reserve System. For the same reasons which are set forth under the Federal Reserve System, see p. C–23, the General Accounting Office lacks authority to audit the operations of this agency.

INTERNAL REVENUE SERVICE

(Based on the Internal Revenue Code of 1954, approved Aug. 16, 1954, 68A Stat. 753)

PUBLIC RECORD AND INSPECTION

26 U.S.C. 6103

(1) Returns made with respect to taxes imposed by chapters 1, 2, 3, and 6 upon which the tax has been determined by the Secretary or his delegate shall constitute public records; but, except as hereinafter provided in this section, they shall be open to inspection only upon order of the President and under rules and regulations prescribed by the Secretary or his delegate and approved by the President.

NOTE—There are no restrictions on the authority of the General Accounting Office to audit the administrative expenditures of this agency.

However, the nature and full effectiveness of our audit of tax collection matters is dependent upon access to tax returns and related information with respect to which restrictions exist. Under existing law, the General Accounting Office does not have access to individual income tax returns except when permission for examination is granted under 26 U.S.C. 6103(a). Similarly, except with permission under section 6103(a), the General Accounting Office does not have access to taxpayer information of such a nature that it would fall within the categories of information precluded from disclosure by 26 U.S.C. 7213(a)(1).

INDEPENDENT AGENCIES

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

(Ch. 83, Title 5, U.S. Code)

SEC. 8347. Administrative Regulations. * * *

* * * * *

5 U.S.C. 8347 (c)

(c) The Commission shall determine questions of disability and dependency arising under this subchapter. The decisions of the Commission concerning these matters are final and conclusive and are not subject to review. The Commission may direct at any time such medical or other examinations as it considers necessary to determine the facts concerning disability or dependency of an individual receiving or applying for annuity under this subchapter. The Commission may suspend or deny annuity for failure to submit to examination.

NOTE—While the above provision precludes our issuance of formal exceptions on questions of dependency and disability, it does not prevent us from obtaining and

examining the files and records of the Commission, nor does it prevent us from reporting on matters which, in our opinion, warrant disclosure.

FEDERAL RESERVE SYSTEM

(Based on the Federal Reserve Act, approved Dec. 23, 1913, 38 Stat. 251, as amended, see U.S. Code for amendments)

ASSESSMENTS UPON FEDERAL RESERVE BANKS TO PAY EXPENSES

The Board of Governors of the Federal Reserve System shall have power to levy semiannually upon the Federal reserve banks, in proportion to their capital stock and surplus, an assessment sufficient to pay its estimated expenses and the salaries of its members and employees for the half year succeeding the levying of such assessment, together with any deficit carried forward from the preceding half year and such assessments may include amounts sufficient to provide for the acquisition by the Board in its own name of such site or building in the District of Columbia as in its judgment alone shall be necessary for the purpose of providing suitable and adequate quarters for the performance of its functions. * * * 12 U.S.C. 243

PRINCIPAL OFFICES OF BOARD; CHAIRMAN OF BOARD; OBLIGATIONS AND EXPENSES

The principal offices of the Board shall be in the District of Columbia. At meetings of the Board the chairman shall preside, and, in his absence, the vice chairman shall preside. In the absence of the chairman and the vice chairman, the Board shall elect a member to act as chairman pro tempore. The Board shall determine and prescribe the manner in which its obligations shall be incurred and its disbursements and expenses allowed and paid, and may leave on deposit in the Federal Reserve banks the proceeds of assessments levied upon them to defray its estimated expenses and the salaries of its members and employees, whose employment, compensation, leave, and expenses shall be governed solely by the provisions of this chapter and rules and regulations of the Board not inconsistent therewith; and funds derived from such assessments shall not be construed to be Government funds or appropriated moneys. 12 U.S.C. 244

NOTE—The Board of Governors of the Federal Reserve System is authorized by law (12 U.S.C. 243), to levy assessments against Federal Reserve banks to pay the expenses of the Board. The Board is authorized to determine and prescribe the manner in which its obliga-

tions shall be incurred and its expenses allowed and paid. Further, it specifically is provided (12 U.S.C. 244), that funds derived from the assessments against Federal Reserve banks to defray the expenses of the Board "shall not be construed to be Government funds or appropriated moneys."

In view of the broad authority conferred upon the Board to determine and prescribe the manner of incurring obligations and to pay its expenses and the fact that funds used to defray the expenses of the Board are not Government funds or appropriated moneys, together with the rule, as set out in 12 U.S.C. 484, that no bank is subject to any visitorial powers other than authorized by law, or vested in the courts, or as shall be exercised or directed by the Congress or by either House thereof or by any committee of the Congress or of either House duly authorized, it is the opinion of the Comptroller General that the General Accounting Office would be unable to undertake an audit of the activities of the Board and the Federal Reserve banks without specific authority of the Congress.

SMITHSONIAN INSTITUTION

(Based on the act of Aug. 10, 1846, 9 Stat. 102, as amended)

DISBURSEMENTS

20 U.S.C. 57

Whenever money is required for the payment of the debts or performance of the contracts of the institution, incurred or entered into in conformity with the provisions of sections 41–46, 48, 50, 51–57, and 67 of this title, or for making the purchases and executing the objects authorized by said sections, the Board of Regents, or the executive committee thereof, may certify to the chancellor and secretary of the board that such sum of money is required, whereupon they shall examine the same, and if they shall approve thereof, shall certify the same to the proper officer of the Treasury for payment. The board shall submit to Congress, at each session thereof, a report of the operations, expenditures, and condittion of the institution.

ANNUAL REPORT OF SALARIES

20 U.S.C. 58

A report in detail, for the preceding fiscal year, shall be made to Congress annually of the salaries of all officers and employees paid from appropriations under the Smithsonian Institution.

NOTE—In addition to the original Smithsonian endowment, the Smithsonian Institution holds and administers a number of special funds for purposes stipulated by their donors.

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.

JOHN F. KENNEDY CENTER FOR THE PERFORMING ARTS

(Based on the act of Sept. 2, 1958, Public Law 85–874, 72 Stat. 1698, as amended)

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. 72 Stat. 1699

NOTE—The John F. Kennedy Center for the Performing Arts (formerly called the National Cultural Center), was established as a bureau in the Smithsonian Institution by the act of September 2, 1958, 72 Stat. 1698, as amended. Under the act the actions of the Center's Board of Trustees, including any payment made or directed to be made by it from trust funds, are not subject to review by any officer or agency other than a court of law.

In view of the reporting requirements set forth in 20 U.S.C. 57, above, it has never been the position of our Office that an audit of the trust funds mentioned above should be undertaken.

RAILROAD RETIREMENT BOARD

THE RAILROAD RETIREMENT ACT OF 1974

(Public Law 93–445, October 16, 1974, 88 Stat. 305)[3]

45 U.S.C. 231f

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.

* * * * *

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

[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, effffective January 1, 1975. The Act, as thus amended and revised was redesignated the Railroad Retirement Act of 1974.

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

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.

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.

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) Federal Flood Insurance Act of 1956, p. B–19
(9) Foreign Assistance Act of 1961, p. B–26
(10) Foreign Assistance and Related Programs Appropriation Act, 1974, p. B–32
(11) Exchange Stabilization Fund, p. B–39

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LEGISLATIVE BRANCH

THE SENATE

EXPENSE ALLOWANCE OF THE VICE PRESIDENT

(Based on the act of Jan. 19, 1949, 63 Stat. 4, as amended)

There shall be paid to the Vice President in equal monthly installments an expense allowance of $10,000 per annum to assist in defraying expenses relating to or resulting from the discharge of his official duties, for which no accounting, other than for income tax purposes, shall be made by him. 3 U.S.C. 111

NOTE—Our examination of these payments, which are reported on abstracts of disbursements submitted by the Secretary of the Senate, is limited to determining that the total does not exceed the statutory limitation.

SALARY AND MILEAGE ACCOUNTS OF SENATORS

(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

MILEAGE OF THE PRESIDENT OF THE SENATE

(Based on the act of July 8, 1935, 49 Stat. 459)

On and after July 8, 1935, the President of the Senate shall be paid mileage at the same rate and in the manner as now allowed by law to Senators and Members of the House of Representatives. 2 U.S.C. 43a

NOTE—Our examination of these two types of payments, which are reported on abstracts of disbursements submitted by the Secretary of the Senate, is limited to determining whether the payments are certified by the President of the Senate.

PAYMENTS FROM CONTINGENCY FUND OF THE SENATE

(Based on the act of Oct. 2, 1888, 25 Stat. 546, as amended)

2 U.S.C. 68

No payment shall be made from the contingent fund of the Senate unless sanctioned by the Committee on Rules and Administration of the Senate. Payments made upon vouchers approved by said Committee shall be deemed, held, and taken, and are declared to be conclusive upon all the departments and officers of the Government: *Provided,* That no payment shall be made from said contingent fund as additional salary or compensation to any officer or employee of the Senate.

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 of the Committee on Rules and Administration, and show that the correct appropriation is being charged.

THE HOUSE OF REPRESENTATIVES

EXPENSE ALLOWANCE FOR SPEAKER OF THE HOUSE OF REPRESENTATIVES

(Based on the act of Jan. 19, 1949, 63 Stat. 4, as amended)

2 U.S.C. 31(b)

There shall be paid to the Speaker of the House of Representatives in equal monthly installments an expense allowance of $10,000 per annum (which shall be in lieu of the allowance provided by section 601(b) of the Legislative Reorganization Act of 1946, as amended) to assist in defraying expenses relating to or resulting from the discharge of his official duties, for which no accounting, other than for income tax purposes, shall be made by him.

NOTE—Our audit of these payments is limited to determining that the total payments are within the statutory limitation.

PAYMENTS FROM CONTINGENCY FUND OF HOUSE OF REPRESENTATIVES

(Based on the act of Oct. 2, 1888, 25 Stat. 546, as amended)

2 U.S.C. 95

No payment shall be made from the contingent fund of the House of Representatives unless sanctioned by the Committee on House Administration of the House of Representatives. Payments from the contingent fund made upon vouchers approved by said committee shall be deemed, held, and taken, and are declared to be con-

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.

UNITED STATES GROUPS—INTERNATIONAL CONFERENCES

NORTH ATLANTIC ASSEMBLY

(Based on 84 Public Law 689, 70 Stat. 523 as amended by Public Law 90–137, 81 Stat. 463)

The certificate of the Chairman of the House delegation and the Senate delegation of the North Atlantic Assembly shall on and after July 11, 1956, be final and conclusive upon the accounting officers in the auditing of the accounts of the United States Group of the North Atlantic Assembly. 22 U.S.C. 276g

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CANADA-UNITED STATES PARLIAMENTARY GROUP

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

22 U.S.C. 276g

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.

MEXICO-UNITED STATES PARLIAMENTARY GROUP

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

22 U.S.C. 276k

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 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.

ARCHITECT OF THE CAPITOL

SPECIAL DEPOSIT ACCOUNT OF THE HOUSE OF REPRESENTATIVES RESTAURANTS

(Based on the act of Oct. 9, 1940, ch. 780, sec. 208, 54 Stat. 1056)

40 U.S.C. 174k(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.

SPECIAL DEPOSIT ACCOUNT OF THE SENATE RESTAURANTS

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

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. 40 U.S.C. 174j5

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.

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JUDICIAL BRANCH

SUPREME COURT

CLERK

(Based on 28 U.S.C. 671(d))

The clerks 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).

MISCELLANEOUS EXPENSES

(Based on annual appropriations acts. The following from the Judiciary Appropriation Act, 1969, Public Law 90-470, approved Aug. 9, 1968, 82 Stat. 683)

For miscellaneous expenses, to be expended as the Chief Justice may approve, $140,000. 82 Stat. 683

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.

DISTRICT OF COLUMBIA GOVERNMENT

(Based on provisions in annual appropriation acts. The following from the District of Columbia Appropriation Act, 1969, Public Law 90-473, approved Aug. 10, 1968, 82 Stat. 694)

GENERAL OPERATING EXPENSES

82 Stat. 695

General operating expenses, $31,770,000, of which $470,500 shall be payable from the highway fund (including $59,000 from the motor-vehicle parking account), $80,000 from the water fund, and $59,000 from the sanitary sewage works fund: *Provided,* That the certificates of the Commissioner (for $2,500) and of the Chairman of the City Council (for $2,500) shall be sufficient voucher for expenditures from this appropriation for such purposes, exclusive of ceremony expenses, as they may respectively deem necessary: * * *

INCOME TAX INFORMATION

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

D.C. Code 47–1564c

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: * * *

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.

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.

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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LEGISLATION CONTAINING PROVISIONS GIVING THE GENERAL ACCOUNTING OFFICE ACCESS TO RECORDS OF RECIPIENTS OF FEDERAL LOANS AND GRANTS

NATIONAL INSTITUTE OF CORRECTIONS

(Chapter 319, Title 18, United States Code)[1]

SEC. 4352. * * * (c) Each recipient of assistance under this shall keep such records as the Institute 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.

(d) The Institute, and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for purposes of audit and examinations to any books, documents, papers, and records of the recipients that are pertinent to the grants received under this chapter.

(e) The provision of this section shall apply to all recipients of assistance under this title, whether by direct grant or contract from the Institute or by subgrant or subcontract from primary grantees or contractors of the Institute.

ALCOHOL AND DRUG ABUSE EDUCATION ACT[2]

(Public Law 91–527, approved December 3, 1970, 84 Stat. 1385)

21 U.S.C. 1003

SEC. 4.[3] (a) Each recipient of Federal assistance under this Act, pursuant to grants, subgrants, contracts, subcontracts, loans, or other arrangements, entered into other than by formal advertising, and which are otherwise authorized by this Act, shall keep such records as the Commissioner [of Education] shall prescribe, including records which fully disclose the amount

[1] Chap. 319 as added to Title 18 of the United States Code by the Juvenile Justice and Delinquency Prevention Act of 1974, Pub. L. 93–415, title V, sec. 521, September 7, 1974, 88 Stat. 1139.

[2] The Alcohol and Drug Abuse Education Act formerly the Drug Abuse Education Act of 1970 was renamed by Pub. L. 93–422, sec. 2(a), September 21, 1974, 88 Stat. 1154.

[3] Sec. 4. as amended by Pub. L. 93–422, sec. 2(d), September 21, 1974, 88 Stat. 1157.

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, 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 HEW] and the Comptroller General of the United States or any of their duly authorized representatives, shall, until the expiration of three years after completion of the project or undertaking referred to in subsection (a) of this section, 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 Secretary or the Comptroller General may be related or pertinent to the grants, subgrants, contracts, subcontracts, loans, or other arrangements referred to in subsection (a).

CLEAN AIR ACT

(Public Law 88–206, approved Dec. 17, 1963, 77 Stat. 392)

42 U.S.C. 1857j

SEC. 11. (b) The Secretary of Health, Education, and Welfare and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examinations to any books, documents, papers, and records of the recipients that are pertinent to the grants received under this Act.

TRADE EXPANSION ACT

(Public Law 87–794, approved Oct. 11, 1962, 76 Stat.872)

19 U.S.C. 1918

SEC. 318. (a) Each recipient of adjustment assistance under section 313, 314, or 317 shall keep records which fully disclose the amount and disposition by such recipient of the proceeds, if any, of such adjustment assistance, and which will facilitate an effective audit. The recipient shall also keep such other records as the Secretary (of Commerce) may prescribe.

(b) The Secretary (of Commerce) and the Comptroller General of the United States shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient pertaining to adjustment assistance under section 313, 314, or 317.

AIRPORT AND AIRWAY DEVELOPMENT ACT OF 1970

(Public Law 91–258, approved May 21, 1970, Title I, 84 Stat. 219)[4]

PART II—AIRPORT AND AIRWAY DEVELOPMENT

* * * * *

SEC. 26. Access to Records. 49 U.S.C. 1726

(a) RECORDKEEPING REQUIREMENTS.—Each recipient of a grant under this part shall keep such records as the Secretary may prescribe, including records which fully disclose the amount and the disposition by the recipient of the proceeds of the grant, the total cost of the plan or program in connection with which the grant is given or used, and the amount and nature of that portion of the cost of the plan or program supplied by other sources, and such other records as will facilitate an effective audit.

(b) AUDIT AND EXAMINATION.—The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient that are pertinent to grants received under this part.

(c) AUDIT REPORTS.—In any case in which an independent audit is made of the accounts of a recipient of a grant under this part relating to the disposition of the proceeds of such grant or relating to the plan or program in connection with which the grant was given or used, the recipient shall file a certified copy of such audit with the Comptroller General of the United States not later than six months following the close of the fiscal year for which the audit was made. On or before January 3 of each year the Comptroller General shall make a report to the Congress describing the results of each audit conducted or reviewed by him under this section during the preceding fiscal year. The Comptroller General shall prescribe such regulations as he may deem necessary to carry out the provisions of this subsection.

(d) WITHHOLDING INFORMATION.—Nothing in this section shall authorize the withholding of information by the Secretary or the Comptroller General of the United States, or any officer or employee under the control of either of them, from the duly authorized committees of the Congress.

NOTE—Section 21 of the Federal Airport Act, Act of May 13, 1946, ch. 251, as added by Pub. L. 88–280, sec. 13, March 11, 1964, 78 Stat. 162, which was similar to subsecs. (a) and (b) of section 26, was repealed by Pub. L. 91–258, sec. 52(a), May 21, 1970, 84 Stat. 235.

[4] Sec. 1 of Pub. L. 91–258 provides that title I of such act may be cited as the "Airport and Airway Development Act of 1970."

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 A.—GRANTS AND FACILITIES

* * * * *

RECORDS

47 U.S.C. 393

SEC. 393.[5] (a) Each recipient of assistance under this subpart shall keep such records as may be reasonably necessary to enable the Secretary [of HEW] to carry out his functions under this subpart, including records which fully disclose the amount and the disposition by such recipeint 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 Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient that are pertinent to assistance received under this subpart.

FEDERAL CIVIL DEFENSE ACT OF 1950

(Act of January 12, 1951, ch. 1228, 64 Stat. 1245)

50 U.S.C. App. 2286

SEC. 205.[6] * * * (a) Plans submitted (by States for civil defense projects) under this section shall—

* * * * *

(6) make available to duly authorized representatives of the Administrator (of Federal Civil De-

[5] Sec. 393 as added by Pub. L. 87-447, May 1, 1962, 76 Stat. 66, and amended by Pub. L. 90-129, sec. 201(2), November 7, 1967, 81 Stat. 367.

[6] Sec. 205 as added by Pub. L. 85-606, sec. 4, August 8, 1958, and amended by Pub. L. 88-335, June 30, 1964, 78 Stat. 231; Pub. L. 90-336, June 10, 1968, 82 Stat. 175; Pub. L. 92-360, sec. 1 (1), August 2, 1972, 86 Stat. 503.

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

* * * * *

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

AIRCRAFT LOAN GUARANTY PROGRAM

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

SEC. 6.[7] * * * (c) The Secretary (of Commerce)[8] shall make available to the Comptroller General of the United States such information with respect to the loan guaranty program under this Act as the Comptroller general may require to carry out his duties under the Budget and Accounting Act, 1921. 49 U.S.C. 1324 nt

NATIONAL HISTORICAL PUBLICATIONS COMMISSION

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

SEC. 2506. (b) The Administrator [of General Services] and the Comptroller General of the United States or their authorized representatives shall have access for the purposes of audit and examination to books, documents, papers, and records of the recipients that are pertinent to the grants received under section 2504 of this title. 44 U.S.C. 2506(b)

LAND AND WATER CONSERVATION FUND ACT OF 1965

(Public Law 88–578, approved Sept. 3, 1964, 78 Stat. 897)

SEC. 5. (f) * * * Each recipient of assistance under this Act shall keep such records as the Secretary of the Interior shall prescribe, including records which fully disclose the amount and the disposition by such recipient of the proceeds of such assistance, the total cost of the project or undertaking in connection with which such assistance is given or used, and the amount 16 U.S.C. 4601–8(b)

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

[8] Functions were transferred to Department of Transportation by Pub. L. 89–670, October 15, 1966, 80 Stat. 931.

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.

The Secretary of the Interior 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.

STATE TECHNICAL SERVICES ACT OF 1965

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

15 U.S.C. 1868

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

WATER QUALITY ACT OF 1965

(Public Law 89–234, approved Oct. 2, 1965, 79 Stat. 903)

33 U.S.C. 466i(e)

SEC. 6. (e) The Secretary [of Health, Education, and Welfare] and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipients that are pertinent to the grants received under this Act.

WATER RESOURCES PLANNING ACT

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

42 U.S.C. 1962c–6

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

MENTAL RETARDATION FACILITIES AND COMMUNITY MENTAL HEALTH CENTERS CONSTRUCTION ACT OF 1963

(Public Law 88–164, approved October 31, 1963, 77 Stat. 282)

SEC. 408.[9] (b) The Secretary (of Health, Education, and Welfare) and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipients that are pertinent to the assistance received under this Act. 42 U.S.C. 2697(b)

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

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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

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[9] Sec. 408 as added by sec. 3 of Pub. L. 89–105, Aug. 4, 1965, 79 Stat. 427.

(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.

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[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 plan that are pertinent to the funds received under this Act. 48 U.S.C. 1428e

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POVERTY PROGRAM GRANTS

Language appearing in appropriations acts for the Office of Economic Opportunity. See: Public Law 93–192, December 18, 1973, 87 Stat. 746, at 763; and Public Law 93–324, sec. 101(a), June 30, 1974, 88 Stat. 281.

* * * * *

Provided further, That all grant agreements shall provide that the General Accounting Office shall have access to the records of the grantee which bear exclusively upon the Federal grant.

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 partcipate 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 to 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

* * * * *

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.

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

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

(d) The provisions of this section shall apply to all recipients of assistance under this Act, whether by direct grant or contract from the Administration or by subgrant or subcontract from primary grantees or contractors of the Administration.

INTERGOVERNMENTAL COOPERATION ACT OF 1968

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

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

* * * * *

DEPOSITS OF GRANTS-IN-AID

SEC. 202. No grant-in-aid to a State shall be required by Federal law or administrative regulation to be deposited in a separate bank account apart from other funds administered by the State. All Federal grant-in-aid funds made available to the States shall be properly accounted for as Federal funds in the accounts of the State. In each case the State agency concerned shall render regular authenticated reports to the appropriate Federal agency covering the status and the application of the funds, the liabilities and obligations on hand, and such other facts as may be required by said Federal agency. The head of the Federal agency and the Comptroller General of the United States or any of their duly authorized representatives shall have access for the purpose of audit and examination to any books, documents, papers, and records that are pertinent to the grant-in-aid received by the States. 42 U.S.C. 4212

SCHEDULING OF FEDERAL TRANSFERS TO THE STATES

42 U.S.C. 4213

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

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

* * * * *

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

42 U.S.C. 4242

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

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

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

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

INTERGOVERNMENTAL PERSONNEL ACT OF 1970

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

REVIEW AND AUDIT

42 U.S.C. 4765

SEC. 505. The Commission, [Civil Service], the head of the Federal agency concerned, and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access, for the purpose of audit and examination, to any books, documents, papers, and records of a grant recipient that are pertinent to the grant received.

EMERGENCY RAIL SERVICES ACT OF 1970

(Public Law 91–663, approved January 8, 1971, 84 Stat. 1975)

AUDIT

SEC. 8. The Comptroller General of the United States, or any of his duly authorized representatives, shall have access to such information, books, records, and documents as he determines necessary effectively to audit financial transactions and operations carried out by the Secretary [of Transportation] in the administration of this Act. The Comptroller General shall make such reports to the Congress on the results of any such audits as are appropriate. 45 U.S.C. 667

OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970

(Public Law 91–596, approved December 29, 1970, 84 Stat. 1615)

AUDITS

SEC. 25. (a) Each recipient of a grant under this Act shall keep such records as the Secretary or 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 grant, the total cost of the project or undertaking in connection with which such grant is made or used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit. 29 U.S.C. 674

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

U. S. TOURISM GRANTS

INTERNATIONAL TRAVEL ACT OF 1961

(Public Law 87–63, approved June 29, 1961, 75 Stat. 129)

SEC. 3.[12] * * * (c) Each recipient of assistance under clause (5) of subsection (a) of this section shall keep 22 U.S.C. 2123

[12]Sec. 3 as amended by Pub. L. 91–477, sec. 2, October 21, 1970, 84 Stat. 1071.

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 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.

(d) The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipients that are pertinent to the assistance received under clause (5) of subsection (a) of this section.

FEDERAL WATER POLLUTION CONTROL ACT

(Act of June 30, 1948, ch. 758, 62 Stat. 1155)

TITLE V—GENERAL PROVISIONS
ADMINISTRATION[13]

33 U.S.C. 1361

SEC. 501. * * * (d) The Administrator 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 Act.

COMPREHENSIVE EMPLOYMENT AND TRAINING ACT OF 1973

(Public Law 93–203, approved December 28, 1973, 87 Stat. 839)

RECORDS, AUDITS, AND REPORTS

29 U.S.C. 992

SEC. 613. In order to assure that funds provided under this Act are used in accordance with its provisions, each recipient shall—

(1) use such fiscal, audit, and accounting procedures as may be necessary to assure (A) proper accounting for payments received by it, and (B) proper disbursement of such payments:

(2) provide to the Secretary and the Comptroller General of the United States access to, and the right to examine, any books, documents, papers, or records as he requires; and

(3) make such reports to the Secretary or the

[13] Title V as added by Pub. L. 92–500, sec. 2, October 18, 1972, 86 Stat. 816 at 885.

Comptroller General of the United States as he requires.

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

DRUG ABUSE OFFICE AND TREATMENT ACT OF 1972

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

TITLE IV—OTHER FEDERAL PROGRAMS

SEC. 411. Records and audit. 21 U.S.C. 1178

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

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

OLDER AMERICANS ACT OF 1965

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

TITLE VII—NUTRITION PROGRAM FOR THE ELDERLY

* * * * *

SEC. 706.[15] * * * (b) The Secretary and the Comptroller General of the United States or any of their duly authorized representatives shall have access for the pur- 42 U.S.C. 3045e

[14] Secs. 409 and 410 provide for formula grants and special project grants, respectively.

[15] Sec. 706 as added by Pub. L. 92–258, sec. 2, March 22, 1972, 86 Stat. 88.

pose of audit and examination to any books, documents, papers, and records that are pertinent to a grant or contract received under this title.

STATE AND LOCAL FISCAL ASSISTANCE ACT OF 1972

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

* * * * *

SUBTITLE B—ADMINISTRATIVE PROVISIONS

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

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

* * * * *

(5) it will—

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

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

* * * * *

(c) ACCOUNTING, AUDITING, AND EVALUATION

(1) IN GENERAL.—The Secretary shall provide or such accounting and auditing procedures, evaluations, and reviews as may be necessary to insure that the expenditures of funds received under

subtitle A by State governments and units of local government comply fully with the requirements of this title. The Secretary is authorized to accept an audit by a State of such expenditures of a State government or unit of local government if he determines that such audit and the audit procedures of that State are sufficiently reliable to enable him to carry out his duties under this title.

(2) COMPTROLLER GENERAL SHALL REVIEW COMPLIANCE.—The Comptroller General of the United States shall make such reviews of the work as done by the Secretary, the State governments, and the units of local government as may be necessary for the Congress to evaluate compliance and operations under this title.

COASTAL ZONE MANAGEMENT ACT OF 1972

(Public Law 89–454, title III, as added by Public Law 92–583, approved October 27, 1972, 86 Stat. 1280)[16]

RECORDS

SEC. 310 (a) Each recipient of a grant under this title shall keep such records as the Secretary [of Commerce] shall prescribe, including records which fully disclose the amount and disposition of the funds received under the grant, the total cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit. 16 U.S.C. 1459

(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 recipient of the grant that are pertinent to the determination that funds granted are used in accordance with this title.

EMERGENCY RAIL FACILITIES RESTORATION ACT

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

SEC. 12. The Comptroller General of the United States, or any of his duly authorized representatives, shall have access to such information, books, records, and documents as he determines necessary to effectively audit

[16] Sec. 301 of Pub. L. 89–454 as aded by Pub. L. 92–583 provided that title III may be cited as the Coastal Zone Management Act of 1972.

financial transactions and operations carried out by the Secretary [of Transportation] in the administration of this Act. The Comptroller General shall make such reports to the Congress on the results of any such audits as are appropriate.

EMERGENCY LOAN GUARANTEE ACT

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

15 U.S.C. 1846

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

FEDERAL BOAT SAFETY ACT OF 1971

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

46 U.S.C. 1480

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

TINICUM NATIONAL ENVIRONMENTAL CENTER —COOPERATIVE AGREEMENTS

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

16 U.S.C. 668dd nt

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

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

ords of the party to the cooperative agreement that are pertinent to the cooperative agreements entered into under this Act.

RAILROAD LOAN GUARANTIES

INTERSTATE COMMMERCE ACT

(Act of Feb. 4, 1887, ch. 104, 24 Stat. 379)

PART V—LOAN GUARANTIES [17]

* * * * *

AUDIT BY COMPTROLLER GENERAL

49 U.S.C. 1239a

SEC. 510.[18] (a) In any case in which—

(1) there is outstanding any guaranty by the Commission made under this part; or

(2) the Secretary of the Treasury is required to make any payment as a consequence of any guaranty by the Commission made under this part;

the financial transactions of the common carrier by railroad subject to this Act with respect to which such guaranty was made may be audited by the Comptroller General of the United States under such rules and regulations as he may prescribe. 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 such common carrier by railroad pertaining to its financial transactions and necessary to facilitate the audit, and such representatives shall be afforded full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians.

(b) A report of each such audit shall be made by the Comptroller General to the Congress. The report to the Congress shall contain such comments and information as the Comptroller General may deem necessary to inform the Congress of the financial operations and condition of the common carrier by railroad involved in such audit, 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, adversely affects the financial operations or condition of the common carrier by railroad involved in such audit or lessens the protection afforded the United States at the time the original guar-

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[17] Part V as added by Pub. L. 85-625, sec. 2, Aug. 12, 1958, 72 Stat. 568.

[18] Sec. 510 as added by Pub. L. 92-348, sec. 6, July 13, 1972, 86 Stat. 462.

anty was made. A copy of each report shall be furnished to the Commission at the time it is submitted to the Congress.

CONSUMER PRODUCT SAFETY ACT

(Public Law 92–573, October 27, 1972, 86 Stat. 1207)

15 U.S.C. 2056

SEC. 7. (d) (3) The [Consumer Product Safety] Commission shall prescribe regulations governing the development of proposed consumer product safety standards by persons whose offers are accepted under paragraph (1). Such regulations shall include requirements—

(C) for the maintenance of records, which shall be available to the public, to disclose the course of the development of standards recommended for promulgation, the comments and other information submitted by any person in connection with such development (including dissenting views and comments and information with respect to the need for such recommended standards), and such other matters as may be relevant to the evaluation of such recommended standards; and

(D) that the Commission and the Comptroller General of the United States, or any of their duly authorized representatives, have access for the purpose of audit and examination to any books, documents, papers, and records relevant to the development of such recommended standards or to the expenditure of any contribution of the Commission for the development of such standards.

15 U.S.C. 2076

* * * * *

SEC. 27. (i) (1) 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 [Consumer Product Safety] Commission by rule 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 undertaken 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.

(2) The Commission and the Comptroller General of the United States, or 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 or contracts entered into under this Act under other than competitive bidding procedures.

* * * * *

ACQUISITION AND OPERATION OF HOSPITAL AND DOMICILIARY FACILITIES; PROCUREMENT AND SUPPLY

(Chapter 81, Title 38, United States Code)[19]

SUBCHAPTER IV—SHARING OF MEDICAL FACILITIES, EQUIPMENT, AND INFORMATION

* * * * *

SEC. 5055.[20] Pilot programs; grants to medical schools.

* * * * *

(e) Each recipient of a grant under this section shall keep such records as the Administrator may prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such grant, the total cost of the project or undertaking in connection with which such grant is made or used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such records as will facilitate an effective audit.

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

ASSISTANCE IN ESTABLISHING NEW STATE MEDICAL SCHOOLS; GRANTS TO AFFILIATED MEDICAL SCHOOLS; ASSISTANCE TO HEALTH MANPOWER TRAINING INSTITUTIONS

(Chapter 82, Title 38, United States Code)[21]

SEC. 5070. Coordination with public health programs; administration.

(f) (1) Each recipient of assistance under this chapter shall keep such records as the Administrator shall prescribe, including records which fully disclose the amount and disposition by such recipient of proceeds of such assistance, the total cost of the project or undertaking in connection with which such assistance is made or used, the amount of the portion of the cost of the project or undertaking supplied by other sources, and such records as will facilitate an effective audit.

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[19] Enacted by Pub. L. 85-857, sec. 1, June 17, 1957, 71 Stat. 83.

[20] Sec. 5055 as added by Pub. L. 89-785, sec. 203, November 7, 1966, 80 Stat. 1375, and amended by Pub. L. 92-69, August 6, 1971, 85 Stat. 178.

[21] Added by Pub. L. 92-541, sec. 2(a), October 24, 1972, 86 Stat. 1101.

(2) The Administrator and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient of any assistance under this chapter which are pertinent to such assistance.

REHABILITATION ACT OF 1973

(Public Law 93–112, approved September 26, 1973, 87 Stat. 356 at 362 and 371)

AUDIT

29 U.S.C. 708

SEC. 9. Each recipient of a grant or contract under this Act shall keep such records as the Secretary may prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such grant or contract, the total cost of the project or undertaking in connection with which such grant or contract is made or funds thereunder used, the amount of that portion of the cost of the project or undertaking supplied by other sources, and such records as will facilitate an effective audit. The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient of any grant or contract under this Act which are pertinent to such grant or contract.

* * * * *

TITLE I—VOCATIONAL REHABILITATION SERVICES

* * * * *

PART B
BASIC VOCATIONAL REHABILITATION SERVICES

* * * * *

29 U.S.C. 731

SEC. 111. (a) * * * (b) The method of computing and paying amounts pursuant to subsection (a) shall be as follows:

* * * * *

(2) The Secretary shall pay, from the allotment available therefor, the amount so estimated by him for such period, reduced or increased, as the case may be, by any sum (not previously adjusted under this paragraph) by which he finds that his estimate of the amount to be paid the State for any prior period under such subsection was greater or less than the amount which should have been paid

to the State for such prior period under such subsection. Such payment shall be made prior to audit or settlement by the General Accounting Office, shall be made through the disbursing facilities of the Treasury Department, and shall be made in such installments as the Secretary may determine.

DOMESTIC VOLUNTEER SERVICE ACT OF 1973

(Public Law 93–113, approved October 1, 1973, 87 Stat. 394 at 414)

AUDIT

SEC. 422. (a) Each recipient of Federal grants, subgrants, contracts, subcontracts, or loans entered into under this Act other than by formal advertising, and which are otherwise authorized by this Act, shall keep such records as the Director 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, the amount of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit. 42 U.S.C. 5062

(b) The Director and the Comptroller General of the United States, or any of their duly authorized representatives, shall, until the expiration of three years after completion of the project or undertaking referred to in subsection (a) of this section, 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 Director or the Comptroller General may be related or pertinent to the grants, contracts, subcontracts, subgrants, or loans referred to in subsection (a).

RANDOLPH-SHEPPARD ACT AMENDMENTS OF 1974

(Public Law 93–516, approved December 7, 1974, title II, 88 Stat. 1622)[22]

AUDIT

SEC. 211. The Comptroller General is authorized to conduct regular and periodic audits of all nonappropriated fund activities which receive income from vending machines on Federal property, under such rules and regulations as he may prescribe. In the conduct of such audits he and his duly authorized representatives

[22] Sec. 200 of Pub. L. 93–516, provides that title II of that act may be cited as the Randolph-Sheppard Act Amendments of 1974.

shall have access to any relevant books, documents, papers, accounts, and records of such activities as he deems necessary.

BOARD FOR INTERNATIONAL BROADCASTING ACT OF 1973

(Public Law 93–129, approved October 19, 1973, 87 Stat. 456 at 459)

RECORDS; AUDIT; CONTRIBUTORS

22 U.S.C. 2874

SEC. 5. (a) The Board shall require that Radio Free Europe and Radio Liberty keep records which fully disclose the amount and disposition of assistance provided under this Act, the total cost of the undertakings or programs in connection with which such assistance is given or used, that portion of the cost of the undertakings or programs supplied by other sources, and such other records as will facilitate an effective audit.

(b) The Board 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 Radio Free Europe and Radio Liberty which, in the opinion of the Board or the Comptroller General, may be related or pertinent to the assistance provided under this Act.

(c) No grant may be made under this Act unless the radio to which the grant is to be made agrees to make available, and does make available, for public inspection, during normal business hours at its principal office in the United States, a complete list of every person and government making a contribution to that radio during the fiscal year preceding the making of the grant and the fiscal year in which the grant is to be made, the address of the person or government making the contribution, the amount of each such contribution, and the date the contribution was made.

LEAD BASED PAINT POISONING PREVENTION ACT

(Public Law 91–695, approved January 13, 1971, 84 Stat. 2078)

42 U.S.C. 4811

SEC. 201.[23] * * * (c) Any public agency, of a unit of local government or private nonprofit organization which receives assistance under this Act shall make available to the Secretary and the Comptroller General of the United States, or any of their duly authorized

[23] Subsec. 201(c) as amended by Pub. L. 93–151, sec. 2(c), November 9, 1973, 87 Stat. 565.

representatives, for purposes of audit and examination, any books, documents, papers, and records that are pertinent to the assistance received by such public agency of a unit of local government or private nonprofit organization under this Act.

FEDERAL FIRE PREVENTION AND CONTROL ACT OF 1974

(Public Law 93-498, approved October 29, 1974, 88 Stat. 1535)

ADMINISTRATIVE PROVISIONS

SEC. 21. * * * (c) AUDIT.—The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any books, documents, papers, and records of the recipients of contracts, grants, or other forms of assistance that are pertinent to its activities under this Act for the purpose of audit or to determine if a proposed activity is in the public interest.

JOINT FUNDING SIMPLIFICATION ACT OF 1974

(Public Law 93–510, approved December 5, 1974, 88 Stat. 1604)

FUNDING ARRANGEMENTS AND PROCEDURES

SEC. 8. * * * (c) For each project financed through an account in a joint management fund established pursuant to this section, the recipients of moneys drawn from the fund shall keep such records as the head of the Federal agency responsible for administering the fund will prescribe. Such records shall, as a minimum, fully disclose the amount and disposition by such recipient of Federal assistance received under each program and appropriation, the total cost of the project in connection with which such Federal 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.

(d) The head of the Federal agency responsible for administering such joint management fund 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 recipients that are pertinent to the moneys received from such fund.

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PUBLIC HEALTH SERVICE ACT

(Act of July 1, 1944, ch. 373, 58 Stat. 682)

TITLE III—GENERAL POWERS AND DUTIES OF THE PUBLIC HEALTH SERVICE

* * * * *

PART B—FEDERAL- STATE COOPERATION

* * * * *

PROJECTS AND PROGRAMS FOR THE PREVENTION AND CONTROL OF VENERAL DISEASE

42 U.S.C. 243

SEC. 318.[1] * * * (e) * * * (2) Each recipient of a grant under this section 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, the total cost of the project or undertaking in connection with which such grant was 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.

(3) 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 grants under this section that are pertinent to such grants.

PART F—LICENSING OF BIOLOGICAL PRODUCTS AND CLINICAL LABORATORIES AND CONTROL OF RADIATION[2]

* * * * *

SUBPART 3—ELECTRONIC PRODUCT RADIATION CONTROL[3]

* * * * *

ELECTRONIC PRODUCT RADIATION CONTROL PROGRAM

42 U.S.C. 263d

SEC. 356. * * * (c) (1) Each recipient of assistance under this subpart pur-

[1] Sec. 318 as added by Pub. L. 92-499, sec. 203, September 30, 1972, 86 Stat. 751.

[2] As amended by sec. 2(1) of the Radiation Control for Health and Safety Act of 1968, Pub. L. 90-602, October 18, 1968, 82 Stat. 1173.

[3] As added by sec. 2(3) of the Radiation Control for Health and Safety Act of 1968, Pub. L. 90-602, October 18, 1968, 82 Stat. 1173.

suant 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 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.

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

PART J—ASSISTANCE TO MEDICAL LIBRARIES

* * * * *

RECORDS AND AUDIT

42 U.S.C. 280b–11

SEC. 399a.[4] (a) Each recipient of a grant under this part 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, the total cost of the project or undertaking in connection with which such grant 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 Comptoller 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 any grant received under the provisions of this part.

* * * * *

TITLE VI—ASSISTANCE FOR CONSTRUCTION AND MODERNIZATION OF HOSPITALS AND OTHER MEDICAL FACILITIES

* * * * *

PART A—GRANTS AND LOANS FOR CONSTRUCTION AND MODERNIZATION OF HOSPITALS AND OTHER MEDICAL FACILITIES

[4] Sec. 399, formerly sec. 399b, as added by Pub. L. 89–291, sec. 2, October 22, 1965, 79 Stat. 1066, and renumbered sec. 399a and amended by Pub. L. 91–212, sec. 10(c)(3),(d)(2)(A), March 13, 1970, 84 Stat. 67; renumbered sec. 399 by Pub. L. 93–353, sec. 204, July 23, 1974, 88 Stat. 373.

STATE PLANS

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

* * * * *

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

(11) provide that the Comptroller General of the United States or his duly authorized representatives shall have access for the purpose of audit and examination to the records specified in paragraph (10); * * *[5]

TITLE VII—HEALTH RESEARCH FACILITIES
PART G—TRAINING IN THE ALLIED HEALTH PROFESSIONS

* * * * *

RECORDS AND AUDIT

SEC. 796.[6] (a) Each recipient of a grant under this part shall keep such records as the Surgeon General may prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such grant, the total cost of the project or undertaking in connection with which such grant is made or used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such records as will facilitate an effective audit. 42 U.S.C. 295h-5

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

[5] Subsec. 604 (10) and (11) as added Aug. 18, 1964, Pub. L. 88-443, sec. 3(a) 78 Stat. 452.

[6] Sec. 796, as added Nov. 3, 1966, Pub. L. 89-751, sec. 2, 80 Stat. 1230.

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

* * * * *

RECORDS AND AUDIT

42 U.S.C. 299i

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

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

TITLE XIII—HEALTH MAINTENANCE ORGANIZATIONS

* * * * *

PROGRAM EVALUATION

42 U.S.C. 300e-13

SEC. 1314.[8] (a) The Comptroller General shall evaluate the operations of at least fifty of the health maintenance organizations for which assistance was provided under section 1303, 1304, or 1305. The period of operation of such health maintenance organizations which shall be evaluated under this subsection shall be not less than thirty-six months. The Comptroller General shall report to the Congress the results of the evaluation not later than ninety days after at least fifty of such health maintenance organizations have been in operation for at least thirty-six months. Such report shall contain findings—

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

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

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

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

[8] Sec. 1314 as added Dec. 29, 1973, Pub. L. 93-222, sec. 2, 87 Stat. 932, 933.

tions to provide basic and supplemental health services in the manner prescribed by section 1301(b),

(4) with respect to the ability of such organizations to include indigent and high-risk individuals in their membership, and

(5) with respect to the ability of such organizations to provide services to medically underserved populations.

(b) The Comptroller General shall also conduct a study of the economic effects on employers resulting from their compliance with the requirements of section 1310. The Comptroller General shall report to the Congress the results of such study not later than thirty-six months after the date of the enactment of this title.

(c) The Comptroller General shall evaluate (1) the operations of distinct categories of health maintenance organizations in comparison with each other, (2) health maintenance organizations as a group in comparison with alternative forms of health care delivery, and (3) the impact that health maintenance organizations, individually, by category, and as a group, have on the health of the public. The Comptroller General shall report to the Congress the results of such evaluation not later than thirty-six months after the date of the enactment of this title.

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TITLE XIV—SAFETY OF PUBLIC WATER SYSTEMS[9]

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PART E—GENERAL PROVISIONS

* * * * *

RECORDS AND INSPECTIONS

SEC. 1445. (a) Every person who is a supplier of water, who is or may be otherwise subject to a primary drinking water regulation prescribed under section 1412 or to an applicable underground injection control program (as defined in section 1422(c)), who is or may be subject to the permit requirement of section 1424 or to an order issued under section 1441, or who is a grantee, shall establish and maintain such records, make such reports, conduct such monitoring, and provide such information as the Administrator may reasonably require by regulation to assist him in establishing regulations under this title, in determining whether such person has acted or is acting in compliance with this title, or in administering any program of financial assistance under this title. 42 U.S.C. 300j-4

(b) (1) * * * The Administrator or the Comptroller

[9] Title XIV as added by section 2(a) of the Safe Drinking Water Act, Pub. L. 93-523, December 16, 1974, 88 Stat. 1660.

General (or any representative designated by either) shall have access for the purpose of audit and examination to any records, reports, or information of a grantee which are required to be maintained under subsection (a) or which are pertinent to any financial assistance under this title.

* * * * *

(c) Whoever fails or refuses to comply with any requirement of subsection (a) or to allow the Administrator, the Comptroller General, or representatives of either, to enter and conduct any audit or inspection authorized by subsection (b) may be fined not more than $5,000.

* * * * *

TITLE XV—NATIONAL HEALTH PLANNING AND DEVELOPMENT [10]

* * * * *

PART B—HEALTH SYSTEMS AGENCIES

* * * * *

HEALTH SYSTEMS AGENCIES

42 U.S.C. 300*l*-1 SEC. 1512. * * * (b) * * * (6) OTHER REQUIREMENTS. Each health system agency shall—

(A) make such reports, in such form and containing such information, concerning its structure, operations, performance of functions, and other matters as the Secretary may from time to time require, and keep such records and afford such access thereto as the Secretary may find necessary to verify such reports;

(B) provide for such fiscal control and fund accounting procedures as the Secretary may require to assure proper disbursement of, and accounting for, amounts received from the Secretary under this title and section 1640; and

(C) permit the Secretary and the Comptroller General of the United States, or their representatives, to have access for the purpose of audit and examination to any books, documents, papers, and records pertinent to the disposition of amounts received from the Secretary under this title and section 1640.

* * * * *

PART C—STATE HEALTH PLANNING AND DEVELOPMENT

* * * * *

[10] Title XV as added by Pub. L. 93-641, sec. 3, January 4, 1975, 88 Stat. 2227.

STATE ADMINISTRATION PROGRAM

SEC. 1522. * * * (b) The State Program of a State must— 42 U.S.C. 300m-1

* * * * *

(11) require the State Agency to provide for such fiscal control and fund accounting procedures as the Secretary may require to assure proper disbursement of, and accounting for, amounts received from the Secretary under this title;

(12) permit the Secretary and the Comptroller General of the United States, or their representatives, to have access for the purpose of audit and examination to any books, documents, papers, and records of the State Agency pertinent to the disposition of amounts received from the Secretary under this title; and

* * * * *

TITLE XVI—HEALTH RESOURCES DEVELOPMENT[11]

* * * * *

PART E—GENERAL PROVISIONS

* * * * *

FINANCIAL STATEMENTS; RECORDS AND AUDIT

SEC. 1634. * * * (b) (1) Each entity receiving Federal assistance under this title shall keep such records as the Secretary shall prescribe, including records which fully disclose the amount and disposition by such entity of the proceeds of such assistance, the total cost of the project in connection with which such assistance is 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. 42 U.S.C. 300s-4

(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 entities which in the opinion of the Secretary or the Comptroller General may be related or pertinent to the assistance referred to in paragraph (1).

(c) Each such entity shall file at least annually with the Secretary a statement which shall be in such form, and contain such information, as the Secretary may require to accurately show—

(1) the financial operations of the facility constructed or modernized with such assistance, and

[11] Title XVI as added by Pub. L. 93-641, sec. 4, January 4, 1975, 88 Stat. 2257.

(2) the costs to such facility of providing health services in such facility, and the charges made for such services, during the period with respect to which the statement is filed.

GENERAL EDUCATION PROVISIONS ACT

(Public Law 90–247, approved January 2, 1968, title IV, 81 Stat. 847)[1]

PART A—EDUCATION DIVISION OF THE DEPARTMENT HEALTH, EDUCATION, AND WELFARE[2]

* * * * *

NATIONAL CENTER FOR EDUCATION STATISTICS

20 U.S.C. 1221e–1

SEC. 406.[3] * * * (f) * * * (2) (A) The Center shall participate with other Federal agencies having a need for educational data in forming a consortium for the purpose of providing direct joint access with such agencies to all educational data received by the Center through automated data processing. The Library of Congress, General Accounting Office, and the Committees on Labor and Public Welfare and Appropriations of the Senate and the Committees on Education and Labor and Appropriations of the House of Representatives shall, for the purposes of this subparagraph, be considered Federal agencies.

* * * * *

PART C—GENERAL REQUIREMENTS AND CONDITIONS CONCERNING OPERATIONS AND ADMINISTRATION OF EDUCATION PROGRAMS: GENERAL AUTHORITY OF COMMISSIONER OF EDUCATION[4]

SUBPART 1—GENERAL AUTHORITY

* * * * *

TECHNICAL ASSISTANCE

20 U.S.C. 1231c

SEC. 424.[5] (a) For the purpose of carrying out more effectively Federal education programs, the Commis-

[1] 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 Provision Act.'"

[2] As amended by Pub. L. 92–318, title III, sec. 301(a) (2), June 23, 1972, 86 Stat. 326.

[3] Sec. 406 as added by Pub. L. 93–380, title V, sec. 501(a), August 21, 1974, 88 Stat. 556.

[4] Pub. L. 92–318, title III, sec. 301(a)(1), June 23, 1972, 86 Stat. 326, redesignated former Part B as Part C.

[5] Sec. 424 formerly sec. 414 as added by Pub. L. 91–230, title IV, sec. 401(a)(10), April 13, 1970, 84 Stat. 168; renumbered by Pub. L. 92–318, title III, sec. 301(a) (1), June 23, 1972, 86 Stat. 326.

sioner is authorized, upon request, to provide advice, counsel, and technical assistance to State educational agencies, institutions of higher education, and, with the approval of the appropriate State educational agency, elementary and secondary schools—

(1) in determining benefits available to them under Federal law;

(2) in preparing applications for, and meeting requirements of, applicable programs;

(3) in order to enhance the quality, increase the depth, or broaden the scope of activities under applicable programs; and

(4) in order to encourage simplification of applications, reports, evaluations, and other administrative procedures.

(b) The Commissioner shall permit local educational agencies to use organized and systematic approaches in determining cost allocation, collection, measurement, and reporting under any applicable program, if he determines (1) that the use of such approaches will not in any manner lessen the effectiveness and impact of such program in achieving purposes for which it is intended, (2) that the agency will use such procedures as will insure adequate evaluation of each of the programs involved, and (3) that such approaches are consistent with criteria prescribed by the Comptroller General of the United States for the purposes of audit. For the purpose of this subsection a cost is allocable to a particular cost objective to the extent of relative benefits received by such objective.

* * * * *

SUBPART 2—ADMINISTRATION: REQUIREMENTS AND LIMITATIONS

* * * * *

RECORDS AND AUDIT

20 U.S.C. 1232c

SEC. 434.[6] (a) (1) Each recipient of Federal funds under any applicable program through any grant, subgrant, contract, subcontract, loan, or other arrangement entered into (other than by formal advertising) shall keep such records as the Assistanct 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 funds are given or used, the amount of that portion of the cost of the project or undertaking supplied by other sources,

[6] Sec. 434 formerly sec. 424 as added by Pub. L. 91-230, title IV, sec. 401(a)(10), April 13, 1970, 84 Stat. 169, and renumbered and amended by Pub. L. 92-318, title III, sec. 301(a)(1), title V, sec. 501, June 23, 1972, 86 Stat. 326, 345; Pub. L. 93-380, title V, sec. 510, August 21, 1974, 88 Stat. 568.

and such other records as will facilitate an effective audit.

(2) The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall, until the expiration of five years after the completion of the project or undertaking to which reference is made in paragraph (1), 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 Comptroller General, after consultation with the Assistant Secretary, may be related, or pertinent to, the grants, subgrants, contracts, subcontracts, loans, or other arrangements to which reference is made in paragraph (1).

PROTECTION OF THE RIGHTS AND PRIVACY OF PARENTS AND STUDENTS

SEC. 438.[7] * * * (b) (1) No funds shall be made available under any applicable program to any State or local educational agency, any institution of higher education, any community college, any school, agency offering a preschool program, or any other educational institution which has a policy of permitting the release of personally identifiable records or files (or personal information contained therein) of students without the written consent of their parents to any individual, agency, or organization, other than to the following— 20 U.S.C. 1232g

(A) other school officials, including teachers within the educational institution or local educational agency who have legitimate educational interests;

(B) officials of other schools or school systems in which the student intends to enroll, upon condition that the student's parents be notified of the transfer, receive a copy of the record if desired, and have an opportunity for a hearing to challenge the content of the record;

(C) authorized representatives of (i) the Comptroller General of the United States, (ii) the Secretary, (iii) an administrative head of an education agency (as defined in section 409 of this Act), or (iv) State educational authorities, under the conditions set forth in paragraph (3) of this subsection; and

(D) in connection with a student's application for, or receipt of, financial aid.

* * * * *

(3) Nothing contained in this section shall preclude authorized representatives of (A) the Comptroller General of the United States, (B) the Secretary, (C) an ad-

[7] Sec. 438 as added by Pub. L. 93-380, title V, sec. 513, August 21, 1974, 88 Stat. 571.

ministrative head of an education agency or (D) State educational authorities from having access to student or other records which may be necessary in connection with the audit and evaluation of Federally-supported education program, or in connection with the enforcement of the Federal legal requirements which relate to such programs: *Provided,* That, except when collection of personally identifiable data is specifically authorized by Federal law, any data collected by such officials with respect to individual students shall not include information (including social security numbers) which would permit the personal identification of such students or their parents after the data so obtained has been collected.

* * * * *

PART D—ADVISORY COUNCILS[8]

* * * * *

AUTHORIZATION FOR NECESSARY ADVISORY COUNCILS

20 U.S.C. 1233a

SEC. 442.[9] (a) The Commissioner is authorized to create, and appoint the members of, such advisory councils as he determines in writing to be necessary to advise him with respect to—

(1) the organization of the Office of Education and its conduct in the administration of applicable programs;

(2) recommendations for legislation regarding education programs and the means by which the educational needs of the Nation may be met; * * *

* * * * *

AUDITING AND REVIEW OF ADVISORY COUNCIL ACTIVITIES

20 U.S.C. 1233f

SEC. 447.[10] (a) Each statutory advisory council shall be subject to such general regulations as the Commissioner may promulgate respecting the governance of statutory advisory councils and shall keep such records of its activities as will fully disclose the disposition of any funds which may be at its disposal and the nature and extent of its activities in carrying out its functions.

[8] Pub. L. 92-318, title III, sec. 301(a)(1), June 23, 1972, 86 Stat. 326, redesignated former part C as part D.

[9] Sec. 442 formerly sec. 432 as added by Pub. L. 91-230, title IV, sec. 401(a)(10), April 13, 1970, 84 Stat. 171; renumbered by Pub. L. 92-318, title III, Sec. 301(a)(1), June 23, 1972, 86 Stat. 326.

[10] Sec. 447 formerly sec. 437 as added by Pub. L. 91-230, title IV, sec. 401(a)(10), April 13, 1970, 84 Stat. 172; renumbered by Pub. L. 92-318, title III, sec. 301(a)(1), June 23, 1972, 86 Stat. 326.

(b) The Comptroller General of the United States, or any of his duly authorized representatives, shall have access, for the purpose of audit and examination, to any books, documents, papers, and records of each statutory advisory council.

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EMERGENCY JOBS AND UNEMPLOYMENT ASSISTANCE ACT OF 1974

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

TITLE II—SPECIAL UNEMPLOYMENT ASSISTANCE PROGRAM

* * * * *

GRANTS TO STATES: AGREEMENT WITH STATES

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

* * * * *

TERMINATION DATE

SEC. 208. Notwithstanding any other provisions of this title, no payment of assistance under this title shall be made to any individual with respect to any week of unemployment ending after March 31, 1976; and no individual shall be entitled to any compensation with respect to any initial claim for assistance or waiting period credit made after December 31, 1975. 26 U.S.C. 3304nt

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

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

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

HARRY S. TRUMAN MEMORIAL SCHOLARSHIP ACT

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

EXPENDITURES FROM THE FUND

[Harry S Truman Memorial Scholarship Fund]

20 U.S.C. 2010

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

ALLEN J. ELLENDER FELLOWSHIP GRANTS

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

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

CONSERVATION PROGRAMS ON GOVERNMENT LANDS

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

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

TITLE II—CONSERVATION PROGRAMS ON CERTAIN PUBLIC LAND[1]

* * * * *

[1] Title II as added by Pub. L. 93–452, sec. 2, October 18, 1974, 88 Stat. 1369.

SEC. 202. * * * (c) * * * (3) Each cooperative agreement entered into under this subsection [2] shall— 16 U.S.C. 670h

* * * * *

(F) if the issuance of public land area management stamps is agreed to pursuant to section 203(a) of this title—

* * * * *

(ii) require the maintenance of accurate records and the filing of annual reports by the State agency to the Secretary of the Interior or the Secretary of Agriculture, or both, as the case may be, setting forth the amount and disposition of the fees collected for such stamps; and

(iii) authorize the Secretary concerned and the Comptroller General of the United States, or their authorized representatives, to have access to such records for purposes of audit and examination; and * * *

COMMUNITY SERVICES ACT OF 1974

(Public Law 88–425, approved August 20, 1964, title I–IX, 78 Stat. 508) [3]

TITLE V—HEADSTART AND FOLLOW THROUGH[4]

* * * * *

RECORDS AND AUDITS

SEC. 520. (a) Each recipient of financial assistance under this part 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 financial assistance, the total cost of the project or undertaking in connection with which such 42 U.S.C. 2928i

[2] Sec. 202(c)(1) authorizes State agencies to enter into cooperative agreements with the Secretary of the Interior, the Secretary of Agriculture, the Secretary of the Interior and the Chairman of AEC, or the Secretary of the Interior and the Administrator of NASA, with respect to conservation and rehabilitation programs to be implemented under title II on public lands under their respective jurisdictions.

[3] Sec. 3 of the Headstart, Economic Opportunity, Community Partnership Act of 1974, Pub. L. 93–644, approved January 4, 1975, 88 Stat. 2291 at 2292, generally amended Title I of the Economic Opportunity Act of 1964. Sec. 101 of the amended Title I redesignates Titles I through IX of the "Economic Opportunity Act of 1964" the "Community Services Act of 1974".

[4] Sec. 8(a) of the Headstart, Economic Opportunity, Community Partnership Act of 1974, Pub. L. 93–644, approved January 4, 1975, 88 Stat. 2291 at 2300, generally amended Title V of the Economic Opportunity Act of 1964. Sec. 501 of the Amended Title V provides that Title V may be cited as the "Headstart-Follow Through Act".

financial assistance is 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.

(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 financial assistance received under this part.

* * * * *

TITLE VIII—NATIVE AMERICAN PROGRAMS [5]

* * * * *

RECORDS AND AUDITS

42 U.S.C. 2991g

SEC. 808. (a) Each agency which receives financial assistance under this title shall keep such records as the Secretary may prescribe, including records which fully disclose the amount and disposition by that agency of such financial assistance, the total cost of the project in connection with which such financial assistance is 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.

(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 any agency which receives financial assistance under this title that are pertinent to the financial assistance received under this title.

LEGAL SERVICES CORPORATION ACT

(Public Law 88–452, approved August 20, 1964, Title X, 78 Stat. 508) [6]

AUDITS

42 U.S.C. 2996h

SEC. 1009. (a) (1) The accounts of the Corporation shall be audited annually. Such audits shall be conducted in accordance with generally accepted auditing stand-

[5] Sec. 11 of the Headstart, Economic Opportunity, Community Partnership Act of 1974, Pub. L. 93-644, approved January 4, 1975, 88 Stat. 2291 at 2323, generally amended Title VIII of the Economic Opportunity Act of 1964. Sec. 801 of the amended Title VIII provides that Title VIII may be cited as the "Native American Programs Act of 1974", 88 Stat. 2324.

[6] Sec. 2 of the Legal Services Corporation Act of 1974, Pub. L. 93-355, approved July 25, 1974, 88 Stat. 378, added Title X to the Economic Opportunity Act of 1964. Sec. 1014 provides that Title X may be cited as the Legal Services Corporation Act. 88 Stat. 389.

ards by independent certified public accountants who are certified by a regulatory authority of the jurisdiction in which the audit is undertaken.

(2) The audits shall be conducted at the place or places where the accounts of the Corporation are normally kept. All books, accounts, financial records, reports, files, and other papers or property belonging to or in use by the Corporation and necessary to facilitate the audits shall be made available to the person or persons conducting the audits; and full facilities for verifying transactions with the balances and securities held by depositories, fiscal agents, and custodians shall be afforded to any such person.

(3) The report of the annual audit shall be filed with the General Accounting Office and shall be available for public inspection during business hours at the principal office of the Corporation.

(b) (1) In addition to the annual audit, 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 such rules and regulations as may be prescribed by the Comptroller General of the United States.

(2) Any such audit shall be conducted at the place or places where accounts of the Corporation are normally kept. The representatives of the General Accounting Office shall have access to all books, accounts, financial records, reports, files, and other papers or property belonging to or in use by the Corporation and necessary to facilitate the audit; and full facilities for verifying transactions with the balances and securities held by depositories, fiscal agents, and custodians shall be afforded to such representatives. All such books, accounts, financial records, reports, files, and other papers or property of the Corporation shall remain in the possession and custody of the Corporation.

(3) A report of such audit shall be made by the Comptroller General to the Congress and to the President, together with such recommendations with respect thereto as he shall deem advisable.

(c) (1) The Corporation shall conduct, or require each grantee, contractor, or person or entity receiving financial assistance under this title to provide for an annual financial audit. The report of each such audit shall be maintained for a period of at least five years at the principal office of the Corporation.

(2) The Corporation shall submit to the Comptroller General of the United States copies of such reports, and the Comptroller General may, in addition, inspect the books, accounts, financial records, files, and other papers or property belonging to or in use by such grantee, contractor, or person or entity, which relate to the disposition or use of funds received from the Corporation.

Such audit reports shall be available for public inspection, during regular business hours, at the principal office of the Corporation.

(d) Notwithstanding the provisions of this section or section 1008, neither the Corporation nor the Comptroller General shall have access to any reports or records subject to the attorney-client privilege.

TRADE ACT OF 1974

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

TITLE II—RELIEF FROM INJURY CAUSED BY IMPORT COMPETITION

* * * * *

CHAPTER 3—ADJUSTMENT ASSISTANCE FOR FIRMS

* * * * *

19 U.S.C. 2348 SEC. 258. Protective Provisions.

(a) Each recipient of adjustment assistance under this chapter shall keep records which fully disclose the amount and disposition by such recipient of the proceeds, if any, of such adjustment assistance, and which will facilitate an effective audit. The recipient shall also keep such other records as the Secretary may prescribe.

(b) The Secretary and the Comptroller General of the United States shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient pertaining to adjustment assistance under this chapter.

* * * * *

CHAPTER 5—MISCELLANEOUS PROVISIONS

19 U.S.C. 2391 SEC. 280. General Accounting Office Report.

(a) The Comptroller General of the United States shall conduct a study of the adjustment assistance programs established under chapters 2, 3, and 4 of this title and shall report the results of such study to the Congress no later than January 31, 1980. Such report shall include an evaluation of—

(1) the effectiveness of such programs in aiding workers, firms, and communities to adjust to changed economic conditions resutling from changes in the patterns of international trade; and

(2) the coordination of the administration of such programs and other Government programs which provide unemployment compensation and relief to depressed areas.

(b) In carrying out his responsibilities under this

section, the Comptroller General shall, to the extent practical, avail himself of the assistance of the Departments of Labor and Commerce. The Secretaries of Labor and Commerce shall make available to the Comptroller General any assistance necessary for an effective evaluation of the adjustment assistance programs established under this title.

* * * * *

INDIAN SELF-DETERMINATION AND EDUCATION ASSISTANCE ACT

(Public Law, 93–638, approved January 4, 1975, 88 Stat. 2203)

REPORTING AND AUDIT REQUIREMENTS

SEC. 5. (a) Each recipient of Federal financial assistance from the Secretary of Interior or the Secretary of Health, Education, and Welfare, under this Act, shall keep such records as the appropriate Secretary shall prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such assistance, the cost of the project or undertaking in connection with which such assistance is 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. 25 U.S.C. 450c

(b) The Comptroller General and the appropriate Secretary, or any of their duly authorized representatives, shall, until the expiration of three years after completion of the project or undertaking referred to in the preceding subsection of this section, 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 Comptroller General or the appropriate Secretary may be related or pertinent to the grants, contracts, subcontracts, subgrants, or other arrangements referred to in the preceding subsection.

(c) Each recipient of Federal financial assistance referred to in subsection (a) of this section shall make such reports and information available to the Indian people served or represented by such recipient as and in a manner determined to be adequate by the appropriate Secretary.

TRUST TERRITORY OF THE PACIFIC ISLANDS

(Public Law 92–257, March 21, 1972, 86 Stat. 87)

SECTION 1. For the purpose of promoting economic development in the Trust Territory of the Pacific Islands, there is authorized to be appropriated to the Sec- 48 U.S.C. 1688

retary of the Interior, for payment to the government of the Trust Territory of the Pacific Islands as a grant in accordance with the provisions of this title, an amount which when added to the development fund established pursuant to section 3 of the Act of August 22, 1964 (78 Stat. 601), as augmented by subsequent Federal grants, will create a total fund of $5,000,000, which shall thereafter be known as the Trust Territory Economic Development Loan Fund.

* * * * *

48 U.S.C. 1693

SEC. 6. 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 relevant books, documents, papers, or records of the government of the Trust Territory of the Pacific Islands.

RAIL PASSENGER SERVICE ACT OF 1970

(Public Law 91–518, approved October 30, 1970, 84 Stat. 1327)

45 U.S.C. 545

SEC. 305.[7] General Powers of the Corporation. [National Railroad Passenger Corporation]

* * * * *

(i) (1) The Secretary shall provide financial, technical, and advisory assistance in accordance with this subsection for the purpose of (A) promoting on a feasibility demonstration basis the conversion of not less than three railroad passenger terminals into intermodal transportation terminals; (B) preserving railroad passenger terminals that have a reasonable likelihood of being converted or otherwise maintained pending the formulation of plans for reuse; and (C) stimulating State and local governments, local and regional transportation authorities, common carriers, philanthropic organizations, and other responsible persons to develop plans for the conversion of railroad passenger terminals into intermodal transportation terminals and civic and cultural activity centers.

* * * * *

(7) Each recipient of financial assistance under this subsection 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

[7] Sec. 305 as amended by Pub. L. 93–146, secs. 4–6, November 3, 1973, 87 Stat. 549; Pub. L. 93–496, secs. 3, 4, & 6.

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 of their 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 IV—LOCAL RAIL SERVICES

* * * * *

RAIL SERVICE CONTINUATION SUBSIDIES

* * * * *

45 U.S.C. 762

SEC. 402. (g) RECORD, 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.

(2) The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives shall, until the expiration of 3 years after completion of the project or undertaking referred to in paragraph (1) of this subsection, 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.

HOUSING ACT OF 1954

(Public Law 560, 83d Cong., approved Aug. 2, 1954, 68 Stat. 590)

42 U.S.C. 1434–35

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

HOUSING ACT OF 1961

(Public Law 87–70, approved June 30, 1961, 75 Stat. 149)

Every contract between the Department of Housing and Urban Development and any person or local body (including any corporation or public or private agency or body) for a loan, advance, grant, or contribution under the United States Housing Act of 1937, as amended, the Housing Act of 1949, as amended, or any other Act shall provide that such person or local body shall keep such records as the Housing and Home Finance Agency (or such official or constituent thereof) shall from time to time prescribe, including records which permit a speedy and effective audit and will fully disclose the amount and the disposition by such person or local body of the proceeds of the loan, advance, grant or contribution, or any supplement thereto, the capital cost of any construction project for which any such loan, advance, grant or contribution is made, and the amount of any private or other non-Federal funds used or grants-in-aid made for or in connection with any such project. No mortgage covering new or rehabilitated multifamily housing (as defined in section 1715r of Title 12) shall be insured unless the mortgagor certifies that he will keep such records as are prescribed by the Secretary of Housing and Urban Development at the time of the certification and that they will be kept in such form as to permit a speedy and effective audit. The Department of Housing and Urban Development or any official or constituent agency thereof and the Comptroller General of the United States shall have access to and the right to examine and audit such records. * * * 42 U.S.C. 1434

AREA REDEVELOPMENT ACT

(Public Law 87–27, approved May 1, 1961, 75 Stat. 47)

SEC. 25. (a) Each recipient of assistance under section 6, 7, or 8 of this act shall keep such records as the Secretary (of Commerce) shall prescribe, including records which fully disclose the amount and the disposition by such recipient of the proceeds of such assistance, the total cost of the project or undertaking in connection with which such assistance is given or used, and the amount and nature of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit. 42 U.S.C. 2522

(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 section 6, 7, or 8 of this Act.

HOUSING AND URBAN DEVELOPMENT ACT OF 1968

(Public Law 90–448, approved August 1, 1968, 82 Stat. 476)

TITLE IV—GUARANTEES FOR FINANCING NEW COMMUNITY DEVELOPMENT

* * * * *

AUDIT BY GENERAL ACCOUNTING OFFICE

42 U.S.C. 3913

SEC. 414. Insofar as they relate to any grants or guarantees made pursuant to this title, the financial transactions of recipients of Federal grants or of developers whose obligations are guaranteed by the United States pursuant to this title may be audited by the General Accounting Office under such rules and regulations as may be prescribed by the Comptroller General of the United States. The representatives of the General Accounting Office shall have access to all books, accounts, records, reports, files, and all other papers, things, or property belonging to or in use by such developers or recipients of grants pertaining to such financial transactions and necessary to facilitate the audit.

HOUSING AND URBAN DEVELOPMENT ACT OF 1970

(Public Law 91–609, approved December 31, 1970, 84 Stat. 1770)

TITLE VII—URBAN GROWTH AND NEW COMMUNITY DEVELOPMENT [8]

* * * * *

PART B—DEVELOPMENT OF NEW COMMUNITIES
AUDIT BY GENERAL ACCOUNTING OFFICE

42 U.S.C. 4526

SEC. 725. Insofar as they relate to any guarantees, loans, or grants made pursuant to this part, the financial transactions of recipients of Federal assistance may be audited by the General Accounting Office under such rules and regulations as may be prescribed by the Comp-

[8] Sec. 701 of the Housing and Urban Development Act of 1970 provided that Title VII of that act may be cited as the "Urban Growth and New Community Development Act of 1970", 84 Stat. 1770 at 1791.

troller General of the United States. The representatives 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 such recipients pertaining to such financial transactions and necessary to facilitate the audit.

HOUSING AND COMMUNITY DEVELOPMENT ACT OF 1974

(Public Law 93–383, approved August 22, 1974, 88 Stat. 633)

TITLE I—COMMUNITY DEVELOPMENT

* * * * *

APPLICATION AND REVIEW REQUIREMENTS

SEC. 104. * * * (g) Insofar as they relate to funds provided under this title, the financial transactions of recipients of such funds may be audited by the General Accounting Office under such rules and regulations as may be prescribed by the Comptroller General of the United States. The representatives of the General Accounting Office shall have access to all books, accounts, records, reports, files, and other papers, things, or property belonging to or in use by such recipients pertaining to such financial transactions and necessary to facilitate the audit. 42 U.S.C. 5304

VETERANS' BENEFITS

NOTE—38 U.S.C. sec. 1790(c) provides that the records and accounts of educational institutions pertaining to eligible veterans or eligible persons who received educational assistance under chapter 31 entitled "Vocational Rehabilitation," chapter 34, entitled "Veterans' Educational Assistance," chapter 35, entitled "War Orphans' and Widows' Educational Assistance" and chapter 36, entitled "Administration of Educational Benefits," shall be available for examination by duly authorized representatives of the Government.

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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FEDERAL PROPERTY AND ADMMINISTRATIVE SERVICES ACT OF 1949

(Act of June 30, 1949, ch. 278, 63 Stat. 377)

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REQUIREMENTS OF NEGOTIATED CONTRACTS

SEC. 304. * * * (c)[1] All contracts negotiated without advertising pursuant to authority contained in this Act 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. Under regulations to be prescribed by the Administrator, however, such clause may be omitted from contracts with foreign contractors or foreign subcontractors if the agency head determines, with the concurrence of the Comptroller General of the United States or his designee, that the omission will serve the best interests of the United States. However, the concurrence of the Comptroller General of the United States or his designee is not required for the omission of such clause— 41 U.S.C. 254

(1) where the contractor or subcontractor is a foreign government or agency thereof or is precluded by the laws of the country involved from making its books, documents, papers, or records available for examination; and

(2) where the agency head determines, after taking into account the price and availability of the property or services from United States sources, that the public interest would be best served by the omission of the clause.

If the clause is omitted based on a determination under clause (2) a written report shall be furnished to the Congress. The power of the agency head to make the determination specified in the preceding sentences shall not be delegable.

* * * * *

[1] Subsec. 304(c) as added by the Act of October 31, 1951, ch. 652, 65 Stat. 700, and amended by Pub. L. 89-607, sec. 2, 80 Stat. 850.

WAIVER OF LIQUIDATED DAMAGES

41 U.S.C. 256

SEC. 306. Whenever any contract made on behalf of the Government by the agency head or by officers authorized by him so to do includes a provision for liquidated damages for delay, the Comptroller General on the recommendation of the agency head is authorized and empowered to remit the whole or any part of such damages as in his discretion may be just and equitable.

ADMINISTRATIVE DETERMINATIONS AND DELEGATIONS

41 U.S.C. 257(c)

SEC. 307. * * * (c)[2] Each determination or decision required by paragraphs (11)-(13), or (14) of section 302(c), by section 304 or by section 305(c) shall be based upon written findings made by the official making such determination, which findings shall be final and shall be available within the agency for a period of at least six years following the date of the determination. A copy of the findings shall be submitted to the General Accounting Office with the contract.

PROCUREMENT GENERALLY

(Chapter 137, Title 10, United States Code)[3]

* * * * *

SEC. 2303.[4] Applicability of chapter.

(a) This chapter applies to the purchase, and contract to purchase, by any of the following agencies, for its use or otherwise, of all property named in subsection (b), and all services, for which payment is to be made from appropriated funds:

(1) The Department of the Army.
(2) The Department of the Navy.
(3) The Department of the Air Force.
(4) The Coast Guard.
(5) The National Aeronautics and Space Administration.

(b) This chapter does not cover land. It covers all other property including—

(1) public works;
(2) buildings;
(3) facilities;
(4) vessels;
(5) floating equipment;
(6) aircraft;

[2] Subsec. 307(c) as amended by Pub. L. 85-800, sec. 5(a),(c), August 28, 1958, 72 Stat. 967.

[3] Ch. 137, Title 10 enacted by Act of August 10, 1956, ch. 1041, 70A Stat. 132.

[4] Sec. 2303 as amended by Pub. L. 85-568, title III, sec. 301(b), July 29, 1958, 72 Stat. 432.

(7) parts;
(8) accessories;
(9) equipment; and
(10) machine tools.

(c) The provisions of this chapter that apply to the procurement of property apply also to contracts for its installation or alteration.

* * * * *

SEC. 2310.[5] Determinations and decisions.

(a) Determinations and decisions required to be made under this chapter by the head of an agency may be made for an individual purchase or contract or for a class of purchases or contracts. Such a determination or decision is final.

(b) Each determination or decision under clauses (11)-(16) of section 2304(a), section 2306(c), section 2306(g)(1), section 2307(c), or section 2313(c) of this title and a decision to negotiate contracts under clauses (2), (7), (8), (10), (12), or for property or supplies under clause (11) of section 2304(a), shall be based on a written finding by the person making the determination or decision, which finding shall set out facts and circumstances that (1) are clearly illustrative of the conditions described in clauses (11)-(16) of section 2304(a), (2) clearly indicate why the type of contract selected under section 2306(c) is likely to be less costly than any other type or that it is impracticable to obtain property or services of the kind or quality required except under such a contract, (3) support the findings required by section 2306(g)(1), (4) clearly indicate why advance payments under section 2307(c) would be in the public interest, (5) clearly indicate why the application of section 2313(b) to a contract or subcontract with a foreign contractor or foreign subcontractor would not be in the public interest, or (6) clearly and convincingly establish with respect to the use of clauses (2), (7), (8), (10), (12), and for property or supplies under clause (11) of section 2304(a), that formal advertising would not have been feasible and practicable. Such a finding is final and shall be kept available in the agency for at least six years after the date of the determination or decision. A copy of the finding shall be submitted to the General Accounting Office with each contract to which it applies.

* * * * *

SEC. 2312. Remission of liquidated damages.

Upon the recommendation of the head of an agency,

[5] Sec. 2310 as amended by Pub. L. 85-800, sec. 10, August 28, 1958, 72 Stat. 967; Pub. L. 87-653, sec. 1(f), September 10, 1962, 76 Stat. 529; Pub. L. 89-607, sec. 1(1), September 27, 1966, 80 Stat. 850; Pub. L. 90-378, sec. 2, July 5, 1968, 82 Stat. 290.

the Comptroller General may remit all or part, as he considers just and equitable, of any liquidated damages assessed for delay in performing a contract, made by that agency, that provides for such damages.

SEC. 2313.[6] Examination of books and records of contractor.

(a) An agency named in section 2303 of this title is entitled, through an authorized representative, to inspect the plant and audit the books and records of—

(1) a contractor performing a cost or cost-plus-a-fixed-fee contract made by that agency under this chapter; and

(2) a subcontractor performing any subcontract under a cost or cost-plus-a-fixed-fee contract made by that agency under this chapter.

(b) Except as provided in subsection (c), each contract negotiated under this chapter shall provide that the Comptroller General and his representatives are entitled, until the expiration of three years after final payment, to examine any books, documents, papers, or records of the contractor, or any of his subcontractors, that directly pertain to, and involve transactions relating to, the contract or subcontract.

(c) Subsection (b) does not apply to a contract or subcontract with a foreign contractor or foreign subcontractor if the head of the agency determines, with the concurrence of the Comptroller General or his designee, that the application of that subsection to the contract or subcontract would not be in the public interest. However, the concurrence of the Comptroller General or his designee is not required—

(1) where the contractor or subcontractor is a foreign government or agency thereof or is precluded by the laws of the country involved from making its books, documents, papers, or records available for examination; and

(2) where the head of the agency determines, after taking into account the price and availability of the property or services from United States sources, that the public interest would be best served by not applying subsection (b).

If subsection (b) is not applied to a contract or subcontract based on a determination under clause (2), a written report shall be furnished to the Congress.

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[6] Sec. 2313 as amended by Pub. L. 89-607, sec. 1(2), September 27, 1966, 80 Stat. 850.

RESEARCH AND DEVELOPMENT

(Chapter 139, Title 10, United States Code)[7]

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SEC. 2355. Contracts: vouchering procedures.

Notwithstanding any law relating to the expenditure of and accounting for public funds, the Secretary of each military department may, with the approval of the Secretary of Defense and the Comptroller General, prescribe by regulation the extent to which vouchers for funds spent under a contract of his department for research or developement, or both, must be itemized, substantiated, or certified before payment.

MAKING, AMENDING, OR MODIFYING CONTRACTS TO FACILITATE NATIONAL DEFENSE

(Authorized by Public Law 85–804, approved August 28, 1958, 72 Stat. 922)

* * * * *

SEC. 3.[8] (a) All actions under the authority of this Act shall be made a matter of public record under regulations prescribed by the President and when deemed by him not to be detrimental to the national security. 50 U.S.C. 1433

(b) All contracts entered into, amended, or modified pursuant to authority contained in this Act 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. Under regulations to be prescribed by the President, however, such clause may be omitted from contracts with foreign contractors or foreign subcontractors if the agency head determines, with the concurrence of the Comptroller General of the United States or his designee, that the omission will serve the best interests of the United States. However, the concurrence of the Comptroller General of the United States or his disignee is not required for the omission of such clause—

(1) where the contractor or subcontractor is a foreign government or agency thereof or is pre-

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[7] Ch. 139, Title 10 enacted by the Act of August 10, 1956, ch. 1041, 70A Stat. 132.

[8] Sec. 3 as amended by Pub. L. 89–607, sec. 3, September 27, 1966, 80 Stat. 851.

cluded by the laws of the country involved from making its books, documents, papers, or records available for examination; and

(2) where the agency head determines, after taking into account the price and availability of the property or services from United States sources, that the public interest would be best served by the omission of the clause.

If the clause is omitted based on a determination under clause (2), a written report shall be furnished to the Congress.

CONTRACT SETTLEMENT ACT OF 1944

(Act of July 1, 1944, ch. 358, 58 Stat. 649)

FUNCTIONS OF GENERAL ACCOUNTING OFFICE; CERTIFICATION OF FRAUDULENT SETTLEMENTS TO DEPARTMENT OF JUSTICE; REPORTS TO CONGRESS

41 U.S.C. 116

SEC. 16. (a) Any other provision of law notwithstanding, the function of the General Accounting Office with respect to any termination settlement made, authorized, ratified, or approved by a contracting agency shall be confined to determining, after final settlement, (1) whether the settlement payments to the war contractor were made in accordance with the settlement, and (2) whether the records transmitted to it, or other information, warrant a reasonable belief that the settlement was induced by fraud. For this purpose the General Accounting Office shall have the authority to examine any records maintained by any contracting agency or by any war contractor relating to any termination settlement.

(b) Whenever the Comptroller General is convinced that any settlement was induced by fraud, he shall so certify, together with all the facts relating thereto, to the Department of Justice, to the Administrator of General Services, and to the contracting agency concerned. Upon receipt of such certificate (1) the Department of Justice shall make an investigation to determine whether such settlement was induced by fraud, and (2) until the Department of Justice notifies the contracting agency that in its opinion the facts do not support the belief that the settlement was induced by fraud, the contracting agency, by set-off or otherwise, may withhold, from amounts owing to the war contractor by the United States under such settlement or otherwise, the amount of the settlement, or the portion thereof, which, in the opinion of the Comptroller General as stated in his certificate, was affected by the fraud. In any such case the Department of Justice shall take such action as it deems appropriate to recover payments made to such war contractor. The General Accounting Office shall not

suspend credit to any disbursing officer on any disbursements made by him under such settlement in the absence of fraud on his part.

(c) The Comptroller General may investigate the settlements completed by each contracting agency for the purpose of reporting to the Congress from time to time on—

(1) whether the settlement methods and procedures employed by such agency are of a kind and type designed to result in expeditious and fair settlements in accordance with and subject to the provisions of this chapter and the orders and regulations of the Administrator of General Services;

(2) whether such methods and procedures are followed by such agency with care and efficiency; and

(3) whether such methods and procedures adequately protect the interest of the Government.

If in any such report the Comptroller General shall find that the settlement methods and procedures fail to meet the foregoing standards, he shall make suggestions and recommendations to such agency for the improvement of such methods and procedures and to the Congress for any additional legislation needed to carry out the policies of this chapter. At least thirty days before filing any such report with the Congress, the Comptroller General shall deliver a copy thereof to the agency concerned and the Administrator of General Services, and shall forward to the Congress together with such report any comments of such agency with respect thereto.

(d) The jurisdiction of the Comptroller General of the United States shall not be affected by this chapter except to the extent necessary to give effect to the specific provisions thereof. July 1, 1944, c. 358, section 16, 58 Stat. 664; Ex. Ord. No. 9809, section 8, Dec. 12, 1946, 11 F.R. 14281; 1947 Reorg. Plan No. 1, section 201, eff. July 1, 1947, 12 F.R. 4534, 61 Stat. 951; June 30, 1949, c. 288, Title I, section 102(b), 63 Stat. 380.

DAVIS-BACON ACT

(Public Law 403, 74th Cong., ch. 825, approved Aug. 30, 1935, 49 Stat. 1011)

PAYMENT OF WAGES BY COMPTROLLER GENERAL FROM WITHHELD PAYMENTS; LISTING CONTRACTORS VIOLATING CONTRACTS

(a) The Comptroller General of the United States is authorized and directed to pay directly to laborers and mechanics from any accrued payments withheld under the terms of the contract any wages found to be due laborers and mechanics pursuant to sections 276a to 276a–5 of this title; and the Comptroller General of the

40 U.S.C. 276a–2

United States is further authorized and is directed to distribute a list to all departments of the Government giving the names of persons or firms whom he has found to have disregarded their obligations to employees and subcontractors. No contract shall be awarded to the persons or firms appearing on this list or to any firm, corporation, partnership, or association in which such persons or firms have an interest until three years have elapsed from the date of publication of the list containing the names of such persons or firms.

(b) If the accrued payments withheld under the terms of the contract, as aforesaid, are insufficient to reimburse all the laborers and mechanics, with respect to whom there has been a failure to pay the wages required pursuant to sections 276a to 276a–5 of this title, such laborers and mechanics shall have the right of action and/or of intervention against the contractor and his sureties conferred by law upon persons furnishing labor or materials, and in such proceedings it shall be no defense that such laborers and mechanics accepted or agreed to accept less than the required rate of wages or voluntarily made refunds.

DEBARRED BIDDER LIST DISTRIBUTION

WALSH-HEALEY ACT

(Act of June 30, 1936, ch. 881, 49 Stat. 2037)

41 U.S.C. 37

SEC. 3. The Comptroller General is authorized and directed to distribute a list to all agencies of the United States containing the names of persons or firms found by the Secretary of Labor to have breached any of the agreements or representations required by sections 35–45 of this title. Unless the Secretary of Labor otherwise recommends no contracts shall be awarded to such persons or firms or to any firm, corporation, partnership, or association in which such persons or firms have a controlling interest until three years have elapsed from the date the Secretary of Labor determines such breach to have occurred.

SERVICE CONTRACT ACT OF 1965

(Public Law 89–286, approved October 22, 1965, 79 Stat. 1034)

41 U.S.C. 354

SEC. 5.[9] (a) The Comptroller General is directed to distribute a list to all agencies of the Government giving the names of persons or firms that the Federal agencies or the Secretary [of Labor] have found to have violated

[9] Sec. 5 as amended by Pub. L. 92–473, sec. 4, October 9, 1972, 86 Stat. 790.

this Act. Unless the Secretary otherwise recommends because of unusual circumstances, no contract of the United States shall be awarded to the persons or firms appearing on this list or to any firm, corporation, partnership, or association in which such persons or firms have a substantial interest until three years have elapsed from the date of publication of the list containing the name of such persons or firms. Where the Secretary does not otherwise recommend because of unusual circumstances, he shall, not later than ninety days after a hearing examiner has made a finding of a violation of this chapter, forward to the Comptroller General the name of the individual or firm found to have violated the provisions of this Act.

CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

(Public Law 87–581, approved August 13, 1962, Title I, 76 Stat. 357)[10]

SEC. 104. (a) Any officer or person designated as inspector of the work to be performed under any contract of the character specified in section 103, or to aid in the enforcement or fulfillment thereof shall, upon observation or investigation, forthwith report to the proper officer of the United States, of any territory or possession, or of the District of Columbia, all violations of the provisions of this Act occurring in the performance of such work, together with the name of each laborer or mechanic who was required or permitted to work in violation of such provisions and the day or days of such violation. The amount of unpaid wages and liquidated damages owing under the provisions of this Act shall be administratively determined and the officer or person whose duty it is to approve the payment of moneys by the United States, the territory, or the District of Columbia in connection with the performance of the contract work shall direct the amount of such liquidated damages to be withheld for the use and benefit of the United States, said territories or said District, and shall direct the amount of such unpaid wages to be withheld for the use and benefit of the laborers and mechanics who were not compensated as required under the provisions of this Act. The Comptroller General of the United States is hereby authorized and directed to pay

40 U.S.C. 330

[10] Section 2 of the Work Hours and Safety Act of 1962, Pub. L. 87–581 (formerly the Work Hours Act of 1962 which was redesignated the Work Hours and Safety Act of 1962, by sec. 2 of Pub. L. 91–54, Aug. 9, 1969, 83 Stat. 96), provided that title I of such Act may be cited as the "Contract Work Hours and Safety Standards Act" (formerly the Contract Work Hours Act which was redesignated the Contract Work Hours and Safety Standards Act by sec. 2 of Pub. L. 91–54, *supra.*)

directly to such laborers and mechanics, from the sums withheld on account of underpayments of wages, the respective amounts administratively determined to be due, if the funds withheld are adequate, and, if not, an equitable proportion of such amounts.

40 U.S.C. 333

SEC. 107 [11] * * * (d) (1) If the Secretary [of Labor] determines on the record after an opportunity for an agency hearing that, by repeated willful or grossly negligent violations of this Act, a contractor or subcontractor has demonstrated that the provisions of subsections (b) and (c) are not effective to protect the safety and health of his employees, the Secretary shall make a finding to that effect and shall, not sooner than thirty days after giving notice of the findings to all interested persons, transmit the name of such contractor or subcontractor to the Comptroller General.

(2) The Comptroller General shall distribute each name so transmitted to him to all agencies of the Government. Unless the Secretary otherwise recommends, no contract subject to this section shall be awarded to such contractor or subcontractor or to any person in which such contractor or subcontractor has a substantial interest until three years have elapsed from the date the name is transmitted to the Comptroller General. If, before the end of such three-year period, the Secretary, after affording interested persons due notice and opportunity for hearing, is satisfied that a contractor or subcontractor whose name he has transmitted to the Comptroller General will thereafter comply responsibly with the requirements of this section, he shall terminate the application of the preceding sentence to such contractor or subcontractor (and to any person in which the contractor or subcontractor has a substantial interest); and when the Comptroller General is informed of the Secretary's action he shall inform all agencies of the Government thereof.

WUNDERLICH ACT

(Public Law 356, 83d Cong., ch. 199, approved May 11, 1954, 68 Stat. 81)

LIMITATION ON PLEADING CONTRACT-PROVISIONS RELATING TO FINALITY; STANDARDS OF REVIEW

41 U.S.C. 321

SEC. 1. No provision of any contract entered into by the United States, relating to the finality or conclusiveness of any decision of the head of any department or agency or his duly authorized representative or board in a dispute involving a question arising under such con-

[11] Sec. 107 as added by sec. 1 of Pub. L. 91-54, Aug. 9, 1969, 83 Stat. 96.

tract, shall be pleaded in any suit now filed or to be filed as limiting judicial review of any such decision to cases where fraud by such official or his said representative or board is alleged: *Provided, however,* That any such decision shall be final and conclusive unless the same is fraudulent or capricious or arbitrary or so grossly erroneous as necessarily to imply bad faith, or is not supported by substantial evidence.

CONTRACT-PROVISIONS MAKING DECISIONS FINAL ON QUESTIONS OF LAW

SEC. 2. No Government contract shall contain a provision making final on a question of law the decision of any administrative official, representative, or board. 41 U.S.C. 322

ANTI-KICKBACK ACT OF 1946, AS AMENDED [12]

(Public Law 319, 79th Cong., ch. 80, approved Mar. 8, 1946, 60 Stat. 37)

FEES OR KICK-BACKS BY SUBCONTRACTORS ON NEGOTIATED CONTRACTS; RECOVERY BY UNITED STATES; CONCLUSIVE PRESUMPTIONS; WITHHOLDING OF PAYMENTS

SEC. 1. The payment of any fee, commission, or compensation of any kind or the granting of any gift or gratuity of any kind, either directly or indirectly, by or on behalf of a subcontractor, as defined in section 52 of this title, (1) to any officer, partner, employee, or agent of a prime contractor holding a negotiated contract entered into by any department, agency, or establishment of the United States for the furnishing of supplies, materials, equipment or services of any kind whatsoever; or to any such prime contractor or (2) to any officer, partner, employee, or agent of a higher tier subcontractor holding a subcontract under the prime contract, or to any such subcontractor either as an inducement for the award of a subcontract or order from the prime contractor or any subcontractor, or as an acknowledgment of a subcontract or order previously awarded, is prohibited. The amount of any such fee, commission, or compensation or the cost or expense of any such gratuity or gift, whether heretofore or hereafter paid or incurred by the subcontractor, shall not be charged, either directly or indirectly, as a part of the contract price charged by the subcontractor to the prime contractor or higher tier subcontractor. The amount of any such fee, cost, or expense shall be recoverable on behalf of the United States from the subcontractor or the recipient thereof by setoff of moneys otherwise owing to the sub- 41 U.S.C. 51

[12] By Public Law 86-895, September 2, 1960, 74 Stat. 740

contractor either directly by the United States, or by a prime contractor under any contract or by an action in an appropriate court of the United States. Upon a showing that a subcontractor paid fees, commissions, or compensation or granted gifts or gratuities to an officer, partner, employee, or agent of a prime contractor or of another higher tier subcontractor, in connection with the award of a subcontract or order thereunder, it shall be conclusively presumed that the cost of such expense was included in the price of the subcontract or order and ultimately borne by the United States. Upon the direction of the contracting department or agency or of the General Accounting Office, the prime contractor shall withhold from sums otherwise due a subcontractor any amount reported to have been found to have been paid by a subcontractor as a fee, commission, or compensation or as a gift or gratuity to an officer, partner, employee, or agent of the prime contractor or another higher tier subcontractor.

DEFINITIONS

41 U.S.C. 52

SEC. 2. For the purpose of sections 51–54 of this title, the term "subcontractor" is defined as any person, including a corporation, partnership, or business association of any kind, who holds an agreement or purchase order to perform all or any part of the work or to make or to furnish any article or service required for the performance of a negotiated contract or of a subcontract entered into thereunder; the term "person" shall include any subcontractor, corporation, association, trust joint-stock company, partnership, or individual; and the term "negotiated contract" means made without formal advertising.

POWER OF GENERAL ACCOUNTING OFFICE

41 U.S.C. 53

SEC. 3. For the purpose of ascertaining whether such fees, commissions, compensation, gifts, or gratuities have been paid or granted by a subcontractor, the General Accounting Office shall have the power to inspect the plants and to audit the books and records of any prime contractor or subcontractor engaged in the performance of a negotiated contract.

PENALTIES

41 U.S.C. 54

SEC. 4. Any person who shall knowingly, directly or indirectly, make or receive any such prohibited payment shall be fined not more than $10,000 or be imprisoned for not more than two years, or both.

LEGISLATION CONTAINING PROVISIONS GIVING THE GENERAL ACCOUNTING OFFICE ACCESS TO RECORDS OF PARTICULAR CONTRACTS, INSURANCE CARRIERS, CONCESSIONERS, ETC.

ARMS CONTROL AND DISARMAMENT ACT

(Public Law 87–297, approved Sept. 26, 1961, 75 Stat. 638, To establish a United States Arms Control and Disarmament Agency)

* * * * *

COMPTROLLER GENERAL AUDIT

SEC. 46. No moneys appropriated for the purpose of this act shall be available for payment under any contract with the Director [of the U.S. Arms Control and Disarmament Agency] negotiated without advertising, except contracts with any foreign government, international organization or any agency thereof, unless such contract includes 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: *Provided, however,* That no moneys so appropriated shall be available for payment under such contract which includes any provisions precluding an audit by the General Accounting Office of any transaction under such contract: *And Provided further,* That nothing in this section shall preclude the earlier disposal of contractor and subcontractor records in accordance with records disposal schedules agreed upon between the Director and the General Accounting Office. 22 U.S.C. 2586

COMMUNICATION SERVICE CONTRACTS

(Act of March 30, 1949, ch. 41, 63 Stat. 17)

ESTABLISHMENT AND DEVELOPMENT OF LAND-BASED AIR WARNING AND CONTROL INSTALLATIONS AND FACILITIES; EXTENT OF APPROPRIATION; PROCUREMENT OF COMMUNICATIONS SERVICES

SEC. 1.[12a] The Secretary of the Air Force is authorized to procure communication services required for the semiautomatic ground environment system. No contract for such services may be for a period of more than ten years from the date communication services are first 50 U.S.C. 491

[12a] Sec. 1, as amended by Act of Aug. 3, 1956, ch. 939, sec. 303, 70 Stat. 1012.

furnished under such contract. The aggregate contingent liability of the Government under the termination provisions of all contracts authorized hereunder may not exceed a total of $222,000,000 and no termination payment shall be final until audited and approved by the General Accounting Office which shall have access to such carrier records and accounts as it may deem necessary for the purpose. * * *

ATOMIC_ENERGY_ACT_OF_1954

(Act of August 30, 1946, ch. 724, 60 Stat. 755)[13]

COMPTROLLER GENERAL AUDIT

42 U.S.C. 2206

SEC. 166.[14] No moneys appropriated for the purposes of this Act shall be available for payments under any contract with the Commission, negotiated without advertising, except contracts with any foreign government or any agency thereof and contracts with foreign producers, unless such contract includes 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: *Provided, however,* That no moneys so appropriated shall be available for payment under such contract which includes any provision precluding an audit by the General Accounting Office of any transaction under such contract: *And Provided further,* That nothing in this section shall preclude the earlier disposal of contractor and subcontractor records in accordance with records disposal schedules agreed upon between the Commission and the General Accounting Office.

WAGNER—O'DAY ACT

(Act of June 25, 1938, ch. 697, 52 Stat. 1196)

41 U.S.C. 47

SEC. 2. * * * (c)[15] The Committee [Committee for Purchase from the Blind and other Severely Handi-

[13] Sec. 291 of the Act of August 30, 1946, ch. 724, as added by the Act of August 30, 1954, ch. 1073, sec. 1, 68 Stat. 921, renamed the Atomic Energy Act of 1946, the "Atomic Energy Act of 1954." AEC abolished and superseded by ERDA and NRC, see E–28.

[14] Sec. 166 as added by the Act of August 30, 1954, ch. 1073, sec. 1, 68 Stat. 951, and amended by Pub. L. 85–681, sec. 8, August 19, 1958, 72 Stat. 634.

[15] Subsec. 2(c) as amended by Pub. L. 92–28, sec. 1, June 23, 1971, 85 Stat. 79.

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 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.

NATIONAL PARK CONCESSIONERS

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

16 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

this chapter, including surveys and reports on health benefits plans available to employees and on the experience of the plans.

(b) Each contract entered into under section 8902 of this title shall contain provisions requiring carriers to—

(1) furnish such reasonable reports as the Commission determines to be necessary to enable it to carry out its functions under this chapter; and

(2) permit the Commission and representatives of the General Accounting Office to examine records of the carriers as may be necessary to carry out the purposes of this chapter.

(c) Each Government agency shall keep such records, make such certifications, and furnish the Commission with such information and reports as may be necessary to enable the Commission to carry out its functions under this chapter. (Pub. L. 89–554, Sept. 6, 1966, 80 Stat. 606.)

RETIRED FEDERAL EMPLOYEES HEALTH BENEFITS ACT

(Public Law 86–724, approved Sept. 8, 1960, 74 Stat. 849)[17]

ADMINISTRATION

SEC. 9. (a) The Commission [Civil Service Commission] shall administer this Act and prescribe such regulations as are necessary to give full effect to the purposes of this Act.

(b) Such regulations shall fix minimum standards to be met by the carrier and the plan under section 3 of this Act, including extensions of coverage to be provided. The Commission may request all carriers to furnish such reasonable reports as the Commission determines to be necessary to enable it to carry out its functions under this Act. The carrier shall furnish such reports when requested and permit the Commission and representatives of the General Accounting Office to examine such records of the carriers as may be necessary to carry out the purposes of this Act.

HIGH-SPEED GROUND TRANSPORTATION RESEARCH CONTRACTS

(Public Law 89–220, approved September 30, 1965, 79 Stat. 893)

SEC. 8. (a) (1) In exercising the authority granted under this Act, the Secretary [of Commerce] is author- 49 U.S.C. 1638(a)(3)

[17] This Act was not repealed or codified at the time the rest of Title 5 was enacted. It was formerly Sec. 5 U.S.C. 3053, now omitted from code. Some part of 5 U.S.C. 8910 may be applicable.

ized to enter into agreements and to contract with public or private agencies, institutions, organizations, corporations, and individuals, without regard to sections 3648 and 3709 of the Revised Statutes (31 U.S.C. 529; 41 U.S.C. 5).

(2) To the maximum extent practicable, the private agencies, institutions, organizations, corporations, and individuals with which the Secretary enters into such agreements or contracts to carry out research and development under this Act shall be geographically distributed throughout the United States.

(3) Each agreement or contract entered into under this Act under other than competitive bidding procedures, as determined by the Secretary shall provide that the Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, may, for the purpose of audit and examination, have access to any books, documents, papers, and records of the parties to such agreement or contract which are pertinent to the operations or activities under such agreement or contract.

NATIONAL HOUSING ACT

(Act of June 27, 1934, ch. 847, 48 Stat. 1246)

TITLE XII—NATIONAL INSURANCE DEVELOPMENT PROGRAM

* * * * *

PART D—PROVISIONS OF GENERAL APPLICABILITY RECORDS, ANNUAL STATEMENT, AND AUDITS

12 U.S.C. 1749bbb–14

SEC. 1244.[18] (a) Any insurer, pool, or property owner acquiring reinsurance or direct insurance under this title shall furnish the Secretary with such summaries and analyses of information in its records as may be necessary to carry out the purposes of this title, in such form as the Secretary, in cooperation with the State insurance authority, shall, by rules and regulations, prescribe. The Secretary shall make use of State insurance authority examination reports and facilities to the maximum extent feasible.

(b) Any insurer or pool acquiring reinsurance under this title shall file with the Secretary a true and correct copy of any annual statement, or amendment thereof, filed with the State insurance authority of its domiciliary State, at the time it files such statement or amendment with such State insurance authority.

[18] Sec. 1244, formerly sec. 1234, as added by Pub. L. 90–448, sec. 1103, Aug. 1, 1968, 82 Stat. 565, renumbered and amended by Pub. L. 91–609, sec. 602(d),(f),(k),(10), 84 Stat. 1789–91.

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

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

NATIONAL FLOOD INSURANCE ACT OF 1968

(Public Law 90–448, approved August 1, 1968, Title XIII, 82 Stat. 587)[19]

CHAPTER II—ORGANIZATION AND ADMINISTRATION OF THE FLOOD INSURANCE PROGRAM

* * * * *

PART C—PROVISIONS OF GENERAL APPLICABILITY RECORDS AND AUDITS

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

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

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[19] Sec. 1301 of the Housing and Urban Development Act of 1968, Pub. L. 90–448, provided that title XIII of such Act may be cited as the "National Flood Insurance Act of 1968."

NEGOTIATED SHIP CONSTRUCTION CONTRACTS

MERCHANT MARINE ACT, 1936

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

46 U.S.C. 1152

SEC. 502(a)[20] * * * Notwithstanding the provisions of the first sentence of section 505 of this Act with respect to competitive bidding, the Secretary of Commerce is authorized, at any time prior to June 30, 1976, to accept a price for the construction of the ship which has been negotiated between a shipyard and a proposed ship purchaser if (i) the negotiated price will result in a construction-differential subsidy that is equal to or less then 45 per centum in fiscal 1971, 43 per centum in fiscal 1972, 41 per centum in fiscal 1973, 39 per centum in fiscal 1974, 37 per centum in fiscal 1975, and 35 per centum in fiscal 1976; (ii) the proposed ship purchaser and the shipyard submit backup cost details and evidence that the negotiated price is fair and reasonable; (iii) the Secretary of Commerce finds that the negotiated price is fair and reasonable; and (iv) the shipyard agrees that the Comptroller General of the United States or any of his duly authorized representatives shall, until the expiration of three years after final payment have access to and the right to examine any pertinent books, documents, papers, and records of the shipyard or any of its subcontractors related to the negotiation or performance of any contract or subcontract negotiated under this subsection and will include in its subcontracts a provision to that effect.

COMMISSION ON GOVERNMENT PROCUREMENT

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

[20] Subsec. 502(a) as amended by Pub. L. 91-46, sec. 7, October 21, 1970, 84 Stat. 1019, and Pub. L. 93-71, (1) and (2), July 10, 1973, 87 Stat. 169.

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.

C-5A AIRCRAFT CONTRACT

(Public Law 91-441, approved October 7, 1970, 84 Stat. 905)[21]

SEC. 504. (a) Of the total amount authorized to be appropriated by this Act for the procurement of the C-5A aircraft, $200,000,000 of such amount may not be obligated or expended until after the expiration of 30 days from the date upon which the Secretary of Defense

[21] Language appearing in annual Armed Forces appropriations acts for procurement. The reports called for are issued under the number B-163058. The audit and report requirements repeated in Armed Forces Appropriation: Pub. L. 92-156, Nov. 17, 1971, 85 Stat. 423, at 428; Pub. L. 92-436, Sept. 26, 1972, 86 Stat. 734, at 738 and 739; and Pub. L. 93-155, Nov. 16, 1973, 87 Stat. 605, at 612.

submits to the Committees on Armed Services of the Senate and the House of Representatives a plan for the expenditure of such $200,000,000. In no event may all or any part of such $200,000,000 be obligated or expended except in accordance with such plan.

(b) The $200,000,000 referred to in subsection (a) of this section, following the submission of a plan pursuant to such subsection, may be expended only for the reasonable and allocable direct and indirect costs incurred by the prime contractor under a contract entered into with the United States to carry out the C–5A aircraft program. No part of such amount may be used for—

(1) direct cost of any other contract or activity of the prime contractor;

(2) profit on any materials, supplies, or services which are sold or transferred between any division, subsidiary, or affiliate of the prime contractor under the common control of the prime contractor and such division, subsidiary, or affiliate;

(3) bid and proposal costs, independent research and development costs, and the cost of other similar unsponsored technical effort; or

(4) depreciation and amortization costs on property, plant, or equipment.

Any of the costs referred to in the preceding sentence which would otherwise be allocable to any work funded by such $200,000,000 may not be allocated to other portions of the C–5A aircraft contract or to any other contract with the United States, but payments to C–5A aircraft subcontractors shall not be subject to the restrictions referred to in such sentence.

(c) Any payment from such $200,000,000 shall be made to the prime contractor through a special bank account from which such contractor may withdraw funds only after a request containing a detailed justification of the amount requested has been submitted to and approved by the contracting officer for the United States. All payments made from such special bank account shall be audited by the Defense Contract Audit Agency of the Department of Defense and, on a quarterly basis, by the General Accounting Office. The Comptroller General shall submit to the Congress not more than thirty days after the close of each quarter a report on the audit for such quarter performed by the General Accounting Office pursuant to this subsection, * * *

(d) The restrictions and controls provided for in this section with respect to the $200,000,000 referred to in subsections (a) and (b) of this section shall be in addition to such other restrictions and controls as may be prescribed by the Secretary of Defense or the Secretary of the Air Force.

COST ACCOUNTING STANDARDS BOARD

DEFENSE PRODUCTION ACT OF 1950

(Act of September 8, 1950, ch. 932, 64 Stat. 798)

SEC. 719.[22] (a) There is established, as an agent of the Congress, a Cost-Accounting Standards Board which shall be independent of the executive departments and shall consist of the Comptroller General of the United States who shall serve as Chairman of the Board and four members to be appointed by the Comptroller General. Of the members appointed to the Board, two, of whom one shall be particularly knowledgeable about the cost accounting problems of small business, shall be from the accounting profession, one shall be representative of industry, and one shall be from a department or agency of the Federal Government who shall be appointed with the consent of the head of the department or agency concerned. The term of office of each of the appointed members of the Board shall be four years, except that any member appointed to fill a vacancy in the Board shall serve for the remainder of the term for which his predecessor was appointed. Each member of the Board appointed from private life shall receive compensation at the rate of one two-hundred-sixtieth of the rate prescribed for level IV of the Federal Executive Salary Schedule for each day (including traveltime) in which he is engaged in the actual performance of duties vested in the Board. 50 U.S.C. App. 2168

(b) The Board shall have the power to appoint, fix the compensation of, and remove an executive secretary and two additional staff members without regard to chapter 51, subchapters III and VI of chapter 53, and chapter 75 of title 5, United States Code, and those provisions of such title relating to appointment in the competitive service. The executive secretary and the two additional staff members may be paid compensation at rates not to exceed the rates prescribed for levels IV and V of the Federal Executive Salary Schedule, respectively.

(c) The Board is authorized to appoint and fix the compensation of such other personnel as the Board deems necessary to carry out its functions.

(d) The Board may utilize personnel from the Federal Government (with the consent of the head of the agency concerned) or appoint personnel from private life without regard to chapter 51, subchapters III and VI of chapter 53, and chapter 75 of title 5, United States Code, and those provisions of such title relating to appointment in the competitive service, to serve on advi-

[22] Sec. 719 as added by Pub. L. 91-379, sec. 103, Aug. 15, 1970, 84 Stat. 796.

sory committees and task forces to assist the Board in carrying out its functions and responsibilities under this section.

(e) Except as otherwise provided in subsection (a), members of the Board and officers or employees of other agencies of the Federal Government utilized under this section shall receive no compensation for their services as such but shall continue to receive the compensation of their regular positions. Appointees under subsection (d) from private life shall receive compensation at rates fixed by the Board, not to exceed one two-hundred-sixtieth of the rate prescribed for level V in the Federal Executive Salary Schedule for each day (including traveltime) in which they are engaged in the actual performance of their duties as prescribed by the Board. While serving away from their homes or regular place of business, Board members and other appointees serving on an intermittent basis under this section shall be allowed travel expenses in accordance with section 5703 of title 5, United States Code.

(f) All departments and agencies of the Government are authorized to cooperate with the Board and to furnish information, appropriate personnel with or without reimbursement, and such financial and other assistance as may be agreed to between the Board and the department or agency concerned.

(g) The Board shall from time to time promulgate cost- accounting standards designed to achieve uniformity and consistency in the cost-accounting principles followed by defense contractors and subcontractors under Federal contracts. Such promulgated standards shall be used by all relevant Federal agencies and by defense contractors and subcontractors in estimating, accumulating, and reporting costs in connection with the pricing, administration and settlement of all negotiated prime contract and subcontract national defense procurements with the United States in excess of $100,000, other than contracts or subcontracts where the price negotiated is based on (1) established catalog or market prices of commercial items sold in substantial quantities to the general public, or (2) prices set by law or regulation. In promulgating such standards the Board shall take into account the probable costs of implementation compared to the probable benefits.

(h) (1) The Board is authorized to make, promulgate, amend, and rescind rules and regulations for the implementation of cost-accounting standards promulgated under subsection (g). Such regulations shall require defense contractors and subcontractors as a condition of contracting to disclose in writing their cost-accounting principles, including methods of distinguishing direct costs from indirect costs and the basis used for allocating indirect costs, and to agree to a contract price adjustment, with interest, for any increased costs

paid to the defense contractor by the United States because of the defense contractor's failure to comply with duly promulgated cost-accounting standards or to follow consistently his disclosed cost-accounting practices in pricing contract proposals and in accumulating and reporting contract performance cost data. Such interest shall not exceed 7 per centum per annum measured from the time such payments were made to the contractor or subcontractor to the time such price adjustment is effected. If the parties fail to agree as to whether the defense contractor or subcontractor has complied with cost-accounting standards, the rules and regulations relating thereto, and cost adjustments demanded by the United States, such disagreement will constitute a dispute under the contract dispute clause.

(2) The Board is authorized, as soon as practicable after the date of enactment of this section, to prescribe rules and regulations exempting from the requirements of this section such classes or categories of defense contractors or subcontractors under contracts negotiated in connection with national defense procurements as it determines, on the basis of the size of the contracts involved or otherwise, are appropriate and consistent with the purposes sought to be achieved by this section.

(3) Cost-accounting standards promulgated under subsection (g) and rules and regulations prescribed under this subsection shall take effect not earlier than the expiration of the first period of sixty calendar days of continuous session of the Congress following the date on which a copy of the proposed standards, rules, or regulations is transmitted to the Congress; if, between the date of transmittal and the expiration of such sixty-day period, there is not passed by the two Houses a concurrent resolution stating in substance that the Congress does not favor the proposed standards, rules, or regulations. For the purposes of this subparagraph, in the computation of the sixty-day period there shall be excluded the days on which either House is not in session because of adjournment of more than three days to a day certain or an adjournment of the Congress sine die. The provisions of this paragraph do not apply to modifications of cost accounting standards, rules, or regulations which have become effective in conformity with those provisions.

(i) (A) Prior to the promulgation under this section of rules, regulations, cost-accounting standards, and modifications thereof, notice of the action proposed to be taken, including a description of the terms and substance thereof, shall be published in the Federal Register. All parties affected thereby shall be afforded a period of not less than thirty days after such publication in which to submit their views and comments with respect to the action proposed to be taken. After full consideration of the views and comments so submitted the

Board may promulgate rules, regulations, cost-accounting standards, and modifications thereof which shall have the full force and effect of law and shall become effective not later than the start of the second fiscal quarter beginning after the expiration of not less than thirty days after publication in the Federal Register.

(B) The functions exercised under this section are excluded from the operation of sections 551, 553–559, and 701–706 of title 5, United States Code.

(C) The provisions of paragraph (A) of this subsection shall not be applicable to rules and regulations prescribed by the Board pursuant to subsection (h) (2).

(j) For the purpose of determining whether a defense contractor or subcontractor has complied with duly promulgated cost-accounting standards and has followed consistently his disclosed cost-accounting practices, any authorized representative of the head of the agency concerned, of the Board, or of the Comptroller General of the United States shall have the right to examine and make copies of any documents, papers, or records of such contractor or subcontractor relating to compliance with such cost-accounting standards and principles.

(k) The Board shall report to the Congress, not later than twenty-four months after the date of enactment of this section, concerning its progress in promulgating cost-accounting standards under subsection (g) and rules and regulations under subsection (h). Thereafter, the Board shall make an annual report to the Congress with respect to its activities and operations, together with such recommendations as it deems appropriate.

(l) There are authorized to be appropriated such sums as may be necessary to carry out the provisions of this section.

NATIONAL AERONAUTICS AND SPACE ACT OF 1958

(Public Law 85–568, approved July 29, 1958, 72 Stat. 429)

FUNCTIONS OF THE ADMINISTRATION

42 U.S.C. 2473

SEC. 203. * * * (b) In the performance of its functions the Administration is authorized—

* * * * *

(*l*)[23] to provide by concession, without regard to section 321 of the Act of June 30, 1932 (47 Stat.

[23] Sec. 203(b)(11) as amended by Pub. L. 88–448, title IV, sec. 402(a)(34), August 19, 1964, 78 Stat. 495; Pub. L. 93–74, sec. 6, July 23, 1973, 87 Stat. 174.

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

ENERGY REORGANIZATION ACT OF 1974

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

TITLE III—MISCELLANEOUS AND TRANSITIONAL PROVISIONS

* * * * *

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

URBAN MASS TRANSPORTATION ACT OF 1964

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

SEC. 12[25] * * * (b) All contracts for construction, reconstruction, or improvement of facilities and equipment in furtherance of the purposes for which a loan or grant is made under this Act, entered into by applicants under other than competitive bidding procedures as defined by the Administrator (of Housing and Home Finance), shall provide that the Administrator (of Housing and Home Finance) and the Comptroller General of the United States, or any of their duly authorized representatives, shall for the purpose of audit and examination, have access to any books, documents, papers, and records of the contracting parties that are pertinent to the operations or activities under such contracts. 49 U.S.C. 1608

[24] Sec. 166 of the Atomic Energy Act of 1954, as amended is set forth on page E–14.

[25] Sec. 12 formerly sec. 9 was renumbered by Pub. L. 89–562, sec. 2(a)(1), September 8, 1966, 80 Stat. 715.

CHAPTER F. CLAIMS BY AND AGAINST THE GOVERNMENT

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

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BEST DOCUMENT AVAILABLE

BARRED CLAIMS ACT

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

LIMITATION OF TIME ON CLAIMS AND DEMANDS

SEC. 1.[1] That every claim or demand (except a claim or demand by any State, Territory, possession or the District of Columbia) against the United States cognizable by the General Accounting Office under section 305 of the Budget and Accounting Act of June 10, 1921 (42 Stat. 24),[2] and the Act of April 10, 1928 (45 Stat. 413),[3] shall be forever barred unless such claim, bearing the signature and address of the claimant or of an authorized agent or attorney, shall be received in said office within 6 years after the date such claim first accrued: *Provided,* That when a claim of any person serving in the military or naval forces of the United States accrues in time of war, or when war intervenes within five years after its accrual, such claim may be presented within five years after peace is established. 31 U.S.C. 71; 31 U.S.C. 237.

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

LIMITATION ON CLAIMS ON PAID CHECKS, AS AMENDED

(Public Law 413, 69th Cong., ch. 650, approved June 22, 1926, 44 Stat. 761, as amended)[4]

CLAIMS ON PAID CHECKS AND WARRANTS; LIMITATIONS

SEC. 2. Hereafter all claims on account of any check, checks, warrant, or warrants appearing from the records of the General Accounting Office or the Treasury Department to have been paid, shall be barred if not presented to the General Accounting Office or the Treasurer of the United States within six years after the date 31 U.S.C. 122

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

[2] See page A-13.

[3] See page F-3.

[4] Amended by Public Law 85-183, 71 Stat. 465.

of issuance of the check, checks, warrant, or warrants involved. However, any claims for the proceeds of checks payable in Philippine pesos heretofore issued in payment of claims certified by the Philippine War Damage Commission, shall not be barred if received by the representative of the Chief Disbursing Officer, United States Treasury Department, at Manila, Republic of the Philippines, within six years after the date of issuance of such checks.

LIMITATION ON CLAIMS ON FORGED OR ALTERED CHECKS

(Public Law 308, 79th Cong., ch. 48, approved Mar. 6, 1946, 60 Stat. 31)

LIMITATION PERIOD ON CLAIMS ON FORGED OR ALTERED CHECKS AND WARRANTS

31 U.S.C. 129

SEC. 1. No proceeding in any court shall be brought by the United States or by any agency or official of the United States to enforce the liability of any endorser, transferor, or depositary, or financial agent, arising out of a forged or unauthorized signature or endorsement upon or alteration of any check, checks, or warrant, warrants issued by the Secretary of the Treasury, the Postmaster General, the Treasurer and Assistant Treasurers of the United States, or by disbursing officers and agents of the United States, unless such proceeding is commenced within six years after the presentation to the Treasurer of the United States or other drawee of such issued checks or warrants for payment of such check, checks, warrant, or warrants, or unless within that period written notice shall have been given by the United States or an agency thereof to such endorser, transferor, or depositary, or financial agent of a claim on account of such liability. Unless a court proceeding shall have been brought or such notice given within the period prescribed in this section, any claim against such endorser, transferor, or depositary, or financial agent on account of such liability shall be forever barred: *Provided,* That in connection with any claim presented to the General Accounting Office or the Treasurer of the United States within the time limitation prescribed by section 122 of this title, the period within which such a proceeding may be brought or such notice given shall be extended by an additional one hundred and eighty days, and unless such notice shall be given or a court proceeding brought within such extended period any claim against such endorser, transferor, depositary, or financial agent on account of such liability shall be forever barred.

LIMITATION OF TIME ON GAO REVIEW OF GSA ACTION ON CLAIM FOR TRANSPORTATION SERVICES

TRANSPORTATION ACT OF 1940

(Act of September 18, 1940, ch. 722, 54 Stat. 955)

SEC. 322. (b)[5]Nothing in subsection (a) of this section hereof shall be deemed to prevent any carrier or forwarder from requesting the Comptroller General to review the action on his claim by the General Services Administration, or his designee. Such request shall be forever barred unless received in the General Accounting Office within six months (not including in time of war) from the date the action was taken or within the periods of limitation specified in the second proviso in subsection (a) of this section, whichever is later. 49 U.S.C. 66

MERITORIOUS CLAIMS ACT[6]

(Public Law 247, 70th Cong., approved Apr. 10, 1928, 45 Stat. 413)

That when there is filed in the General Accounting Office a claim or demand against the United States that may not lawfully be adjusted by the use of the appropriation theretofore made, but which claim or demand in the judgment of the Comptroller General of the United States contains such elements of legal liability or equity as to be deserving of the consideration of the Congress, he shall submit the same to the Congress by a special report containing the material facts and his recommendation thereon. 31 U.S.C. 236

COURT OF CLAIMS, TRANSMISSION OF CLAIMS BY THE COMPTROLLER GENERAL

COURT OF CLAIMS PROCEDURE

(Chapter 165, title 28, United States Code)[7]

SEC. 2510. Referral of cases by Comptroller General. The Comptroller General may transmit to the Court of Claims for trial and adjudication any claim or matter of which the Court of Claims might take jurisdiction on the voluntary action of the claimant, together

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[5] Subsec. 322(b) as amended by Sec. 201(3) of the General Accounting Office Act of 1974, Pub. L. 93-604, January 2, 1974, 88 Stat. 1960.

[6] Sometimes referred to as Equitable Claims Act.

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

with all vouchers, papers, documents, and proofs pertaining thereto.

The Court of Claims shall proceed with the claims or matters so referred as in other cases pending in such court and shall render judgment thereon.

SURPLUS FUND—CERTIFIED CLAIMS ACT OF 1949

(Act of July 6, 1949, ch. 299, 63 Stat. 407)

31 U.S.C. 712a

SEC. 1. Except as otherwise provided by law, all balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year.

PAYMENT OF JUDGMENTS

SUPPLEMENTAL APPROPRIATION ACT OF 1957

(Act of July 27, 1956, ch. 748, 70 Stat. 694)

31 U.S.C. 724a

SEC. 1302.[8] There are appropriated, out of any money in the Treasury not otherwise appropriated, and out of the postal revenues, respectively, such sums as may on and after July 27, 1956 be necessary for the payment, not otherwise provided for, as certified by the Comptroller General, of final judgments, awards, and compromise settlements (not in excess of $100,000, or its equivalent in foreign currencies at the time of payment, in any one case) which are payable in accordance with the terms of sections 2414, 2517, 2672, or 2677 of Title 28, together with such interest and costs as may be specified in such judgments or otherwise authorized by law: *Provided,* That, whenever a judgment of a district court to which the provisions of section 2411(b) of Title 28 apply, is payable from this appropriation, interest shall be paid thereon only when such judgment becomes final after review on appeal or petition by the United States, and then only from the date of the filing of the transcript thereof in the General Accounting Office to the date of the mandate of affirmance (except that in cases reviewed by the Supreme Court interest shall not be allowed beyond the term of the Court at which the judgment was affirmed): *Provided further,* That whenever a judgment rendered by the Court of Claims is payable from this appropriation, interest payable thereon in

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[8] Sec. 1302 as amended by Pub. L. 87-187, sec. 3, Aug. 30, 1961, 75 Stat. 416; Pub. L. 89-506, sec. 6, July 18, 1966, 80 Stat. 307; Pub. L. 91-350, sec. 1(c), July 23, 1970, 84 Stat. 449; Pub. L. 91-375, sec. 6(l)(3), Aug. 12, 1970, 84 Stat. 782.

accordance with section 2516(b) of Title 28 shall be computed from the date of the filing of the transcript thereof in the General Accounting Office: *Provided further*, That any judgment or compromise settlement against the United States arising out of an express or implied contract entered into by the Army and Air Force Exchange Service, Navy Exchanges, Marine Corps Exchanges, Coast Guard Exchanges, or Exchange Councils of the National Aeronautics and Space Administration, shall be paid in accordance with this section and sections 2414, 2517, and 2518 of Title 28, and such instrumentality shall reimburse the United States for a judgment or compromise settlement paid by the United States. Notwithstanding the other provisions of this section, judgments against the United States arising out of activities of the United States Postal Service shall be paid by the Postal Service out of any funds available to it.

OFFSETS AGAINST JUDGMENTS AGAINST UNITED STATES

(As authorized by the act of March 3, 1875, 18 Stat. 481, as amended by the act of March 3, 1933, ch. 212, sec. 13, 47 Stat. 1516)

When any final judgment recovered against the United States duly allowed by legal authority shall be presented to the Comptroller General of the United States for payment, and the plaintiff therein shall be indebted to the United States in any manner, whether as principal or surety, it shall be the duty of the Comptroller General of the United States to withhold payment of an amount of such judgment equal to the debt thus due to the United States; and if such plaintiff assents to such set-off, and discharges his judgment or an amount thereof equal to said debt, the Comptroller General of the United States shall execute a discharge of the debt due from the plaintiff to the United States. But if such plaintiff denies his indebtedness to the United States, or refuses to consent to the set-off, then the Comptroller General of the United States shall withhold payment of such further amount of such judgment as in his opinion will be sufficient to cover all legal charges and costs in prosecuting the debt of the United States to final judgment. And if such debt is not already in suit, it shall be the duty of the Comptroller General of the United States to cause legal proceedings to be immediately commenced to enforce the same, and to cause the same to be prosecuted to final judgment with all reasonable dispatch. And if in such action judgment shall be rendered against the United States, or the amount recivered for the debt and costs shall be less than the amount so withheld as before provided, the

31 U.S.C. 227

balance shall then be paid over to such plaintiff by such Comptroller General of the United States with 6 per centum interest thereon for the time it has been withheld from the plaintiff.

PAYMENT OF FINAL JUDGMENTS

UNITED STATES AS PARTY GENERALLY

(Chapter 161, title 28, United States Code)[9]

SEC. 2414. Payment of judgments and compromise settlements.[10]

Payment of final judgments rendered by a district court against the United States shall be made on settlements by the General Accounting Office. Payment of final judgments rendered by a State or foreign court or tribunal against the United States, or against its agencies or officials upon obligations or liabilities of the United States, shall be made on settlements by the General Accounting Office after certification by the Attorney General that it is in the interest of the United States to pay the same.

Whenever the Attorney General determines that no appeal shall be taken from a judgment or that no further review will be sought from a decision affirming the same, he shall so certify and the judgment shall be deemed final.

Except as otherwise provided by law, compromise settlements of claims referred to the Attorney General for defense of imminent litigation or suits against the United States, or against its agencies or officials upon obligations or liabilities of the United States, made by the Attorney General or any person authorized by him, shall be settled and paid in a manner similar to judgments in like causes and appropriations or funds available for the payment of such judgments are hereby made available for the payment of such compromise settlements.

FEDERAL CLAIMS COLLECTION ACT OF 1966

(Public Law 89–508, approved July 19, 1966, 80 Stat. 308)

DEFINITIONS

31 U.S.C. 951 In this chapter—

(a) "agency" means any department, office, commission, board, service, Government corporation,

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

[10] Sec. 2414 as amended by Pub. L. 87–187, sec. 1, Aug. 30, 1961, 75 Stat. 415.

instrumentality, or other establishment or body in either the executive or legislative branch of the Federal Government;

(b) "head of an agency" includes, where applicable, commission, board, or other group of individuals having the decision-making responsibility for the agency.

COLLECTION AND COMPROMISE—AGENCY COLLECTION; RULES AND REGULATIONS

(a) The head of an agency or his designee, pursuant to regulations prescribed by him and in conformity with such standards as may be promulgated jointly by the Attorney General and the Comptroller General, shall attempt collection of a claim of the United States for money or property arising out of the activities of, or referred to, his agency. 31 U.S.C. 952

Compromise of Claims; Termination of Collection Action; Rules and Regulations; $20,000 Limitation

(b) With respect to such claims of the United States that have not been referred to another agency, including the General Accounting Office, for further collection action and that do not exceed $20,000, exclusive of interest, the head of an agency or his designee, pursuant to regulations prescribed by him and in conformity with such standards as may be promulgated jointly by the Attorney General and the Comptroller General, may (1) compromise any such claim, or (2) cause collection action on any such claim to be terminated or suspended where it appears that no person liable on the claim has the present or prospective financial ability to pay any significant sum thereon or that the cost of collecting the claim is likely to exceed the amount of recovery. The Comptroller General or his designee shall have the foregoing authority with respect to claims referred to the General Accounting Office by another agency for further collection action. The head of an agency or his designee shall not exercise the foregoing authority with respect to a claim as to which there is an indication of fraud, the presentation of a false claim, or misrepresentation on the part of the debtor or any other party having an interest in the claim, or a claim based in whole or in part on conduct in violation of the antitrust laws; nor shall the head of an agency, other than the Comptroller General of the United States, have authority to compromise a claim that arises from an exception made by the General Accounting Office in the account of an accountable officer.

Conclusiveness Effect of Compromise; Fraud, Misrepresentation, False Claims, Mutual Mistake of Fact

(c) A compromise effected pursuant to authority conferred by subsection (b) of this section shall be final

and conclusive on the debtor and on all officials, agencies, and courts of the United States, except if procured by fraud, misrepresentation, the presentation of a false claim, or mutual mistake of fact. No accountable officer shall be liable for any amount paid or for the value of property lost, damaged, or destroyed, where the recovery of such amount or value may not be had because of a compromise with a person primarily responsible under subsection (b).

Existing Agency Authority to Litigate, Settle, Compromise, or Close Claims

31 U.S.C. 953

Nothing in this chapter shall increase or diminish the existing authority of the head of an agency to litigate claims, or diminish his existing authority to settle, compromise, or close claims.

WAIVER OF CLAIMS FOR OVERPAYMENTS OF PAY AND ALLOWANCES

PAY ADMINISTRATION

(Ch. 55, Title 5, U.S. Code)

SUBCHAPTER VIII—SETTLEMENT OF ACCOUNTS

SEC. 5584.[11] Claims for overpayment of pay and allowances, other than travel and transportation expenses and allowances and relocation expenses.

(a) A claim of the United States against a person arising out of an erroneous payment of pay or allowances, other than travel and transportation expenses and allowances and relocation expenses payable under section 5724a of this title, on or after July 1, 1960, to an employee of an agency, the collection of which would be against equity and good conscience and not in the best interests of the United States, may be waived in whole or in part by—

(1) The Comptroller General of the United States; or

(2) the head of the agency when—

(A) the claim is in an amount aggregating not more than $500;

(B) the claim is not the subject of an exception made by the Comptroller General in the account of any accountable official; and

(C) the waiver is made in accordance with standards which the Comptroller General shall prescribe.

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[11] Added Pub. L. 90-616, sec. 1(a), Oct. 21, 1968, 82 Stat. 1212, and amended Pub. L. 92-453, sec. 3(1), Oct. 2, 1972, 86 Stat. 760; Pub. L. 93-359, sec. 1, July 25, 1974, 88 Stat. 393.

(b) The Comptroller General or the head of the agency, as the case may be, may not exercise his authority under this section to waive any claim—

(1) if, in his opinion, there exists, in connection with the claim, an indication of fraud, misrepresentation, fault, or lack of good faith on the part of the employee or any other person having an interest in obtaining a waiver of the claim;

(2) except in the case of employees of the Government Printing Office, the Library of Congress, the Office of the Architect of the Capitol, or the Botanic Garden, if application for waiver is received in his office after the expiration of three years immediately following the date on which the erroneous payment of pay was discovered or three years immediately following October 21, 1968, whichever is later;

(3) except in the case of employees of the Government Printing Office, the Library of Congress, the Office of the Architect of the Capitol, or the Botanic Garden, if application for waiver is received in his office after the expiration of three years immediately following the date on which the erroneous payment of allowances was discovered or three years immediately following October 2, 1972, whichever is later; or

(4) in the case of employees of the Government Printing Office, the Library of Congress, the Office of the Architect of the Capitol, or the Botanic Garden, if application for waiver is received in his office after the expiration of 3 years immediately following the date on which the erroneous payment of pay or allowances was discovered or 3 years immediately following the date on which this clause (4) is enacted into law, whichever is later.

(c) A person who has repaid to the United States all or part of the amount of a claim, with respect to which a waiver is granted under this section, is entitled, to the extent of the waiver, to refund, by the employing agency at the time of the erroneous payment, of the amount repaid to the United States, if he applies to that employing agency for that refund within two years following the effective date of the waiver. The employing agency shall pay that refund in accordance with this section.

(d) In the audit and settlement of the accounts of any accountable official, full credit shall be given for any amounts with respect to which collection by the United States is waived under this section.

(e) An erroneous payment, the collection of which is waived under this section, is deemed a valid payment for all purposes.

(f) This section does not affect any authority under

any other statute to litigate, settle, compromise, or waive any claim of the United States.

(g) For the purpose of this section, "agency" means—

(1) an Executive agency;

(2) the Government Printing Office;

(3) the Library of Congress;

(4) the Office of the Architect of the Capitol; and

(5) the Botanic Garden.

WAIVER OF CLAIMS FOR OVERPAYMENTS OF PAY AND ALLOWANCES: CONGRESS

(Public Law 93–359, approved July 25, 1974, 88 Stat. 393)

2 U.S.C. 130c

SEC. 2. (a) A claim of the United States against a person arising out of an erroneous payment of any pay or allowances, other than travel and transportation expenses and allowances, on or after the date of enactment of this Act, to the Vice President, a Senator, or to an officer or employee whose pay is disbursed by the Secretary of the Senate, the collection of which would be against equity and good conscience and not in the best interests of the United States, may be waived in whole or in part by the Secretary of the Senate, if the claim is not the subject of an exception made by the Comptroller General in the account of any accountable officer or official. An application for waiver shall be investigated by the Financial Clerk of the Senate who shall submit a written report of his investigation to the Secretary of the Senate. An application for waiver of a claim in an amount aggregating more than $500 shall also be investigated by the Comptroller General of the United States who shall submit a written report of his investigation to the Secretary of the Senate.

(b) The Secretary of the Senate may not exercise his authority under this section to waive any claim—

(1) if, in his opinion, there exists, in connection with the claim, an indication of fraud, misrepresentation, fault, or lack of good faith on the part of the Vice President, the Senator, the officer or employee, or any other person having an interest in obtaining a waiver of the claim; or

(2) if the application for waiver is received in his office after the expiration of 3 years immediately following the date on which the erroneous payment of pay or allowances was discovered

(c) In the audit and settlement of accounts of any accountable officer or official, full credit shall be given for any amounts with respect to which collection by the United States is waived under this section.

(d) An erroneous payment, the collection of which is waived under this section, is deemed a valid payment, the collection of which is waived under this section, is deemed a valid payment for all purposes.

(e) This section does not affect any authority under any other law to litigate, settle, compromise, or waive any claim of the United States.

(f) The Secretary of the Senate shall promulgate rules and regulations to carry out the provisons of this section.

SEC. 3. (a) A claim of the United States against a person arising out of an erroneous payment of any pay or allowances, other than travel and transportation expenses and allowances, on or after the date of enactment of this section, to an officer or employee whose pay is disbursed by the Clerk of the House of Representatives, the collection of which would be against equity and good conscience and not in the best interests of the United States, may be waived in whole or in part by the Speaker of the House, if the claim is not the subject of an exception made by the Comptroller General in the account of any accountable officer or official.

(b) An application for waiver of a claim shall be investigated by the Clerk of the House of Representatives who shall submit a written report of his investigation to the Speaker of the House.

(c) The Speaker of the House may not exercise his authority under this section to waive any claim—

(1) if, in his opinion, there exists, in connection with the claim, an indication of fraud, misrepresentation, fault, or lack of good faith on the part of the officer or employee or any other person having an interest in obtaining a waiver of the claim; or

(2) if the application for waiver is received in his office after the expiration of 3 years immediately following the date on which the erroneous payment of pay or allowances was discovered.

(d) In the audit and settlement of the accounts of any accountable officer or official, full credit shall be given for any amounts with respect to which collection by the United States is waived under this section.

(e) An erroneous payment, the collection of which is waived under this section, is deemed a valid payment for all purposes.

(f) This section does not affect any authority under any other law to litigate, settle, compromise, or waive any claim of the United States.

(g) The Speaker of the House shall prescribe rules and regulations to carry out the provisions of this section.

RECORDS PRESERVATION

DISPOSAL OF RECORDS

(Chapter 33, title 44, United States Code)[12]

SEC. 3309. Preservation of claims of Government until settled in General Accounting Office, disposal authorized upon written approval of Comptroller General.[13]

Records pertaining to claims and demands by or against the Government of the United States or to accounts in which the Government of the United States is concerned, either as debtor or creditor, may not be disposed of by the head of an agency under authorization granted under this chapter, until the claims, demands, and accounts have been settled and adjusted in the General Accounting Office, except upon the written approval of the Comptroller General of the United States.

EXCHANGE OF MATERIAL AND DISPOSAL OF OBSOLETE, SURPLUS, OR UNCLAIMED PROPERTY

(Chapter 153, Title 10, United States Code)

SEC. 2575.[14] **Disposition of unclaimed property.**

(a) The Secretary of any military department, and the Secretary of the Treasury, under such regulations as they may respectively prescribe, may each by public or private sale or otherwise, dispose of all lost, abandoned, or unclaimed personal property that comes into the custody or control of his department, other than property subject to section 4712, 4713, 6522, 9712, or 9713 of this title or subject to subsection (c) of this section.

(b) The net proceeds from the sale of property under this section shall be covered into the Treasury as miscellaneous receipts. The owner, his heirs or next of kin, or his legal representative may file a claim for those proceeds with the General Accounting Office within five years after the date of the disposal of the property. If not filed within that period, such a claim may not be considered by a court or the General Accounting Office.

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[12] Title 44 was enacted into positive law by Pub. L. 90-620, sec. 1, Oct. 22, 1968, 82 Stat. 1238.

[13] Sec. 3309 as amended by Pub. L. 91-287, sec. 2(b), June 23, 1970, 84 Stat. 321.

[14] Sec. 2575 as codified by act of Aug. 10, 1956, ch. 1041, 70A Stat. 144 and amended by Pub. L. 89-143, Aug. 28, 1965, 79 Stat. 581.

PAYMENTS TO MISSING PERSONS

(Chapter 10, Title 37, United States Code)

SEC. 554.[15] Travel and transportation; dependents; household and personal effects; motor vehicles; sale of bulky items; claims for proceeds; appropriation chargeable.

(b) * * * When he considers it necessary, the Secretary concerned may, with respect to the household and personal effects of a member who is officially reported as absent for a period of more than 29 days in a missing status, authorize the nontemporary storage of those effects for a period of one year, or longer when justified.

* * * * *

(g) The Secretary concerned may, when he determines that there is an emergency and a sale would be in the best interests of the United States, provide for the public or private sale of motor vehicles and other bulky items of household and personal effects of a member described in subsection (b) of this section. * * *

(h) Claims for net proceeds that are covered into the Treasury under subsection (g) of this section may be filed with the General Accounting Office by the rightful owners, their heirs or next of kin, or their legal representatives at any time before the end of a 5-year period from the date the proceeds are covered into the Treasury. When a claim is filed, the General Accounting Office shall allow or disallow it. A claim that is allowed shall be paid from the appropriation for refunding money erroneously received and covered. If a claim is not filed before the end of the 5-year period from the date the proceeds are covered into the Treasury, it is barred from being acted on by the courts or the General Accounting Office.

ACCOUNTABILITY AND RESPONSIBILITY

(Chapter 165, Title 10, United States Code)

SEC. 2771.[16] Final settlement of accounts: deceased members.

(a) In the settlement of the accounts of a deceased member of the armed forces who dies after December 31, 1955, an amount due from the armed force of which

[15] Sec. 554 as added by Pub. L. 89-554, sec. 5(b), Sept. 6, 1966, 80 Stat. 627 and amended Pub. L. 90-83, sec. 5(2), Sept. 11, 1967, 81 Stat. 221; Pub. L. 90-236, Jan. 2, 1968, 81 Stat. 764; Pub. L. 90-623, sec. 3(7), Oct. 22, 1968, 82 Stat. 1315.

[16] Sec. 2771 as codified by the act of Aug. 10, 1956, ch. 1041, 70A Stat. 155; and amended by Pub. L. 85-861, sec. 1(56), Sept. 2, 1958, 72 Stat. 1461; Pub. L. 86-641, July 12, 1960, 74 Stat. 473; Pub. L. 89-718, sec. 8(a), Nov. 2, 1966, 80 Stat. 1117.

he was a member shall be paid to the person highest on the following list living on the date of death:

(1) Beneficiary designated by him in writing to receive such an amount, if the designation is received, before the deceased member's death, at the place named in regulations to be 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.

(b) Designations and changes of designation of beneficiaries under subsection (a) (1) are subject to regulations to be prescribed by the Secretary concerned. So far as practicable, these regulations shall be uniform for the armed forces, the Environmental Science Services Administration, and the Public Health Service.

(c) Under such regulations as the Comptroller General may prescribe, payments under subsection (a) shall be made by the military department concerned or the Department of the Treasury, as the case may be. Payment under clause (6) of subsection (a) shall be made—

(1) upon settlement by the General Accounting Office; or

(2) as otherwise authorized by the Comptroller General.

(d) A payment under this section bars recovery by any other person of the amount paid.

SERVICE, SUPPLY, AND PROCUREMENT

(Chapter 7, Title 32, United States Code)

SEC. 714.[17] Final settlement of accounts: deceased members.

(a) In the settlement of the accounts of a member of the National Guard who dies after December 31, 1955, an amount due from the armed force of which he was a member shall be paid to the person highest on the following list living on the date of death:

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

(2) Surviving spouse.

[17] Sec. 714 as added by Pub. L. 85-861, sec. 2(12), Sept. 2, 1958, 72 Stat. 1546, and amended Pub. L. 87-46, June 16, 1961, 75 Stat. 92.

(3) Children and their descendents, 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.

(b) Designations and changes of designation of beneficiaries under subsection (a) (1) are subject to regulations to be prescribed by the Secretary concerned. So far as practicable these regulations shall be uniform with those prescribed for the armed forces under section 2771 (b) of Title 10.

(c) Under such regulations as the Comptroller General may prescribe, payments under subsection (a) shall be made by the Department of the Army or the Department of the Air Force, as the case may be. Payment under clause (6) of subsection (a) shall be made—

(1) upon settlement by the General Accounting Office; or

(2) as otherwise authorized by the Comptroller General.

(d) A payment under this section bars recovery by any other person of the amount paid.

INTERNATIONAL CLAIMS SETTLEMENT ACT OF 1949

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

TITLE I

SEC. 7.[18] * * * (c) Payments made pursuant to this title shall be made only to the person or persons on behalf of whom the award is made, except that— 22 U.S.C. 1626

(1) if any person to whom any payment is to be made pursuant to this title is deceased or is under a legal disability, payment shall be made to his legal representative, except that if any payment to be made is not over $1,000 and there is no qualified executor or administrator, payment may be made to the person or persons found by the Comptroller General to be entitled thereto, without the necessity of compliance with the requirements of law with respect to the administration of estates;

(2) in the case of a partnership or corporation, the existence of which has been terminated and on behalf of which an award is made, payment shall be made, except as provided in paragraphs (3) and (4) of this subsection, to the person or

[18] Sec. 7 as amended by the act of Aug. 8, 1953, ch. 396, sec. 2, 67 Stat. 506; act of Aug. 9, 1955, ch. 645, secs. 1,2, 69 Stat. 562; Pub. L. 90|421, sec. 1(2),(3), July 24, 1968, 82 Stat. 420.

persons found by the Comptroller General of the United States to be entitled thereto;

* * * * *

(d) Whenever the Secretary of the Treasury, or the Comptroller General of the United States, as the case may be, shall find that any person is entitled to any such payment, after such payment shall have been received by such person, it shall be an absolute bar to recovery by any other person against the United States, its officers, agents, or employees with respect to such payment.

DEBTS AND COLLECTION

(Chapter 26, Title 39, United States Code)

SEC. 2601. Collection and adjustment of debts

(a) The Postal Service—

(1) shall collect debts due the Postal Service;

(2) shall collect and remit fines, penalties, and forfeitures arising out of matters affecting the Postal Service;

(3) may adjust, pay, or credit the account of a postmaster or of an enlisted person of an Armed Force performing postal duties, for any loss of Postal Service funds, papers, postage, or other stamped stock or accountable paper; and

(4) may prescribe penalties for failure to render accounts.

The Postal Service may refer any matter, which is uncollectable through administrative action, to the General Accounting Office for collection. This subsection does not affect the authority of the Attorney General in cases in which judicial proceedings are instituted.

(b) In all cases of disability or alleged liability for any sum of money by way of damages or otherwise, under any provision of law in relation to the officers, employees, operations, or business of the Postal Service, the Postal Service shall determine whether the interests of the Postal Service probably require the exercise of its powers over the same. Upon the determination, the Postal Service on such terms as it deems just and expedient, may—

(1) remove the disability; or

(2) compromise, release, or discharge the claim for such sum of money and damages.

ANNUITIES BASED ON RETIRED OR RETAINER PAY: SURVIVOR BENEFIT PLAN

(Chapter 73, Title 10, United States Code)

SUBCHAPTER II.—SURVIVOR BENEFIT PLAN

SEC. 1453. Recovery of annuity erroneously paid.

In addition to other methods of recovery provided by law, the Secretary concerned may authorize the recovery, by deduction from later payments to a person, of any amount erroneously paid to him under this subchapter. However, recovery is not required if, in the judgment of the Secretary concerned and the Comptroller General, there has been no fault by the person to whom the amount was erroneously paid and recovery would be contrary to the purposes of this subchapter or against equity and good conscience.

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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CERTIFYING OFFICERS

ACCOUNTABILITY; RELIEF BY COMPTROLLER GENERAL; ENFORCEMENT OF LIABILITY

(As authorized by the act of December 29, 1941, ch. 641, 55 Stat. 875, as amended by Pub. L. 92–310, sec. 231 (cc), June 6, 1972, 86 Stat. 213)

SEC. 2. The officer or employee certifying a voucher 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 papers and for the legality of the proposed payment under the appropriation of fund involved; and (2) 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 or which did not represent a legal obligation under the appropriation or fund involved: *Provided,* That the Comptroller General may, in 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 that 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 deductions. 31 U.S.C. 82c

SEC. 3. The liability of certifying officers or employees shall be enforced in the same manner and to the same extent as now provided by law with respect to enforcement of the liability of disbursing and other accountable officers; and they shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for certification. 31 U.S.C. 82d

RELIEF OF ACCOUNTABLE OFFICERS OF LIABILITY FOR LOSS

(As authorized by the act of August 1, 1947, ch. 441, sec. 1, 61 Stat. 720; as amended by the act of August 9, 1955, ch. 694, 69 Stat. 626)

31 U.S.C. 82a-1

The General Accounting Office is authorized, after consideration of the pertinent findings and if in concurrence with the determinations and recommendations of the head of the department or independent establishment concerned, to relieve any disbursing or other accountable officer or agent or former disbursing or other accountable officer or agent of any such department or independent establishment of the Government charged with responsibility on account of physical loss or deficiency of Government funds, vouchers, records, checks, securities, or papers in his charge, or to authorize the reimbursement, from any appropriation or fund available for purposes of the activity in which the loss or deficiency occurred, of amounts paid subsequent to August 1, 1947, by or on behalf of the officer or agent in restitution of the loss or deficiency, if the head of the department or independent establishment determines (1) that such loss or deficiency occurred while such officer or agent was acting in the discharge of his official duties, or that such loss or deficiency occurred by reason of the act or omission of a subordinate of such officer or agent; and (2) that such loss or deficiency occurred without fault or negligence on the part of such officer or agent. This Act shall be applicable only to the actual physical loss or deficiency of Government funds, vouchers, records, checks, securities, or papers, and shall not include deficiencies in the accounts of such officers or agents resulting from illegal or erroneous payments. Whenever it is necessary in the opinion of the Comptroller General to restore or otherwise adjust the account of any disbursing or accountable officer or agent or former disbursing or other accountable officer for relief heretofore or hereafter granted under this Act, the amount of such relief shall, unless another appropriation is specifically provided therefor, be charged to the appropriation or fund available for the expense of the disbursing or other accountable function at the time the adjustment is effected.

RELIEF OF ACCOUNTABLE OFFICERS

OF LIABILITY FOR ILLEGAL, IMPROPER, OR INCORRECT PAYMENTS

(As authorized by the act of August 11, 1955, ch. 803, 69 Stat. 687)

31 U.S.C. 82a-2

SEC. 1. That (a) whenever (1) any deficiency exists or occurs in the official disbursing accounts of any disbursing officer or former disbursing officer of any department, agency, or independent establishment of the Government in consequence of the making of any illegal, improper, or incorrect payment, and (2) the Comptroller General or any officer of the General Accounting Office designated by the Comptroller General determines, upon his own motion or upon written findings and recommendations made by the department, agency, or independent establishment concerned, or his designees for that purpose, that such payment was not the result of bad faith or lack of due care on the part of such disbursing officer, the Comptroller General or his designee is authorized in his discretion to relieve such disbursing officer of accountability and responsibility, and allow credit in his official disbursing accounts, for such deficiency. Such relief may be denied in any case in which the Comptroller General or his designee determines that the department, agency, or independent establishment concerned has not diligently pursued collection action in accordance with procedures prescribed by the Comptroller General.

(b) Nothing contained in this section shall (1) affect the liability, or authorize the relief, of any payee, beneficiary, or recipient of any illegal, improper, or incorrect payment, or (2) relieve any such disbursing officer, the head of any department, agency, or establishment, or the Comptroller General of responsibility to pursue collection action against any such payee, beneficiary, or recipient. This section shall not deprive any such disbursing officer of any right which he otherwise may have to obtain relief by any other means with respect to any illegal, improper, or incorrect payment.

(c) Whenever it is necessary in the opinion of the Comptroller General to restore or otherwise adjust in the account of any disbursing officer any amount as to which relief is granted under this section, such amount, unless another appropriation is specifically provided therefor, shall be charged to the appropriation or fund available for the expense of the disbursing function at the time the adjustment is effected.

RELIEF OF DISBURSING OFFICERS OF MILITARY DEPARTMENT

(As authorized by the act of December 13, 1944, ch. 552, 58 Stat. 800 as amended by the act of August 11, 1955, ch. 803, sec. 2(a), 69 Stat. 687)

31 U.S.C. 95a

That whenever (1) any disbursing officer of the Army, Navy, Air Force, or Marine Corps incurs or has incurred a physical loss or deficiency of any Government funds, vouchers, records, or papers in his charge and (2) the Secretary of the department concerned determines that such loss or deficiency occurred while the officer was in line of his duty and that such loss or deficiency occurred without fault or negligence on his part, the General Accounting Office shall relieve such officer of the liability for such loss or deficiency, or authorize the reimbursement, from any appropriation or fund made available for that purpose, of amounts paid by or on behalf of such officer in restitution of such loss or deficiency. Any determination made by the Secretary of the department concerned under this Act shall be conclusive upon the General Accounting Office. No relief may be granted under this Act with respect to any deficiency in the accounts of any disbursing officer which results from any illegal or erroneous payment. This Act shall not deprive any disbursing officer of any right which he otherwise may have to obtain relief by any other means with respect to any loss or deficiency covered by this Act.

STATISTICAL SAMPLING PROCEDURE

(Authorized by Public Law 88–521, approved August 30, 1964, 78 Stat. 700 as amended by Public Law 93–604, approved January 2, 1974, sec. 101, 88 Stat. 1559)

31 U.S.C. 82b–1

(a) Whenever the head of any department or agency of the Government or the Commissioner of the District of Columbia determines that economies will result therefrom, such agency head or the Commissioner may prescribe the use of adequate and effective statistical sampling procedures in the examination of disbursement vouchers not exceeding such amounts as may from time to time be prescribed by the Comptroller General of the United States; and no certifying or disbursing officer acting in good faith and in conformity with such procedures shall be held liable with respect to any certification or payment made by him on a voucher which was not subject to specific examination because of the prescribed statistical sampling procedure: *Provided,* That such officer and his department or agency have diligently pursued collection action to recover the illegal, im-

proper, or incorrect payment in accordance with procedures prescribed by the Comptroller General. The Comptroller General shall include in his reviews of accounting systems an evaluation of the adequacy and effectiveness of procedures established under the authority of this Act.

(b) Nothing contained in this section shall affect the liability, or authorize the relief, of any payee, beneficiary, or recipient of any illegal, improper, or incorrect payment, or relieve any certifying or disbursing officer, the head of any department or agency of the Government, the Commissioners of the District of Columbia, or the Comptroller General of responsibility to pursue collection action against any such payee, beneficiary, or recipient.

LIBRARY OF CONGRESS CERTIFYING OFFICER

RELIEF FROM LIABILITY; ADVANCE DECISIONS

(As authorized by Public Law 85–53, approved June 13, 1957, 71 Stat. 81 as amended by Public Law 92–310, sec. 220(k), June 6, 1972, 86 Stat. 205)

SEC. 1. That hereafter, each officer and employee of the Library of Congress, including the Copyright Office, who has been duly authorized in writing by the Librarian of Congress to certify vouchers for payment from appropriations and funds, 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 papers and for the legality of the proposed payment under the appropriation or fund involved; [2] Repealed. (3) be held responsible and accountable for the correctness of the computations of certified vouchers; and (4) 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 or 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: 2 U.S.C. 142b

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 title III, part II, section 322, of the Transportation Act of 1940, approved September 18, 1940, 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 deductions.

2 U.S.C. 142c

SEC. 2. The liability of these certifying officers or employees shall be enforced in the same manner and to the same extent as now provided by law with respect to enforcement of the liability of disbursing and other accountable officers; and they shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for certification.

DISTRICT OF COLUMBIA DISBURSING OFFICER

RELIEF FROM LIABILITY; ENFORCEMENT OF LIABILITY

(As authorized by act of July 30, 1951, ch. 246, 65 Stat. 124)

D.C. Code 47–120a

SEC. 2.[1] The Auditor of the District of Columbia or any employee in his office duly authorized in writing by

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[1] TRANSFER OF FUNCTIONS TO DISTRICT OF COLUMBIA COUNCIL

Section 402(360) of Reorg. Plan No. 3 of 1967, effective November 3, 1967, transferred the function of the Board of Commissioners under this section with respect to fixing amounts of bonds, to the District of Columbia Council, subject to the right of the Commissioner as provided by section 406 of the Plan.

SUCCESSION IN GOVERNMENT

The District of Columbia Council and the office of Commissioner of the District of Columbia, as established by Reorganization Plan No. 3 of 1967, were abolished as of noon Jan. 2, 1975, by section 711 of Public Law No. 93–198, Dec. 24, 1973, 87 Stat. 818, D.C. Code Sec. 1–131, and replaced by the Council of the District of Columbia and the office of Mayor of the District of Columbia, respectively, as provided by sections 401 and 421 of Pub. L. No. 93–198, as amended, D.C. Code Secs. 1–141, 1–161.

TRANSFER OF FUNCTIONS

The functions of the auditor relating to certifying officers and employees were transferred from the auditor of the District of Columbia to the Accounting Officer, Finance Office, Department of General Administration by Reorganization Order No. 20 dated Nov. 10, 1952, as amended by Reorganization Order No. 25 dated Dec. 30, 1952. Reorganization Order No. 20 was replaced by Organization Order No. 121. Organization Order No. 121 was revoked by Organization Order No. 3 of the Commissioner of the District of Columbia, dated Dec. 13, 1967. Parts III and IVC of the latter Order established within the newly created Department of General Administration, a Finance Office and prescribed the functions thereof. These functions were subsequently trans-

such Auditor who certifies a voucher shall (1) be held responsible for the existence and correctness of the facts recorded in the certificate or otherwise stated in the voucher or its supporting papers, including the correctness of computations on such voucher, and for the legality of the proposed payment under the appropriation or fund involved; (2) be required to give bond to the United States and to the District of Columbia, with good and sufficient surety, approved by the Secretary of the Treasury, in such amount as may be determined by the Commissioners of the District of Columbia; and (3) be held responsible for and required to make good to the United States or to the District of Columbia the amount of any illegal, improper, or incorrect payment resulting from any false, erroneous, or misleading certification made by him as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved: *Provided,* That the Comptroller General may, in 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 that the United States or the District of Columbia has received value for such payment: *Provided further,* That the bond required by this section to be given by the Auditor of the District of Columbia shall be conditioned for the faithful discharge of all of the duties of his office and shall be in lieu of any other bond now required by law.

* * * * *

SEC. 4. The liability of any person who certifies any voucher pursuant to the provisions of this Act shall be enforced in the same manner and to the same extent as now provided by law with respect to enforcement of the liability of disbursing and other accountable officers; and they shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for verification. D.C. Code 47–120b

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ferred to the Director of the Department of Finance and Revenue by Commissioner's Order [Organization Action] No. 69–96, dated Mar. 7, 1969. Functions pertaining to centralized accounting as set forth in C.O. No. 69–96 were transferred to the Director of the Office of Budget and Financial Management by Org. Ord. No. 30, dated Apr. 5, 1972.

RESTORATIONS AND ADJUSTMENTS OF ACCOUNTS OF ACCOUNTABLE OFFICERS AND AGENTS FOR LOSSES TO THE UNITED STATES

(Authorized by Public Law 92-310, approved June 6, 1972, 86 Stat. 201)

TITLE I—ELIMINATION OF SURETY BONDS FOR FEDERAL CIVILIAN AND MILITARY PERSONNEL

31 U.S.C. 1201

SEC. 101. (a) No agency of the Federal Government may require or obtain surety bonds for its civilian employees or military personnel in connection with the performance of their official duties.

(b) The personal financial liability to the Federal Government of such employees and personnel shall not be affected by reason of subsection (a) of this section.

(c) For the purposes of this title, the term "agency of the Federal Government" means any agency, department, or other entity of the legislative, executive, or judicial branch of the Government of the United States, and includes each entity listed as a "wholly owned Government corporation" in section 101 of the Government Corporation Control Act (31 U.S.C. 846).

31 U.S.C. 1202

SEC. 102. (a) Whenever—

(1) it is necessary to restore or otherwise adjust the account of any accountable officer or his agent for any loss to the United States due to the fault or negligence of such officer or agent, and

(2) the head of the agency of the Federal Government concerned determines that the amount of the loss is uncollectible,

such amount shall be charged to the appropriation or fund available for the expenses of the accountable function at the time the restoration or adjustment is made. Such restoration or adjustment shall not affect the personal financial liability of such officer or agent on account of such loss.

(b) The restorations and adjustments provided for by subsection (a) of this section shall be made in accordance with regulations which the Comptroller General of the United States shall prescribe and issue.

GOVERNMENT PRINTING OFFICE

(Chapter 3, Title 44, United States Code)

SEC. 308.[2] Disbursing officer; deputy disbursing officer; certifying officers and employees.

* * * * *

(c) (1) The Public Printer may designate in writing officers and employees of the Government Printing

[2] Sec. 308 as amended by Public Law 93-459, (a), October 20, 1974, 88 Stat. 1384.

Office to certify vouchers for payment from appropriations and funds. Such officers and employees shall (A) be responsible for the existence and correctness of the facts recited in the certificate or other voucher or its supporting papers and for the legality of the proposed payment under the appropriation or fund involved, (B) be responsible and accountable for the correctness of the computations of certified vouchers, and (C) be accountable for, and required to make restitution to, the United States for 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 or which did not represent a legal obligation under the appropriation or fund involved. However, 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 that (i) the certification was based on the 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 (ii) when the obligation was incurred in good faith, 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. 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 deductions.

(2) The liability of such certifying officers or employees shall be enforced in the same manner and to the same extent as provided by law with respect to the enforcement of the liability of disbursing and other accountable officers. Such certifying officers and employees shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for certification.

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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BEST DOCUMENT AVAILABLE

PRINTING OF COMPTROLLER GENERAL DECISIONS

PARTICULAR REPORTS AND DOCUMENTS

(Chapter 13, title 44, United States Code)[1]

SEC. 1311. Comptroler General; decisions.

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

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

ADMINISTRATION

(Chapter 19, title 37, United States Code)[2]

SEC. 1001.[3] Regulations relating to pay and allowances.

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

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

(c) The Secretary of Defense, the Secretary of the Treasury, the Secretary of Commerce, or the Secretary

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[1] Title 44 was enacted into positive law by Pub. L. 90-620, sec. 1, Oct. 22, 1968, 82 Stat. 1238.

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

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

of Health, Education, and Welfare, may obtain from the Comptroller General an advisory opinion with respect to a proposed regulation especially affecting a department under that Secretary's jurisdiction.

STATUS OF GENERAL ACCOUNTING OFFICE AS AGENCY AND INDEPENDENT ESTABLISHMENT

ORGANIZATION

(Chapter 1, title 5, United States Code)[4]

SEC. 104. Independent establishment.
For the purpose of this title, "independent establishment" means—

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

(2) the General Accounting Office.

EXECUTIVE REORGANIZATION

(Chapter 9, title 5, United States Code)[5]

SEC. 902.[6] Definitions.
For the purpose of this chapter—

(1) "agency" means—

(A) an Executive agency or part thereof;

(B) an office or officer in the executive branch; and

(C) any and all parts of the government of the District of Columbia other than the courts thereof;

but does not include the General Accounting Office or the Comptroller General of the United States;

(2) "reorganization" means a transfer, consolidation, coordination, authorization, or abolition, referred to in section 903 of this title; and

(3) "officer" is not limited by section 2104 of this title.

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[4] Pub. L. 89-554, sec. 1, Sept. 6, 1966, 80 Stat. 378, revised, codified and enacted into positive law title 5, United States Code.
[5] Ibid.
[6] Sec. 902 as amended by Pub. L. 90-83, sec. 1(98), Sept. 11, 1967, 81 Stat. 220.

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

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COMPENSATION OF THE GENERAL COUNSEL

FEDERAL LEGISLATIVE SALARY ACT OF 1964

(Public Law 88–426, approved August 14, 1964, Title II, 78 Stat. 415)[7]

SEC. 203. * * * (c)[8] The compensation of the General Counsel of the United States General Accounting Office shall be at the rate of $38,000 per annum. 31 U.S.C. 51a

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CLASSIFICATION

(Chapter 51, title 5, United States Code)[9]

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 * * *

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[7] Sec. 201 of Pub. L. 88–426 provided that title II of that act may be cited as the "Federal Legislative Salary Act of 1964."

[8] Subsec. (c) of sec. 203 as amended by Pub. L. 90–206, title II, secs. 219(2), 225(h), Dec. 16, 1967, 81 Stat. 639, 644. The salary of the General Counsel of GAO was increased from $28,750 to $38,000 per annum, commencing February 14, 1969, upon recommendation of the President of the United States pursuant to Pub. L. 90–206, sec. 225(h), Dec. 16, 1967, 81 Stat. 644. See note set out under 2 U.S.C. 358.

[9] 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.

(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.

Fund [14] under such procedures as the Comptroller General of the United States may prescribe. Deposits made by an employee or Member also shall be credited to the Fund.

PROCEDURE FOR COLLECTION OF FEES BY CONSULAR AGENTS

(Derived from the Revised Statutes, sec. 1725; and sec. 5, of the act of July 31, 1894, 28 Stat. 206, as amended)

RETURNS AS TO FEES BY OFFICERS COMPENSATED BY FEES

All consular agents, as are allowed for their compensation the whole or any part of the fees which they may collect, shall make returns in such manner as the Comptroller General of the United States shall prescribe, of all such fees as they or any person in their behalf so collect. R.S. § 1725; July 31, 1894, c. 174, § 5, 28 Stat. 206; Apr. 5, 1906, c. 1366, § 3, 34 Stat. 100; June 10, 1921, c. 18, § 304, 42 Stat. 24. 22 U.S.C. 1191

DISPOSITION OF ESTATES OF CITIZENS DYING ABROAD

(As authorized by R.S. sec. 1709) [15]

It shall be the duty of a consular officer, or, if no consular officer is present, a diplomatic officer, under such procedural regulations as the Secretary of State may prescribe— 22 U.S.C. 1175

First. To take possession and to dispose of the personal estate left by any citizen of the United States, except a seaman who is a member of the crew of an American vessel, who shall die within or is domiciled at time of death within his jurisdiction: * * *

* * * * *

Fourth. To sell at auction, * * * such part of the estate as shall be of a perishable nature, * * *, If at the expiration of one year from the date of death * * * no claimant shall appear, the residue of the estate, with the exception of investments of bonds, shares of stocks, notes of indebtedness, jewelry or heirlooms, or other articles having a sentimental value, shall be sold.

Fifth. To transmit to the General Accounting Office the proceeds of the sale (and any unsold effects, such as investments of bonds, shares of stocks, notes of indebt-

[15] R.S. sec. 1709 as amended by act of Mar. 3, 1911, ch. 223, 36 Stat. 1083; June 10, 1921, ch. 18, sec. 304, 42 Stat. 24; July 12, 1940, ch. 618, 54 Stat. 758.

edness, jewelry or heirlooms, or other articles having a sentimental value), there to be held in trust for the legal claimant. If, however, at any time prior to such transmission, the decedent's legal representative should appear and demand the proceeds and effects in the officer's hands, he shall deliver them to such representative after having collected the prescribed fee therefor.

The Comptroller General of the United States, or such member of the General Accounting Office as he may duly empower to act as his representative for the purpose, shall act as conservator of such parts of these estates as may be received by the General Accounting Office or are in its possession, and may, when deemed to be in the interest of the estate, sell such effects, including bonds, shares of stock, notes of indebtedness, jewelry, or other articles, which have heretofore or may hereafter be so received, and pay the expense of such sale out of the proceeds: *Provided,* That application for such effects shall not have been made by the legal claimant within six years after their receipt. The Comptroller General is authorized, for and in behalf of the estate of the deceased, to receive any balances due to such estates, to draw therefor on banks, safe deposits, trust or loan companies, or other like institutions, to endorse all checks, bills of exchange, promissory notes, and other evidence of indebtedness due to such estates, and take such other action as may be deemed necessary for the conservation of such estates. The net proceeds of such sales, together with such other moneys as may be collected by him, shall be deposited into the Treasury to a fund in trust for the legal claimant and reported to the Secretary of State.

If no claim to the effects the proceeds of which have been so deposited shall have been received from a legal claimant of the deceased within six years from the date of the receipt of the effects by the General Accounting Office, the funds so deposited, with any remaining unsold effects, less transmittal charges, shall be transmitted by that office to the proper officer of the State or Territory of the last domicile in the United States of the deceased citizen, if known, or if not, such funds shall be covered into the general fund of the Treasury as miscellaneous receipts on account of proceeds of deceased citizens, and any such remaining unsold effects shall be disposed of by the General Accounting Office in such manner as, in the judgment of the Comptroller General, is deemed appropriate, or they may be destroyed if considered no longer possessed of any value: *Provided,* That when the estate shall be valued in excess of $500, and no claim therefor has been presented to the General Accounting Office by a legal claimant within the period specified in this paragraph or the legal claimant is unknown, before disposition of the estate as provided herein, notice shall be given by publishing once a week

for four consecutive weeks in a newspaper published in the county of the last known domicile of the deceased, in the United States, the expense thereof to be deducted from the proceeds of such estate, and any lawful claim received as the result of such advertisement shall be adjusted and settled as provided for herein.

PROHIBITION AGAINST CREDIT FOR EXPENSES WHEN EMPLOYEES TRAVEL ON FOREIGN VESSELS

MERCHANT MARINE ACT, 1936

(Act of June 29, 1936, ch. 858, 49 Stat. 1985)

SEC. 901(a)[16] Any officer or employee of the United States traveling on official business overseas or to or from any of the possessions of the United States shall travel and transport his personal effects on ships registered under the laws of the United States where such ships are available unless the necessity of his mission requires the use of a ship under a foreign flag: *Provided,* That the Comptroller General of the United States shall not credit any allowance for travel or shipping expenses incurred on a foreign ship in the absence of satisfactory proof of the necessity therefor. 46 U.S.C. 1241

AUTHORITY FOR CERTIFICATES RELEASING PROPERTY FROM U.S. LIENS

UNITED STATES AS A PARTY GENERALLY

(Ch. 161, title 28, United States Code)[17]

SEC. 2410. Actions affecting property on which United States has lien.[18]

(a) Under the conditions prescribed in this section and section 1444 of this title for the protection of the United States, the United States may be named a party in any civil action or suit in any district court, or in any State court having jurisdiction of the subject matter—

(1) to quiet title to,

(2) to foreclose a mortgage or other lien upon,

(3) to partition,

* * * * *

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[16] Subsec. (a) of sec. 901 as amended by the act of August 26, 1954, ch. 956, 68 Stat. 832.

[17] Title 28 was enacted into positive law by the act of June 25, 1948, ch. 646, sec. 1, 62 Stat. 972.

[18] Sec. 2410 as amended by act of May 24, 1949, ch. 139, sec. 119, 63 Stat. 105; Pub. L. 85-508, sec. 12 (h), July 7, 1958, 72 Stat. 348; Pub. L. 86-507, sec. 1(20), June 11, 1960, 74 Stat. 201; Pub. L. 89-719, sec. 201, Nov. 2, 1966, 80 Stat. 1147.

(4) to condemn, or

(5) of interpleader or in the nature of interpleader with respect to,

real or personal property on which the United States has or claims a mortgage or other lien.

(e) Whenever any person has a lien upon any real or personal property, duly recorded in the jurisdiction in which the property is located, and a junior lien, other than a tax lien, in favor of the United States attaches to such property, such person may make a written request to the officer charged with the administration of the laws in respect of which the lien of the United States arises, to have the same extinguished. If after appropriate investigation, it appears to such officer that the proceeds from the sale of the property would be insufficient to wholly or partly satisfy the lien of the United States, or that the claim of the United States has been satisfied or by lapse of time or otherwise has become unenforceable, such officer shall so report to the Comptroller General who may issue a certificate releasing the property from such lien.

JUDICIAL PROCEEDINGS

(Chapter 76, title 26, United States Code)[19]

SUBCHAPTER C—THE TAX COURT

PART I—ORGANIZATION AND JURISDICTION

SEC. 7448. Annuities to widows and dependent children of judges.

* * * * *

(c)[20] Salary deductions.—There shall be deducted and withheld from the salary of each judge electing under subsection (b) a sum equal to 3 percent of such judge's salary. The amounts so deducted and withheld from such judge's salary shall, in accordance with such procedure as may be prescribed by the Comptroller General of the United States, be deposited in the Treasury of the United States to the credit of a fund to be known as the "Tax Court judges survivors annuity fund" and said fund is appropriated for the payment of annuities, refunds, and allowances as provided by this section. Each judge electing under subsection (b) shall be deemed thereby to consent and agree to the deductions from his salary as provided in this subsection, and payment less such deductions shall be a full and complete

[19] The act of Aug. 16, 1954, ch. 736, 68A Stat. 3, enacted the Internal Revenue Code of 1954 into positive law which is set out as title 26 United States Code.

[20] Subsec. (c) of sec. 7448 as added by Pub. L. 87-370, sec. 1, Oct. 4, 1961, 75 Stat. 796.

discharge and acquittance of all claims and demands whatsoever for all judicial services rendered by such judge during the period covered by such payment, except the right to the benefits to which he or his survivors shall be entitled under the provisions of this section.

FILING OF STATEMENTS OF FINANCIAL INTERESTS BY SENATORS AND OTHERS PURSUANT TO SENATE RULE 44

SENATE-DISCLOSURE OF FINANCIAL INTERESTS

The Senate agreed to Senate Resolution 266 on March 22, 1968, which amended the Standing Rules of the Senate to add the following new rule:

RULE XLIV

DISCLOSURE OF FINANCIAL INTERESTS

1. Each Senator or person who has declared or otherwise made known his intention to seek nomination or election, or who has filed papers or petitions for nomination or election, or on whose behalf a declaration or nominating paper or petition has been made or filed, or who has otherwise, directly or indirectly, manifested his intention to seek nomination or election, pursuant to State law, to the office of United States Senator, and each officer or employee of the Senate who is compensated at a rate in excess of $15,000 a year, shall file with the Comptroller General of the United States, in a sealed envelope marked "Confidential Personal Financial Disclosure of

before the 15th day of May in each year, the following reports of his personal financial interests:

(a) a copy of the returns of taxes, declarations, statements, or other documents which he, or he and his spouse jointly, made for the preceding year in compliance with the income tax provisions of the Internal Revenue Code;

(b) the amount or value and source of each fee or compensation of $1,000 or more received by him during the preceding year from a client; and

(c) the name and address of each business or professional corporation, firm, or enterprise in which he was an officer, director, partner, proprietor, or employee who received compensation during the preceding year and the amount of such compensation;

(d) the identity of each interest in real or personal property having a value of $10,000 or more which he owned at any time during the preceding year;

(e) the identity of each trust or other fiduciary relation in which he held a beneficial interest having a value of $10,000 or more, and the identity if known of each

interest of the trust or other fiduciary relation in real or personal property in which the Senator, officer, or employee held a beneficial interest having a value of $10,000 or more, at any time during the preceding year. If he cannot obtain the identity of the fiduciary interests, the Senator, officer, or employee shall request the fiduciary to report that information to the Comptroller General in the same manner that reports are filed under this rule;

(f) the identity of each liability of $5,000 or more owned by him, or by him and his spouse jointly, at any time during the preceding year; and

(g) the source and value of all gifts in the aggregate amount or value of $50 or more from any single source received by him during the preceding year.

2. Except as otherwise provided by this section, all papers filed under section 1 of this rule shall be kept by the Comptroller General for not less than seven years, and while so kept shall remain sealed. Upon receipt of a resolution of the Select Committee on Standards and Conduct, adopted by a recorded majority vote of the full committee, requesting the transmission to the committee of any of the reports filed by any individual under section 1 of this rule, the Comptroller General shall transmit to the committee the envelopes containing such reports. Within a reasonable time after such recorded vote has been taken, the individual concerned shall be informed of the vote to examine and audit, and shall be advised of the nature and scope of such examination. When any sealed envelope containing any such report is received by the committee, such envelope may be opened and the contents thereof may be examined only by members of the committee in executive session. If, upon such examination, the committee determines that further consideration by the committee is warranted and is within the jurisdiction of the committee, it may make the contents of any such envelope available for any use by any member of the committee, or any member of the staff of the committee, which is required for the discharge of his official duties. The committee may receive the papers as evidence, after giving to the individual concerned due notice and opportunity for hearing in a closed session. The Comptroller General shall report to the Select Committee on Standards and Conduct not later than the 1st day of June in each year the names of Senators, officers and employees who have filed a report. Any paper which has been filed with the Comptroller General for longer than seven years, in accordance with the provisions of this section, shall be returned to the individual concerned or his legal representative. In the event of the death or termination of service of a Member of the Senate, an officer or employee, such papers shall be returned unopened to such individual, or to the surviving spouse or legal representative of such individ-

ual within one year of such death or termination of service.

3. Each Senator or person who has declared or otherwise made known his intention to seek nomination or election, or who has filed papers or petitions for nomination or election, or on whose behalf a declaration or nominating paper or petition has been made or filed, or who has otherwise, directly or indirectly, manifested his intention to seek nomination or election, pursuant to State law, to the office of United States Senator, and each officer or employee of the Senate who is compensated at a rate in excess of $15,000 a year, shall file with the Secretary of the Senate, before the 15th day of May in each year, the following reports of his personal financial interests:

(a) the accounting required by rule XLII for all contributions received by him during the preceding year, except that contributions in the aggregate amount or value of less than $50 received from any single source during the reporting period may be totaled without further itemization; and

(b) the amount or value and source of each honorarium of $300 or more received by him during the preceding year.

4. All papers filed under section 3 of this rule shall be kept by the Secretary of the Senate for not less than three years and shall be made available promptly for public inspection and copying.

5. This rule shall take effect on July 1, 1968. No reports shall be filed for any period before office or employment was held with the Senate, or during a period of office or employment with the Senate of less than ninety days in a year; except that the Senator, or officer or employee of the Senate, may file a copy of the return of taxes for the year 1968, or a report of substantially equivalent information for only the effective part of the year 1968.

COMPTROLLER GENERAL'S AUTHORITY TO FIX COMPENSATION

FEDERAL LEGISLATIVE SALARY ACT OF 1964

(Public Law 88–426, approved August, 14, 1964, Title II, 78 Stat. 415)[21]

SEC. 203. * * * (i)[22] The Comptroller General may fix the compensation for five positions in the General Accounting Office at rates not to exceed that prescribed, from time to time, for level IV of the Executive Schedule 31 U.S.C. 52b

[21] Sec. 201 of Pub. L. 88–426 provided that title II of that act may be cited as the "Federal Legislative Salary Act of 1964."

[22] Subsec. (i) of sec. 203 as added by Pub. L. 92–190, December 15, 1971, 85 Stat. 646.

under section 5315 of title 5, United States Code, when he considers such action necessary because of changes in the organization, management responsibilities, or workload of the Office.

FOREIGN ASSISTANCE PROGRAM— CERTIFICATION TO COMPTROLLER GENERAL

FOREIGN MILITARY SALES ACT AMENDMENTS OF 1971

(Public Law 91–672, approved January 12, 1971, 84 Stat. 2054)

* * * * *

22 U.S.C. 2321b

SEC. 8.[23] (a) Subject to the provisions of subsection (b), the value of any excess defense article granted to a foreign country or international organization by any department, agency, or independent establishment of the United States Government (other than the Agency for International Development) shall be considered to be an expenditure made from funds appropriated under the Foreign Assistance Act of 1961 for military assistance. Unless such department, agency, or establishment certifies to the Comptroller General of the United States that the excess defense article it is ordering is not to be transferred by any means to a foreign country or international organization, when an order is placed for a defense article whose stock status is excess at the time ordered, a sum equal to the value thereof shall (less amounts to be transferred under section 632(d) of the Foreign Assistance Act of 1961) (1) be reserved and transferred to a suspense account, (2) remain in the suspense account until the excess defense article is either delivered to a foreign country or international organization or the order therefor is cancelled, and (3) be transferred from the suspense account to (A) the general fund of the Treasury upon delivery of such article, or (B) to the military assistance appropriation for the current fiscal year upon cancellation of the order. Such sum shall be transferred to the military assistance appropriation for the current fiscal year upon delivery of such article if at the time of delivery the stock status of the article is determined, in accordance with sections 644 (g) and (m) of the Foreign Assistance Act of 1961, to be nonexcess.

(b) In the case of excess defense articles which are generated abroad, the provisions of subsection (a) shall apply during any fiscal year only to the extent that the

[23] Sec. 8 as amended by Pub. L. 92-226, Pt. IV, sec. 402, Feb. 7, 1972, 86 Stat. 33; Pub. L. 93-189, sec. 26(1)-(3), Dec. 17, 1973, 87 Stat. 731.

aggregate value of excess defense articles ordered during that year exceeds $150,000,000.

(c) For purposes of this section, the term "value" has the same meaning as given it in section 644(m) of the Foreign Assistance Act of 1961.

(d) The President shall promptly and fully inform the Speaker of the House of Representatives and the Committee on Foreign Relations and the Committee on Appropriations of the Senate of each decision to furnish on a grant basis to any country excess defense articles which are major weapons systems to the extent such major weapons system was not included in the presentation material previously submitted to the Congress. Additionally, the President shall also submit a quarterly report to the Congress listing by country the total value of all deliveries of excess defense articles, disclosing both the aggregate original acquisition cost and the aggregate value at the time of delivery.

(e) Except for excess defense articles granted under part II of the Foreign Assistance Act of 1961, the provisions of this section shall not apply to any excess defense article granted to South Vietnam prior to July 1, 1972.

STUDY OF HEALTH FACILITIES CONSTRUCTION COSTS

NOTE—Section 204 of the Comprehensive Health Manpower Training Act of 1971, Pub. L. 92-157, Nov. 18, 1971, 85 Stat. 462, directed the Comptroller General to study and report on health facility construction cost and to determine the feasibility of reducing the cost of constructing health facilities assisted under the Public Health Service Act, particularly with respect to innovative techniques, new materials and the possible waiver of unnecessarily costly Federal standards. The requested report entitled "Study of Health Facilities Construction Cost" was issued November 20, 1972, B-164031(3) [.62].

VALUE DETERMINATION OF GOVERNMENT'S EQUITY IN AGRICULTURAL CREDIT INSURANCE FUND

CONSOLIDATED FARMERS HOME ADMINISTRATION ACT OF 1961

(Public Law 87–128, approved August 8, 1961, Title III, 75 Stat. 307)[24]

SUBTITLE A—REAL ESTATE LOANS

7 U.S.C. 1929

SEC. 309. * * * (g)[25] (1) The assets and liabilities of, and authorizations applicable to, the Farmers Home Administration direct loan account created by section 338(c) and the Emergency Credit Revolving Fund referred to in section 326 are hereby transferred to the fund, and such account and such revolving fund are hereby abolished. Such assets and their proceeds, including loans made out of the fund pursuant to this section, shall be subject to the provisions of this section, section 308, the last sentence of section 306(a) (1), and the last sentence of section 307.

(2) From time to time, and at least at the close of each fiscal year, the Secretary shall pay from the fund into the Treasury as miscellaneous receipts interest on the value as determined by the Secretary, with the approval of the Comptroller General, of the Government's equity transferred to the fund [Agricultural Credit Insurance Fund] pursuant to the first sentence of this subsection plus the cumulative amount of appropriations made available after enactment of this provision as capital and for administration of the programs financed from the fund, less the average undisbursed cash balance in the fund during the year. The rate of such interest shall be determined by the Secretary of the Treasury, taking into consideration the current average yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the average maturities of loans made or insured from the fund, adjusted to the nearest one-eighth of 1 per centum. Interest payments may be deferred with the approval of the Secretary of the Treasury, but any interest payments so deferred shall themselves bear interest. If at any time the Secretary determines that moneys in the fund exceed present and any reasonably prospective future requirements of the fund, such excess may be transferred to the general fund of the Treasury.

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[24] Sec. 301 of Pub. L. 87–128 provided that title III of that act may be cited as the "Consolidated Farmers Home Administration Act of 1961."

[25] Subsec. (g) of sec. 309 as added by Pub. L. 92–419, sec. 115(b), August 30, 1972, 86 Stat. 657.

NORTH ATLANTIC TREATY ORGANIZATION BALANCE OF PAYMENT DEFICIT

(Public Law 93–155, approved November 16, 1973, 87 Stat. 605, at 619)

22 U.S.C. 1928 nt

SEC. 812. (a) The Congress finds that in order to achieve a more equitable sharing of the costs and expenses arising from commitments and obligations under the North Atlantic Treaty, the President should seek, through appropriate bilateral and multilateral arrangements, payments sufficient in amount to offset fully any balance-of-payment deficit incurred by the United States during the fiscal year ending June 30, 1974, as the result of the deployment of forces in Europe in fulfillment of the treaty commitments and obligations of the United States. This balance-of-payment deficit shall be determined by the Secretary of Commerce in consultation with the Secretary of Defense and the Comptroller General of the United States.

(b) In the event that the North Atlantic Treaty Organization members (other than the United States) fail to offset the net balance-of-payment deficit described in subsection (a) prior to the expiration of eighteen months after the date of enactment of this section, no funds may be expended after the expiration of twenty-four months following the date of enactment of this section for the purpose of maintaining or supporting United States forces in Europe in any number greater than a number equal to the average monthly number of United States forces assigned to duty in Europe during the fiscal year ending June 30, 1974, reduced by a percentage figure equal to the percentage figure by which such balance-of-payment deficit during such fiscal year was not offset.

JOINT COMMITTEE ON INTERNAL REVENUE STUDY OF THE RENEGOTIATION ACT OF 1951, AS AMENDED

(Public Law 93–368, approved August 7, 1974, 88 Stat. 420)

50 App. 1212nt

SEC. 11. (a) The staff of the Joint Committee on Internal Revenue Taxation shall conduct a comprehensive study and investigation of the operation and effect of the Renegotiation Act of 1951, as amended, with a view to determining whether such Act should be extended beyond December 31, 1975, and, if so, how the administration of such Act can be improved. The Joint Committee staff shall specifically consider whether exemption criteria and the statutory factors for determining excessive profits should be changed to make the

Act fairer and more effective and more objective. The Joint Committee staff shall also consider whether the Renegotiation Board should be restructured.

(b) In conducting such study and investigation the staff of the Joint Committee on Internal Revenue Taxation shall consult with the staffs of the Renegotiation Board, the General Accounting Office, the Cost Accounting Standards Board, and the Joint Economic Committee.

(c) The staff of the Joint Committee on Internal Revenue Taxation shall submit the results of its study and investigation to the Committee on Ways and Means of the House of Representatives and to the Committee on Finance of the Senate on or before September 30, 1975, together with such recommendations as it deems appropriate.

SECOND SUPPLEMENTAL APPROPRIATIONS ACT, 1974

(Public Law 93–305, approved June 8, 1974, 88 Stat. 195)

TITLE III

FISCAL YEAR 1973 RETROACTIVE PAY COSTS

SEC. 301. For costs arising from the fiscal year 1973 pay increases granted by or pursuant to the Federal Pay Comparability Act of 1970 and the Act of December 16, 1967 (81 Stat. 649), for any branch of the Federal Government or the municipal government of the District of Columbia, to be available immediately, such amounts as may be necessary, to be determined as hereinafter provided in this title, but no appropriation, fund, limitation, or authorization may be increased pursuant to the provisions of this title in an amount in excess of the cost to such appropriation, fund, limitation, or authorization related to increased compensation pursuant to such statutes.

SEC. 302. Whenever any officer referred to in section 303 of this title shall determine that he has exhausted the possibilities of meeting the cost of pay increases, first, through the use of the unobligated balances of the fiscal year 1973 appropriations, funds, limitations, or authorizations properly chargeable with the costs in fiscal year 1973, which are hereby restored and made available for this purpose, and, secondly, through the use of the corresponding appropriations, funds, limitations, or authorizations for the fiscal year 1974, he shall certify the additional amount required to meet such costs for each appropriation, fund, limitation, or authorization under his administrative control, and with respect to retired pay he shall certify the additional amount required for the fiscal year 1974 costs resulting

from such pay increases in fiscal year 1973, and the amounts so certified shall be added to the pertinent appropriation, fund, limitation, or authorization for the fiscal year 1974: *Provided,* That any certification made under the authority of this section by an officer in or under the executive branch of the Federal Government shall be valid only when approved by the Director of the Office of Management and Budget.

SEC. 303. For the purposes of the certifications authorized by section 302 of this title, the following officers shall be deemed to have administrative control of appropriations, funds, limitations, or authorizations available within their respective organization units—

(a) The legislative branch:

* * * * *

The Comptroller General of the United States;

* * * * *

DISTRICT OF COLUMBIA CAMPAIGN FINANCE REFORM AND CONFLICT OF INTEREST ACT

(Public Law 93-376, approved August 14, 1974, 88 Stat. 446)

TITLE III—DIRECTOR OF CAMPAIGN FINANCE

* * * * *

GENERAL ACCOUNTING OFFICE TO ASSIST BOARD AND DIRECTOR

SEC. 304. The Board [the District of Columbia Board of Elections and Ethics] and Director [Director of Campaign Finance of the Board] may, in the performance of its functions under this Act, request the assistance of the Comptroller General of the United States, including such investigations and audits as the Board and Director may determine necessary, and the Comptroller General shall provide such assistance with or without reimbursement, as the Board and Director and the Comptroller General shall agree. D.C. Code 1-1154

NATIONAL COMMISSION ON ELECTRONIC FUND TRANSFERS

(Public Law 93–495, approved October 28, 1974, title II, 88 Stat. 1508)

TITLE II—NATIONAL COMMISSION ON ELECTRONICS FUND TRANSFERS

ESTABLISHMENT

12 U.S.C. 2401

SEC. 201. There is established the National Commission on Electronic Fund Transfers (hereinafter referred to as the "Commission") which shall be an independent instrumentality of the United States.

MEMBERSHIP

12 U.S.C. 2402

SEC. 202. (a) The Commission shall be composed of twenty-six members as follows:

(1) the Chairman of the Board of Governors of the Federal Reserve System or his delegate;

(2) the Attorney General or his delegate;

(3) the Comptroller of the Currency or his delegate;

(4) the Chairman of the Federal Home Loan Bank Board or his delegate;

(5 the Administrator of the National Credit Union Administration or his delegate;

(6) the Chairman of the Board of Directors of the Federal Deposit Insurance Corporation or his delegate;

(7) the Chairman of the Federal Communications Commission or his delegate;

(8) the Postmaster General or his delegate;

(9) the Secretary of the Treasury or his delegate;

(10) the Chairman of the Federal Trade Commission or his delegate;

(11) two individuals, appointed by the President, one of whom is an official of a State agency which regulates banking, or similar financial institutions, and one of whom is an official of a State agency which regulates thrift or similar financial institutions;

(12) seven individuals, appointed by the President, who are officers or employees of, or who otherwise represent banking, thrift, or other business entities, including one representative each of commercial banks, mutual savings banks, savings and loan associations, credit unions, retailers, nonbanking institutions offering credit card services, and organizations providing interchange services for credit cards issued by banks;

(13) five individuals, appointed by the President,

from private life who are not affiliated with, do not represent and have no substantial interest in any banking, thrift, or other financial institution, including but not limited to credit unions, retailers, and insurance companies;

(14) the Comptroller General of the United States or his delegate; and

(15) the Director of the Office of Technology Assessment.

(b) The Chairperson shall be designated by the President at the time of his appointment from among the members of the Commission and such selection shall be by and with the advice and consent of the Senate unless the appointee holds an office to which he was appointed by and with the advice and consent of the Senate.

(c) A vacancy in the Commission shall be filled in the manner in which the original appointment was made.

FUNCTIONS

SEC. 203. (a) The Commission shall conduct a thorough study and investigation and recommend appropriate administrative action and legislation necessary in connection with the possible development of public or private electronic fund transfer systems, taking into account, among other things— 12 U.S.C. 2403

(1) the need to preserve competition among the financial institutions and other business enterprises using such a system;

(2) the need to promote competition among financial institutions and to assure Government regulation and involvement or participation in a system competitive with the private sector be kept to a minimum;

(3) the need to prevent unfair or discriminatory practices by any financial institution or business enterprise using or desiring to use such a system;

(4) the need to afford maximum user and consumer convenience;

(5) the need to afford maximum user and consumer rights to privacy and confidentiality;

(6) the impact of such a system on economic and monetary policy;

(7) the implications of such a system on the availability of credit;

(8) the implications of such a system expanding internationally and into other forms of electronic communications; and

(9) the need to protect the legal rights of users and consumers.

(b) The Commission shall make an interim report within one year of its findings and recommendations and at such other times as it deems advisable and shall transmit to the President and to the Congress not later

than two years after the date of enactment of this Act a final report of its findings and recommendations. Any such report shall include all hearing transcripts, staff studies, and other material used in preparation of the report. The interim and final reports shall be made available to the public upon transmittal. Sixty days after transmission of its final report the Commission shall cease to exist.

(c) The Commission shall not be required to obtain the clearance of any Federal agency prior to the transmittal of any interim or final report.

POWERS OF COMMISSION

12 U.S.C. 2404

SEC. 204. (a) The Commission may for the purpose of carrying out this Act hold such hearings, sit and act at such times and places, take such testimony, and receive such evidence, as the Commission may deem advisable. The Commission may administer oaths of affirmations to witnesses appearing before it.

(b) When so authorized by the Commission, any member or agent of the Commission may take any action which the Commission is authorized to take by this section.

(c) The Commission may secure directly from any department or agency of the United States information necessary to enable it to carry out this Act. Upon request of the Chairperson of the Commission, the head of such department or agency shall furnish such information to the Commission.

(d) (1) The Commission shall have power to issue subpenas requiring the attendance and testimony of witnesses and the production of any evidence that relates to any matter under investigation by the Commission. Such attendance of witnesses and the production of such evidence may be required from any place within the United States at any designated place of hearing within the United States.

(2) If a person issued a subpena under paragraph (1) refuses to obey such subpena or is guilty of contumacy, any court of the United States within the judicial district within which the hearing is conducted or within the judicial district within which such person is found or resides or transacts business may (upon application by the Commission) order such person to appear before the Commission to produce evidence or to give testimony touching the matter under investigation. Any failure to obey such order of the court may be punished by such court as a contempt thereof.

(3) The subpenas of the Commission shall be served in the manner provided for subpenas issued by a United States district court under the Federal Rules of Civil Procedure for the United States district courts.

(4) All process of any court to which application may

be made under this section may be served in the judicial district wherein the person required to be served resides or may be found.

ADMINISTRATION

SEC. 205. (a) The Commission— 12 U.S.C. 2405

(1) may appoint with the advice and consent of the Senate and fix the compensation of an Executive Director, and such additional staff personnel as he deems necessary, without regard to the provisions of title 5, United States Code, governing appointments in the competitive service, and without regard to chapter 51 and subchapter III of chapter 53 of such title relating to classification and General Schedule pay rates, but at rates not in excess of the maximum rate for GS-18 of the General Schedule under section 5332 of such title; and

(2) may procure temporary and intermittent services to the same extent as is authorized by section 3109 of title 5, United States Code, but at rates not to exceed $150 a day for individuals.

(b) The Comptroller General is authorized to make detailed audits of the books and records of the Commission, and shall report the results of any such audit to the Commission and to the Congress.

COMPENSATION

SEC. 206. (a) A member of the Commission who is an officer or employee of the United States shall serve as a member of the Commission without additional compensation, but shall be entitled to reimbursement for travel, subsistence, and other necessary expenses incurred in the performance of his duties as a member of the Commission. 12 U.S.C. 2406

(b) A member of the Commission who is not otherwise an officer or employee of the United States shall be compensated at a rate of $150 per day when engaged in the performance of his duties as a member of the Commission, and shall also be reimbursed for travel, subsistence, and other necessary expenses incurred in the performance of his duties as a member of the Commission.

ASSISTANCE OF GOVERNMENT AGENCIES

SEC. 207. (a) Each department, agency, and instrumentality of the executive branch of the Government, including independent agencies, is authorized and directed to furnish to the Commission, upon request, such data, reports, and other information as the Commission deems necessary to carry out its functions under this title. 12 U.S.C. 2407

(b) The head of any department, agency, or instrumentality of the United States may detail such personnel and may furnish such services, with or without reimbursement, as the Commission may request to assist it in carrying out its functions.

AUTHORIZATION OF APPROPRIATIONS

12 U.S.C. 2408 SEC. 208. There are authorized to be appropriated without fiscal year limitations such sums, not to exceed $2,000,000, as may be necessary to carry out the provisions of this title.

COMMISSION ON FEDERAL PAPERWORK

(Public Law 93–556, approved December 27, 1974, 88 Stat. 1789)

DECLARATION OF PURPOSE

44 U.S.C. 3501nt SEC. 1. (a) The Congress hereby finds that Federal information reporting requirements have placed an unprecedented paperwork burden upon private citizens, recipients of Federal assistance, businesses, governmental contractors, and State and local governments.

(b) The Congress hereby affirms that it is the policy of the Federal Government to minimize the information reporting burden, consistent with its needs for information to set policy and operate its lawful programs.

(c) The Congress hereby determines that a renewed effort is required to assure that this policy is fully implemented and that it is necessary to reexamine the policies and procedures of the Federal Government which have an impact on the paperwork burden for the purpose of ascertaining what changes are necessary and desirable in its information policies and practices.

ESTABLISHMENT OF THE COMMISSION

44 U.S.C. 3501nt SEC. 2. To accomplish the purpose set forth in the first section of this Act, there is hereby established a Commission on Federal Paperwork (hereinafter referred to as the "Commission").

FUNCTIONS OF THE COMMISSION

44 U.S.C. 3501nt SEC. 3. (a) The Commission shall study and investigate statutes, policies, rules, regulations, procedures, and practices of the Federal Government relating to information gathering, processing, and dissemination, and the management and control of these information activities. The Commission shall consider—

(1) the nature and extent of current Federal

requirements for information from other public and private entities;

(2) the effect of existing statutes on the information requirements of the Federal Government and authorities of existing Federal agencies to collect information;

(3) the nature and extent of management and control over the determination of Federal information needs and the choice of information gathering, processing, and dissemination methods;

(4) the nature and extent to which Federal agencies cooperate with State and local governments and private agencies in collecting, processing, and disseminating information;

(5) the procedures used and the extent to which considerations of economy and efficiency impact upon Federal information activities, particularly as these matters relate to costs burdening the Federal Government and providers of information;

(6) the ways in which policies and practices relating to the maintenance of confidentiality of information impact upon Federal information activities; and

(7) such other matters as the Commission may decide affect Federal reporting requirements.

(b) The Commission shall ascertain what changes are possible and desirable in existing statutes, policies, rules, regulations, procedures, and practices relating to Federal information activities in order to—

(1) assure that necessary information is made available to Federal officials and those acting on behalf of Federal officials;

(2) minimize the burden imposed by Federal reporting requirements on private citizens, recipients of Federal assistance, businesses, governmental contractors, and State and local governments;

(3) guarantee appropriate standards of confidentiality for information held by private citizens or the Federal Government, and the release thereof;

(4) provide that information held by the Federal Government is processed and disseminated to maximize its usefulness to all Federal agencies and the public;

(5) reduce the duplication of information collected by the Federal Government and by State and local governments and other collectors of information; and

(6) reduce the costs of Federal paperwork.

(c) The Commission shall make a final report to the Congress and the President within two years of the date of the first meeting of the Commission. The final report shall contain a review of its findings and its recommendations for changes in statutes, policies, rules, regulations, procedures and practices. In the event Congress is

not in session at the end of such two-year period, the final report shall be submitted to the Clerk of the House and the Secretary of the Senate. The Commission may make such interim reports and recommendations as it deems advisable.

(d) Upon submission of the Commission's final report, the Office of Management and Budget, in coordination with the executive agencies, shall take action to (1) formulate the views of the executive agencies on the recommendations of the Commission; (2) to the extent practicable within the limits of their authority and resources, carry out recommendations of the Commission in which they concur; and (3) propose legislation needed to carry out or to provide authority to carry out other recommendations of the Commission in which they concur. At least once every six months, the Office of Management and Budget shall report to the Congress and the President on the status of action taken or to be taken as provided herein. A final report shall be submitted within two years.

MEMBERSHIP OF THE COMMISSION

44 U.S.C. 3501nt

SEC. 4. (a) The Commission shall be composed of fourteen members, as follows:

(1) two Members of the Senate (who shall not be members of the same political party) appointed by the President of the Senate;

(2) two Members of the House of Representatives (who shall not be members of the same political party) appointed by the Speaker of the House of Representatives;

(3) the Director of the Office of Management and Budget and one other official or employee of the executive branch of the Federal Government appointed by the President of the United States;

(4) the Comptroller General of the United States;

(5) two from among officials of State and local governments (who shall not be members of the same political party) appointed by the President of the United States; and

(6) five from among persons in the private sector, including small business, labor, and other interested groups (no more than three of whom shall be of the same political party), appointed by the President of the United States.

(b) The Commission shall select a Chairman and a Vice Chairman from among its members.

(c) Seven members of the Commission shall constitute a quorum.

(d) Any vacancies in the Commission shall not affect its powers, but shall be filled in the same manner as the original appointment.

COMPENSATION OF MEMBERS OF THE COMMISSION

SEC. 5 (a) Except as provided in subsection (b), members of the Commission shall each receive as compensation the daily equivalent of the annual rate of basic pay in effect for grade GS–18 for each day (including travel time) during which they are engaged in the actual performance of duties vested in the Commission. 44 U.S.C. 3501nt

(b) Members of the Commission who are Members of Congress or who are full-time officers or employees of the United States shall receive no additional compensation for their service on the Commission.

(c) While away from their homes or regular places of business in the performance of service for the Commission, members of the Commission shall be allowed travel expenses, including per diem in lieu of subsistence, in the same manner as persons employed intermittently in the Government service are allowed expenses under section 5703(b) of title 5 of the United States Code.

POWERS OF THE COMMISSION

SEC. 6. (a) The Commission, or at its direction, any subcommittee or member thereof, may, for the purpose of carrying out the provisions of this Act, hold such hearings, sit and act at such times and places, take such testimony, receive such evidence and administer such oaths, as the Commission or such subcommittee or member may deem advisable. Such attendance of witnesses and the production of such evidence may be required from any place within the United States at any designated place of hearing within the United States. Any member of the Commission may administer oaths or affirmations to witnesses appearing before the Commission or before such subcommittee or member. 44 U.S.C. 3501nt

(b) (1) The Commission may require by subpenas the attendance and testimony of such witnesses and the production of such books, records, correspondence, memoranda, papers and documents as the Commission may deem advisable. Subpenas may be issued under the signature of the Chairman or Vice Chairman and may be served by any person designated by the Chairman or Vice Chairman. The subpenas of the Commission shall be served in a manner provided for subpenas issued by a United States district court under the Federal Rules of Civil Procedure for the United States district courts.

(2) If a person issued a subpena under paragraph (1) is guilty of contumacy or refuses to obey such subpena, any district court of the United States within the judicial district within which the hearing is conducted or within the judicial district within which such person is found or resides or transacts business may, upon application made by the Attorney General of the United States, order such person to appear before the Commis-

sion or a subcommittee or member thereof, to produce evidence or to give testimony touching the matter under inquiry. Any failure of any such person to obey any such order of the court may be punished by such court as a contempt thereof.

(3) Notwithstanding paragraphs (1) and (2), a person shall be excused from testifying or from producing such books, records, correspondence, memoranda, papers or documents or other evidence in obedience to a subpena if such person states in writing to the court ordering his attendance and testimony that the required testimony or evidence may tend to incriminate him or subject him to a criminal penalty.

(c) The Commission may appoint and fix the compensation of such personnel as it deems advisable without regard to the provisions of title 5, United States Code, governing appointments in the competitive service, and such personnel may be paid without regard to the provisions of chapter 51 and subchapter III of chapter 53 of such title relating to classification and General Schedule pay rates, but at a rate not to exceed the maximum rate authorized by the General Schedule. In addition, the Commission may procure the services of experts and consultants in accordance with section 3109 of title 5, United States Code, but at rates for individuals not to exceed the daily equivalent of the annual rate of basic pay in effect for the maximum rate authorized by the General Schedule.

(d) The Commission is authorized to negotiate and enter into contracts with private organizations and educational institutions to carry out such studies and prepare such reports as the Commission determines are necessary in order to carry out its duties.

COOPERATION WITH FEDERAL AGENCIES

44 U.S.C. 3501nt

SEC. 7. (a) Each department, agency, and instrumentality of the Federal Government is authorized and directed to furnish to the Commission, upon request made by the Chairman, such data, reports, and other information not otherwise prohibited by law as the Commission deems necessary to carry out its functions under this Act.

(b) The head of each department or agency of the Federal Government is authorized to provide to the Commission such services as the Commission requests on such basis, reimbursable or otherwise, as may be agreed between the department or agency and the Chairman or Vice Chairman of the Commission. All such requests shall be made by the Chairman or Vice Chairman of the Commission.

TERMINATION OF THE COMMISSION

SEC. 8. One hundred and twenty days after the submission of the final report provided for in section 3 of this Act, the Commission shall cease to exist. 44 U.S.C. 3501nt

AUTHORIZATION OF APPROPRIATIONS

SEC. 9. There are hereby authorized to be appropriated to the Commission such sums as may be necessary to carry out the provisions of this Act. 44 U.S.C. 3501nt

DEPOSITS OF CONTRACTS IN GENERAL ACCOUNTING OFFICE

(Authorized by R. S. 3743)[26]

All contracts to be made, by virtue of any law, and requiring the advance of money, or in any manner connected with the settlement of public accounts, shall be deposited promptly in the General Accounting Office: *Provided,* That this section shall not apply to the existing laws in regard to the contingent funds of Congress. 41 U.S.C. 20

EXEMPTION OF CONTRACTS CONCERNING NATIONAL-FOREST LANDS

(Authorized by act of June 15, 1940, ch. 367, 54 Stat. 398)

That permits, contracts, agreements, or other instruments requiring payments into the Treasury of the United States on account of sale of national-forest products, use of national-forest land, or other sources of national-forest revenue, including contributions by cooperators in connection with authorized activities of the Forest Service, shall be exempt from the provisions of section 20, title 41, United States Code, when the permit or other instrument does not require payment to the Government in excess of $300 in any one fiscal year. 41 U.S.C. 20a

EXEMPTION OF LEASES, CONTRACTS, ETC., CONCERNING USE OF LANDS OR WATERS UNDER JURISDICTION OF DEPARTMENT OF INTERIOR

(Authorized by act of November 28, 1943, ch. 328, 57 Stat. 592)

That leases, permits, licenses, contracts, agreements, and other instruments providing for payments to the United States on account of the use of lands or waters 41 U.S.C. 20b

[26] As amended by act of Feb. 27, 1877, ch. 69, sec. 1, 19 Stat. 249; July 31, 1894, ch. 174, sec. 18, 28 Stat 210; June 10, 1921, ch. 18, secs. 304, 310, 42 Stat. 24, 25.

under the jurisdiction of the Department of the Interior, or on account of the sale of products of such lands or waters, or on account of other transactions incident to the administration of such lands or waters, including contributions by cooperators, but excluding sales of used equipment, shall be exempt from the provisions of section 3743 of the Revised Statutes, as amended (title 41, U.S.C., sec. 20) when the lease or other instruments do not require payment to the Government in excess of $300 in any one fiscal year: *Provided, however,* That the Secretary of the Interior may prescribe from time to time regulations requiring that originals or copies of any class or group of documents within the foregoing exemption, in the circumstances and upon the conditions designated by him in such regulations, shall be deposited in the General Accounting Office for audit purposes.

DEPOSIT OF LICENSES IN GENERAL ACCOUNTING OFFICE

FEDERAL POWER ACT

(Act of June 10, 1920, ch. 285, 41 Stat. 1063)[27]

SEC. 6.[28] Licenses under this Part shall be issued for a period not exceeding fifty years. Each such license shall be conditioned upon acceptance by the licensee of all the terms and conditions of this Act and such further conditions, if any, as the Commission shall prescribe in conformity with this Act, which said terms and conditions and the acceptance thereof shall be expressed in said license. Licenses may be revoked only for the reasons and in the manner prescribed under the provisions of this Act, and may be altered or surrendered only upon mutual agreement between the licensee and the Commission after thirty days' public notice. Copies of all licenses issued under the provisions of this Part and calling for the payment of annual charges shall be deposited with the General Accounting Office, in compliance with section 3743, Revised Statutes, as amended (U.S.C., title 41, sec. 20). 16 U.S.C. 799

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[27] Formerly the Federal Water Power Act, was redesignated the Federal Power Act by the act of Aug. 26, 1935, ch. 687, Title II, secs. 212 and 213, 49 Stat. 847.

[28] Sec. 6 as amended by the act of Aug. 26, 1935, ch. 687, Title II, sec. 204, 49 Stat. 841.

APPENDIX A

REGULATIONS PERTAINING TO THE GENERAL ACCOUNTING OFFICE

This appendix contains regulations from the Code of Federal Regulations and the Federal Register relating to procedures for recognition of attorneys and other representatives before the General Accounting Office, bid protest procedures, and 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 under Public Law 90–616, and guidelines for implementing the "Fly America" act.

SUBCHAPTER A—GENERAL PROCEDURES

PART 1—RECOGNITION OF ATTORNEYS AND OTHER REPRESENTATIVES

Sec.
1.1 Right to representation before the General Accounting Office.
1.2 Practice by attorneys.
1.3 Signature to constitute certificate.
1.4 Application for enrollment of representatives.
1.5 Committee on enrollment and disbarment.
1.6 Register of representatives.
1.7 Complaint and disbarment proceedings.
1.8 Authority to prosecute claims.
1.9 Amendment of rules.

AUTHORITY: The provisions of this Part 1 issued under sec. 311, 42 Stat. 25, as amended; 31 U.S.C. 52.

SOURCE: The provisions of this Part 1 appear at 22 F.R. 10889, Dec. 28, 1957, unless otherwise noted.

§ 1.1 Right to representation before the General Accounting Office.

All persons having a claim or other rights assertable in the General Accounting Office may prosecute such claim or right individually or through a recognized attorney or other representative.

§ 1.2 Practice by attorneys.

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

§ 1.3 Signature to constitute certificate.

When such member of the bar acting in a representative capacity appears in person or signs a paper in practice before this agency, his personal appearance or signature shall constitute a representation that under the provisions of this part and the law he is authorized and qualified to represent the particular party in whose behalf he acts.

§ 1.4 Application for enrollment of representatives.

All persons desiring to appear before this Office in a representative capacity other than as a member of the bar shall submit an application for enrollment to the General Counsel, General Accounting Office.

§ 1.5 Committee on enrollment and disbarment.

A committee on enrollment and disbarment has been created consisting of the General Counsel, who shall act as Chairman, the Director, Claims Division, and the Director, Transportation Division of the General Accounting Office. The committee shall meet at such times as are necessary to consider applications for recognition to appear before the General Accounting Office; receive complaints against those enrolled; conduct hearings, make inquiries and perform all duties necessary in the carrying out of their assigned tasks under this part.

§ 1.6 Register of representatives.

The committee shall maintain a register of representatives other than attorneys admitted to practice before the General Accounting Office and shall likewise maintain lists of those whose applications have been rejected. All offices and divisions of the General Accounting Office shall ascertain from the committee whether the name of any one appearing before them in a representative capacity other than a member of the bar appears on the register of those entitled to practice. The head of an office or division may in his discretion temporarily recognize any such representative pending application for enrollment.

§ 1.7 Complaint and disbarment proceedings.

Upon receipt of a complaint that any attorney or other representative has been incompetent, disreputable or otherwise engaged in any improper practice before the General Accounting Office, the committee may, after due notice, and an opportunity for a hearing, and upon finding that the charges warrant disciplinary action, suspend for a given period or disbar from practice before the General Accounting Office any such attorney or representative. The committee shall maintain lists of those attorneys or representatives who have been suspended or disbarred.

§ 1.8 Authority to prosecute claims.

In the prosecution of claims involving payments to be made by the United States, proper powers of attorney shall always be filed, before an attorney or representative is recognized. Also, a power of attorney from the principal may be required of attorneys or representatives in any case.

§ 1.9 Amendment of rules.

The Comptroller General may withdraw or amend at any time or from time to time all or any of the rules and regulations in this part, with or without previous notice, and may make such special orders as he may deem proper in any case.

PART 20—BID PROTEST PROCEDURES

Sec.
20.0 Definitions.
20.1 Filing of protest.
20.2 Time for filing.
20.3 Notice of protest, submission of agency report and time for submission of comments on report.
20.4 Withholding of award.
20.5 Furnishing of information on protests.
20.6 Time for submission of additional information.
20.7 Conference on protest.
20.8 Time for decision by Comptroller General.
20.9 Request for reconsideration.
20.10 Effect of judicial proceedings.

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); sec. 304, 42 Stat. 24, as amended (31 U.S.C. 74).

SOURCE: The provisions of this Part 20 appear at 40 F.R. 17979, Apr. 24, 1975, unless otherwise noted.

§ 20.0 Definitions.

(a) All "days" referred to in this part are deemed to be "working days" of the Federal Government. The term "file" or "submit" in all sections except § 20.2 and § 20.9(b) refers to the date of transmission.

(b) "Adverse agency action" is any action or inaction on the part of a contracting agency which is prejudicial to the position taken in a protest filed with an agency. It may include but is not limited to: a decision on the merits of the protest; a procurement action such as the award of a contract or the rejection of a bid despite the pendency of a protest; or contracting agency acquiescence in and active support of continued and substantial contract performance.

§ 20.1 Filing of protest.

(a) An interested party may protest to the General Accounting Office the award or the proposed award of a formally advertised or negotiated contract of procurement or sale by or for an agency of the Federal Government whose accounts are subject to settlement by the General Accounting Office.

(b) Such protests must be in writing and addressed to the General Counsel, General Accounting Office, Washington, D.C. 20548. To expedite handling within the General Accounting Office, the address should include "Attn: Bid Protest Control Unit."

(c) The initial protest filed with the General Accounting Office shall (1) include the name and address of the protester, (2) identify the contracting activity and the number of the solicitation and/or contract, (3) contain a statement of the grounds of protest, and (4) specifically request a ruling by the Comptroller General. A copy of the protest shall also be filed concurrently with the contracting officer and the communication to the General Accounting Office should so indicate. The grounds for protest filed with the General Accounting Office must be fully supported to the extent feasible. See § 20.2(d) with respect to time for filing any additional statement required in support of an initial protest.

(d) No formal briefs or other technical forms of pleading or motion are required, but a protest and other submissions should be concise, logically arranged, and direct.

§ 20.2 Time for filing.

(a) Protesters are urged to seek resolution of their complaints initially with the contracting agency. If a protest has been filed initially with the contracting agency, any subsequent protest to the General Accounting Office filed within 10 days of formal notification of or actual or constructive knowledge of initial adverse agency action will be considered provided the initial protest to the agency was filed in accordance with the time limits prescribed in paragraph (b) of this section, unless the contracting agency imposes a more stringent time for filing, in which case the agency's time for filing will control. In any case, a protest will be considered if filed with the General Accounting Office within the time limits prescribed in paragraph (b).

(b) (1) Protests based upon alleged improprieties in any type of solicitation which are apparent prior to bid opening or the closing date for receipt of initial proposals shall be filed prior to bid opening or the closing date for receipt of initial proposals. In the case of negotiated procurements, alleged improprieties which do not exist in the initial solicitation but which are subsequently incorporated therein must be protested not later than the next closing date for receipt of proposals following the incorporation.

(2) In cases other than those covered in subparagraph (1) bid protests shall be filed not later than 10 days after the basis for protest is known or should have been known, whichever is earlier.

(3) The term "filed" as used in this section means receipt in the contracting agency or in the General Accounting Office as the case may be. Protesters are cautioned that protests should be transmitted or delivered in

the manner which will assure earliest receipt. Except as provided in paragraph (c) of this section, any protest received in the General Accounting Office after the time limits prescribed in this section shall not be considered unless it was sent by registered or certified mail not later than the fifth day, or by mailgram not later than the third day, prior to the final date for filing a protest as specified herein. The only acceptable evidence to establish the date of mailing shall be the U.S. Postal Service postmark on the wrapper or on the original receipt from the U.S. Postal Service. The only acceptable evidence to establish the date of transmission by mailgram shall be the automatic date indication appearing on the mailgram. If the postmark in the case of mail or the automatic date indication in the case of a mailgram is illegible, the protest shall be deemed to have been filed late.

(c) The Comptroller General, for good cause shown, or where he determines that a protest raises issues significant to procurement practices or procedures, may consider any protest which is not filed timely.

(d) If an additional statement in support of the initial protest is required by the General Accounting Office, one copy shall be mailed or otherwise furnished to the General Counsel, General Accounting Office, and a copy shall be mailed or otherwise furnished to the contracting officer, not later than 5 days after receipt of notification from the General Accounting Office of the need for such additional statement.

§ 20.3 Notice of protest, submission of agency report and time for filing of comments on report.

(a) The General Accounting Office shall notify the contracting agency by telephone and in writing within one day of the receipt of a protest, requesting the agency to give notice of the protest to the contractor if award has been made or, if no award has been made, to all bidders or proposers who appear to have a substantial and reasonable prospect of receiving an award if the protest is denied. The agency shall be requested to furnish in accordance with applicable procurement regulations copies of the protest documents to such parties with instructions to communicate further directly with the General Accounting Office.

(b) Material submitted by a protester will not be withheld from any interested party outside the Government or from any Government agency which may be involved in the protest except to the extent that the withholding of information is permitted or required by law or regulation. If the protester considers that the protest contains material which should be withheld, a statement advising of this fact must be affixed to the front page of the protest document and the allegedly proprietary information must be so identified wherever it appears.

(c) The Office of General Counsel shall request the agency to submit a complete report on the protest to the General Accounting Office as expeditiously as possible (generally within 25 working days) in accordance with applicable procurement regulations, and to furnish a copy of the report to the protester and other interested parties.

(d) Comments on the agency report shall be filed with the Office of General Counsel within 10 days after receipt of the report, with a copy to the agency office which furnished the report and to other interested parties. Any rebuttal a protester or interested parties may care to make shall be filed with the Office of General Counsel, General Accounting Office, within 5 days after receipt of the comments to which rebuttal is directed, with a copy to the agency office which furnished the report, the protester, and interested parties, as the case may be. Unsolicited agency rebuttals shall be considered if filed within 5 days after receipt by the Agency of the comments to which rebuttal is directed.

(e) The failure of a protester or any interested party to comply with the time limits stated in this section may result in resolution of the protest without consideration of the comments untimely filed.

§ 20.4 Withholding of award.

When a protest has been filed before award the agency will not make an award prior to resolution of the protest except as provided in the applicable procurement regulations. In the event the agency determines that award is to be made during the pendency of a protest, the agency will notify the Comptroller General.

§ 20.5 Furnishing of information on protests.

The Office of General Counsel, General Accounting Office, shall, upon request, make available to any interested party information bearing on

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.

[SEAL]

ELMER B. STAATS,
Comptroller General of the United States.

[FR Doc. 75-10702 Filed 4-23-75; 8:45 am]

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) Those claims arising out of freight and passenger transportation services furnished for the account of the United States which are covered in Subchapter D of this chapter.

(Sec. 311, 42 Stat. 25; 31 U.S.C. 52. Interprets or applies sec. 305, 42 Stat. 24; 31 U.S.C. 71)
[27 F.R. 12044, Dec. 6, 1962]

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 Transportation and Claims Division of the General Accounting Office.
31.7 Basis of claim settlements.
31.8 Form of claim settlements.

AUTHORITY: The provisions of this Part 31 issued under 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: The provisions of this Part 31 appear at 22 F.R. 10890, Dec. 28, 1957, unless otherwise noted.

NOMENCLATURE CHANGES: 37 F.R. 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.

* Combined Transporation Division and Claims Division into Transportation and Claims Division where used in Subchapters C and D herein.

FILING REQUIREMENT 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 Transportation and 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

Transportation and Claims Division,
U.S. General Accounting Office,
Washington, D.C. 20548
[23 F.R. 7478, Sept. 26, 1958]

§ 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 Transportation and 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 Treas-

urer 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 F.R. 7478, Sept. 26, 1958]

INFORMATION RELATING TO CLAIMS

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

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

Transportation and 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 F.R. 7478, Sept. 26, 1958]

§ 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 Transportation and 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 F.R. 7478, Sept. 26, 1958]

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: The provisions of this Part 32 issued under sec. 311, 42 Stat. 25, as amended; 31 U.S.C. 52.

SOURCE: The provisions of this Part 32 appear at 22 F.R. 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 beeen settled or (2) the head of the department or Government establishments 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—DECEASED 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 subsistance, 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 transfered 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 Transportation and 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 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 Transportation and 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 descendents 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 en-

titled 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 F.R. 26291, Dec. 9, 1972]

§ 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. Goverment 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 Transportation and 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]

§ 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 Transportation and 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 Transportation and 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 F.R. 26291, Dec. 9, 1972]

§ 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 F.R. 7480, Sept. 26, 1958, unless otherwise noted.

$ 36.1 Scope of part.

This part prescribed 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 depositary 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 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 standard 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]

SUBCHAPTER F—RECORDS

PART 81—PUBLIC AVAILABILITY OF GENERAL ACCOUNTING OFFICE RECORDS

Sec.
81.1 Purpose and scope of part.
81.2 Administration.
81.3 Definitions.
81.4 Requests for identifiable records.
81.5 Public reading facility.
81.6 Records which may be exempt from disclosure.
81.7 Fees and charges.

AUTHORITY: The provisions of this Part 81 issued under sec. 311, 42 Stat. 25, as amended; 31 U.S.C. 52; sec. 8, 28 Stat. 207, as amended, sec. 117, 64 Stat. 837; 31 U.S.C. 74, 67.

SOURCE: The provisions of this Part 81 appear at 33 F.R. 357, Jan. 10, 1968, unless otherwise noted.

§ 81.1 Purpose and scope of part.

This part implements the policy of making the fullest possible public disclosure of General Accounting Office records consistent with the functions and duties of the Office and its responsibilities as an agency of the Congress. Although the adopted policy and this part reflect the public information section of the Administrative Procedure Act (5 U.S.C. 552), the application of the Administrative Procedure Act to the General Accounting Office is not to be inferred; nor should this part be considered as conferring on any member of the public a right under that Act of access to or information from the records of the General Accounting Office. Nothing herein shall be considered to modify existing instructions and practices in the handling of congressional correspondence.

§ 81.2 Administration.

The effective administration of this part shall be the duty and responsibility of the Director, Office of Administrative Services, General Accounting Office, and to that end he shall promulgate such supplemental rules or regulations as may be necessary.

§ 81.3 Definitions.

As used in this part:

(a) The term "identifiable" means, in the context of a request for a record, a reasonably specific description of the particular records sought, such as date, subject matter, agency, or person involved, etc., which will permit its location.

(b) The term "records" includes all books, papers, manuals, maps, photographs, reports, and other documentary materials, regardless of physical form or characteristics made or received by, or under the control of, the General Accounting Office in pursuance of law or in connection with the transaction of public business. In the context of a request for a record or records, the term "records" refers only to records in being and in the possession or under the control of the General Accounting Office. It does not include the compiling or procuring of a record. Nor does it include library or museum material made or acquired and preserved solely for reference or exhibition purposes, extra copies or documents preserved only for convenience of reference, or stocks of publications or of processed documents.

(c) "Records available to the public" means records which may be examined or copied, or of which copies may be obtained in accordance with this part by the public or representatives of the press regardless of interest and without specific justification.

(d) "Disclose" or "disclosure" means making available for examination or copying or furnishing a copy.

(e) "Person" includes an individual, partnership, corporation, association, or public or private organization other than a Federal agency.

§ 81.4 Requests for identifiable records.

(a) A request of a member of the public for an opportunity to inspect or for a copy of an identifiable record of the General Accounting Office not customarily made available in furtherance of a primary function of the General Accounting Office, nor available in the public reading facility hereafter in § 81.5, should be submitted in writing on GAO Form 339, Request for Access to Official Record, and forwarded to the Records Management and Services Officer, Office of Administrative Services, General Accounting Office, Washington, D.C. 20548, who will promptly acknowledge and record the request.

(b) The Records Management and Services Officer, after consultation

with any division or office of the General Accounting Office (or other Government agency where appropriate) having a continuing substantial interest in the record requested, will promptly honor the request if no valid objection or doubt exists as to the propriety of such action and the requester is willing and able to pay the prescribed fees for locating the record and making it available for inspection and copying or being furnished a copy.

(c) In the event of an objection or doubt as to the propriety of honoring a request, the matter should be immediately referred, with an explanation, to the General Counsel. If the General Counsel is of the opinion that a valid basis exists for withholding the record, the Records Management and Services Officer shall deny the request; if otherwise, he shall grant the request.

(d) A person whose request is denied shall be informed that further consideration of his request may be obtained by a letter to the Comptroller General of the United States setting forth the basis for the belief that the denial of the request was unwarranted.

(e) If a Federal agency other than the General Accounting Office has the primary interest in a record, a request for the record shall be transferred to the agency with the primary interest, and the requester notified of that action.

§ 81.5 Public reading facility.

(a) A public reading facility shall be maintained by the General Accounting Office at 441 G. Street N.W., Washington, D.C., for the public inspection and copying of General Accounting Office final decisions, opinions, statements of policy, and instructions (including staff manuals) which may be relied upon, used, or cited as authority or precedent in the determination of rights, privileges, and obligations of members of the public. The facility, under the immediate supervision of the Chief, Legal Reference Services, Office of the General Counsel, shall be open to the public from 9 a.m. to 5 p.m. except Saturdays, Sundays, holidays.

(b) The materials to be available in the public reading facility shall be selected by the General Counsel after consultation with the heads of the divisions or officers which may be concerned.

(c) To the extent required to prevent a clearly unwarranted invasion of personal privacy, the Chief of Legal Reference Services shall delete identifying details from materials made available in the public reading facility. The justification for any such deletion shall be fully explained in writing.

(d) There shall be maintained in the public reading facility for public use a current index of materials issued, adopted, or promulgated after July 4, 1967, and available in the reading facility for public inspection and copying.

§ 81.6 Records which may be exempt from disclosure.

(a) The public disclosure of General Accounting Office records contemplated by this part shall not apply to records, or parts thereof, within any of the categories enumerated below, except in the situation where in the judgment of the General Counsel after consultation with the heads of the divisions or offices concerned, a significant purpose would not be served by withholding the record under the exemption.

(1) Records specifically required by Executive order to be kept secret in the interest of the national defense or foreign policy. An example of this category is a record classified under Executive Order 10501 (3 CFR, 1949–1953 Comp., p. 979), Safeguarding Official Information in the Interests of the Defense of the United States.

(2) Records related solely to the internal personnel rules and practices of any agency. This category includes in addition to internal matters of personnel administration, internal rules, and practices which cannot be disclosed without prejudice to the effective performance of an agency function. Examples of matters within the purview of this exemption are operating rules, guidelines, and manuals of procedure for auditors, investigators or examiners.

(3) Records specifically exempted from disclosure by statute. One of the many statutes restricting access to Government records is 18 U.S.C. 1905. For a general, but not exhaustive, compilation of relevant statutory provisions, see Federal Statutes on the Availability of Information, Committee Print, House Committee on Government Operations, 86th Congress, 2nd session, March 1960.

(4) Records containing trade secrets and commercial or financial information obtained from any person and privileged or confidential. This

exemption pertains to information which would not customarily be made public by the person from whom it was obtained by the Government. It includes, but is not limited to, business sales statistics, inventories, customer lists, scientific or manufacturing processes or developments; information customarily subject to protection as privileged in a court or other proceeding, such as information protected by the doctor-patient, lawyer-client, or lender-borrower privilege; information submitted by any person to the Government in confidence or where the Government has obligated itself not to disclose information it received; formulae, designs, drawings, research data, and other records developed by or for the Government which are significant as items of valuable property.

(5) Records containing interagency or intra-agency memorandums or letters which would not be available by law to a private party in litigation with the agency. This exemption covers internal communications which would not routinely be available to a party in litigation with the agency, such as internal drafts, workpapers, memorandums between officials or agencies, opinions, and interpretations prepared by agency staff personnel or consultants for the use of the agency, and records of the deliberations of the agency or staff groups. The exemption seeks to avoid the inhibiting of internal communications, and the premature disclosure of documents which would be detrimental to an agency function.

(6) Personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy. This exemption excludes from disclosure all personnel and medical files, and all private or personal information contained in other files which, if disclosed to the public, would amount to a clearly unwarranted invasion of the privacy of any person. An example of such other files within the exemption are those compiled to evaluate candidates for security clearance.

(7) Investigatory files compiled for law enforcement purposes except to the extent available by law to a private party. This exemption protects from disclosure, except to litigants in accordance with law, investigatory files compiled to enforce all kinds of laws and is not limited to files compiled to enforce criminal statutes.

(8) Records having information contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of any agency responsible for the regulation or supervision of financial institutions.

(9) Records containing geological and geophysical information and data (including maps) concerning wells.

(b) In the application of the exemptions set forth in paragraph (a) of this section, there shall be considered the guidelines provided in the Attorney General's Memorandum on the Public Information Section of the Administrative Procedure Act, June 1967.

§ 81.7 Fees and charges.

(a) When a request to examine a record or for a copy of a record is received, the General Accounting Office will comply with the request at a fair and reasonable fee if the record is available to the public. In determining the fair and reasonable fee the General Accounting Office will consider the direct and indirect cost to the Government, including, but not limited to, the cost of staff members' services relating to research, reproduction, assembly, authentication of copies, and mailing. The Office will not undertake to comply with the request until the fees are paid, except when the fees cannot be determined in advance in which case an estimated fee shall be paid with the appropriate adjustment at time of delivery. The following service charges and collections shall be made:

(1) The reproduction charge per page will be:

(i) Copies up to 8½ x 14 inches on office copying machines: 25 cents;

(ii) Photostatic copies up to 9 x 12 inches 50 cents: Copies larger than 9 x 12 inches will be 50 cents for each 9 x 12 inch unit or fraction thereof.

(2) Certification of authenticity will be $2 for each certificate;

(3) Other direct and indirect costs related to the request;

(4) There will be a minimum service charge of $3 for each request;

(5) Fees and charges shall be paid by check or money order payable to the U.S. General Accounting Office.

(b) No charge will be made for copies of records, including their certification as true copies, furnished for official use to any officer or employee of any branch of the Government of the United States.

(c) No charge will be made in the distribution to members of the public and the press of copies of the deci-

sions of the Comptroller General of the United States.

(d) When necessary or desirable to the performance of a primary function of the General Accounting Office, copies of pertinent records may be furnished without charge to a party having a direct and immediate interest in a matter pending before the Office.

(e) General Accounting Office publications are not within the purview of this section, the charges, if any, for such publications are set forth in the Office leaflet entitled "List of GAO Publications", which may be obtained from the Publications Section, General Accounting Office, Washington, D.C. 20548.

PART 82—FURNISHING RECORDS OF THE GENERAL ACCOUNTING OFFICE IN JUDICIAL PROCEEDINGS

Sec.
82.1 Court subpoenas or requests.
82.2 Fees and charges.

AUTHORITY: The provisions of this Part 82 issued under sec. 311, 42 Stat. 25, as amended; 31 U.S.C. 52; sec. 8, 28 Stat. 207, as amended, sec. 117, 64 Stat. 837; 31 U.S.C. 74, 67.

SOURCE: The provisions of this Part 82 appear at 33 F.R. 358, Jan. 10, 1968, unless otherwise noted.

§ 82.1 Court subpoenas or requests.

(a) A subpoena or request from a court for records of the General Accounting Office should be directed to the Comptroller General of the United States and served upon the Records Management and Services Officer, Office of Administrative Services.

(b) In honoring a court subpoena or request original records may be presented for examination but must not be presented as evidence or otherwise used in any manner by reason of which they may lose their identity as official records of the General Accounting Office. They must not be marked or altered, or their value as evidence impaired, destroyed, or otherwise affected. In lieu of the original records, certified copies will be presented for evidentiary purposes since they are admitted in evidence equally with the originals (31 U.S.C. 46).

§ 82.2 Fees and charges.

The provisions of § 81.7 of this chapter are appliable to this part; however, where the charging of fees is appropriate, they need not be collected in advance.

SUBCHAPTER G—STANDARDS FOR WAIVER OF CLAIMS FOR ERRONEOUS PAYMENT OF PAY

PART 91—STANDARDS FOR WAIVER

Sec.
91.1 Prescription of standards.
91.2 Definitions.
91.3 Exclusions.
91.4 Waiver of claims for erroneous payment of pay.
91.5 Conditions for waiver of claims.

AUTHORITY: The provisions of this Part 91 issued under sec. 311, 42 Stat. 25, as amended; 31 U.S.C. 52. Interpret or apply, 82 Stat. 1212, 5 U.S.C. 5584.

SOURCE: The provisions of this Part 91 appear at 33 F.R. 20001, Dec. 31, 1968, unless otherwise noted. Redesignated at 34 F.R. 19967, Dec. 20, 1969.

§ 91.1 Prescription of standards.

The regulations in this chapter issued by the Comptroller General of the United States under Public Law 90-616, approved October 21, 1968, 82 Stat. 1212, which amended subchapter VIII of chapter 55 of title 5, United States Code by adding a new section, section 5584, prescribed standards for the waiver of claims of the United States against a person arising out of an erroneous payment of pay, on or after July 1, 1960, to an employee of an executive agency, the collection of which would be against equity and good conscience and not in the best interests of the United States.

§ 91.2 Definitions.

In this chapter:

(a) "Employee" means an employee as defined in 5 U.S.C. 5581 who is or was employed in a civilian capacity by an executive agency as defined in 5 U.S.C. 105.

(b) "Pay" means salary, wages, pay, compensation, emoluments, and remuneration for services. It includes overtime pay; night, Sunday standby, irregular and hazardous duty differential; pay for Sunday and holiday work; payment for accumulated and accrued leave; and severance pay. It does not include expenses of travel and transportation or expenses of transportation of household goods.

§ 91.3 Exclusions.

This chapter does not apply to:

(a) Members of the uniformed services as defined in 5 U.S.C. 2101(3).

(b) Employees of the District of Columbia Government.

(c) Employees of the Architect of the Capitol, the Government Printing Office, the U.S. Botanic Garden and other employees of the legislative branch of the Government except employees of the General Accounting Office.

(d) Employees of the Administrative Office of the U.S. Courts, the Federal Judicial Center, and other employees of the judicial branch.

§ 91.4 Waiver of claims for erroneous payment of pay.

(a) The Comptroller General of the United States may waive in whole or in part a claim of the United States in any amount arising out of an erroneous payment of pay to an employee when all of the conditions set out in § 91.5 are present. Claims referred to the Attorney General for litigation will not be considered for waiver by the Comptroller General of the United States without first having obtained permission from the Attorney General.

(b) The head of an executive agency may waive in whole or in part a claim of the United States in an amount aggregating not more than $500, without regard to any repayments, against any person arising out of an erroneous payment of pay to an employee of such agency when all of the conditions set out in § 91.5 are present except that he may not waive such a claim which is the subject of an exception made by the Comptroller General in the account of any accountable official, or, which has been transmitted to the General Accounting Office for collection or to the Attorney General for litigation.

[33 F.R. 20001, Dec. 31, 1968; 34 F.R. 303, Jan. 9, 1969]

§ 91.5 Conditions for waiver of claims.

Claims of the United States arising out of an erroneous payment of pay may be waived in whole or in part in accordance with the provisions of § 91.4 whenever:

(a) The claim arises out of an erroneous payment of pay made to an employee of an executive agency on or after July 1, 1960, except that waiver action may not be taken under the provisions of these regulations after the expiration of 3 years immediately following the date on which the erroneous payment of pay was discovered or after October 21, 1971, whichever is later.

(b) Collection action under the claim would be against equity and

good conscience and not in the best interests of the United States. Generally these criteria will be met by a finding that the erroneous payment of pay occurred through administrative error and that there is no indication of fraud, misrepresentation, fault or lack of good faith on the part of the employee or any other person having an interest in obtaining a waiver of the claim. Any significant unexplained increase in an employee's pay which would require a reasonable man to make inquiry concerning the correctness of his pay ordinarily would preclude a waiver when the employee fails to bring the matter to the attention of appropriate officials. Waiver of overpayments of pay under this standard necessarily must depend upon the facts existing in the particular case. The facts upon which a waiver is based should be recorded in detail and made a part of the written record in accordance with the provisions of § 92.6.

PART 92—PROCEDURE

Sec.

92.1 Referral of requests for waiver or applications for refund to head of executive agency—Claims pending before General Accounting Office.
92.2 Investigation—Report of Investigation.
92.3 Procedure of head of executive agency after receiving report of investigation.
92.4 Notification of waiver action.
92.5 Refund of amounts repaid and waived.
92.6 Written record.
92.7 Register of waivers—Report.
92.8 Referral of claims for collection or litigation.

AUTHORITY: The provisions of this Part 92 issued under sec. 311, 42 Stat. 25, as amended; 31 U.S.C. 52. Interpret or apply, 82 Stat. 1212, 5 U.S.C. 5584.

SOURCE: The provisions of this Part 92 appear at 33 F.R. 20001, Dec. 31, 1968, unless otherwise noted. Redesignated at 34 F.R. 19967, Dec. 20, 1969.

§ 92.1 Referral of requests for waiver or applications for refund to head of executive agency—Claims pending before General Accounting Office.

(a) All requests for waiver and all applications for refund within the provisions of these regulations shall be submitted to the executive agency which made the erroneous payment of pay. All such applications for refund which have not previously been considered for waiver shall be considered for waiver in accordance with the provisions of these regulations. In the absence of other request, either the Comptroller General of the United States or the head of the executive agency which made the erroneous payment of pay may initiate the waiver procedure prescribed in these regulations.

(b) Claims of the United States for erroneous payment of pay which (1) prior to the prescribing of these regulations have been referred to the General Accounting Office for collection, (2) which are still pending, and (3) which appear to be for consideration under these regulations, will be returned to the executive agency for processing in accordance with the procedure prescribed in these regulations unless they are found to contain sufficient information for waiver action by the Comptroller General of the United States.

§ 92.2 Investigation—Report of Investigation.

(a) All claims of the United States considered for waiver under the provisions of these regulations shall be investigated by the executive agency which made the erroneous payment of pay.

(b) The report of investigation will be made to the head of the executive agency and should include:

(1) A statement of the aggregate amount of the erroneous payment of pay supported by a citation to the voucher or vouchers upon which the erroneous payment of pay was made together with a showing as to the part of the erroneous payment of pay made on each voucher;

(2) A statement showing the circumstances under which the erroneous payment of pay was made, the date it was discovered and whether it was subject to an exception made by the Comptroller General of the United States;

(3) A statement as to whether there is any indication of fraud, misrepresentation, fault, or lack of good faith on the part of the employee or any other person having an interest in obtaining a waiver of the claim; and

(4) Such other information as may assist the Comptroller General of the United States, or the head of the executive agency, as the case may be, to determine whether collection action under the claim would be against equity and good conscience and not in the best interests of the United States.

§ 92.3 Procedure of head of executive agency after receiving report of investigation.

After the head of the executive agency receives the report of investi-

gation made in accordance with the provisions of § 92.2 of these regulations he shall:

(a) Determine the reason for the erroneous payment of pay and take such corrective action as may be required to prevent similar erroneous payments of pay;

(b) Waive the claim of the United States in whole or in part, if it is an amount aggregating not more than $500, without regard to any repayment, and he determines that waiver would be proper under these regulations, and record the date and reasons for the waiver, unless the claim has been referred to the Comptroller General for collection or the Attorney General for litigation in which case the report of investigation together with his recommendation will be referred to the Comptroller General of the United States;

(c) Refer the report of investigation together with his recommendation to the Comptroller General of the United States for determination if the claim of the United States is in an amount aggregating more than $500; or

(d) Refer the report of investigation together with his recommendation to the Comptroller General of the United States if the claim of the United States is an amount aggregating $500 or less without regard to any repayment, and the head of the executive agency has doubt as to whether waiver action is proper.

§ 92.4 Notification of waiver action.

The Comptroller General of the United States or the head of the executive agency, as the case may be, to the extent practicable, shall send written notification to all concerned as to the final action taken upon a claim of the United States for erroneous payment of pay considered for waiver. If he reasonably can be located, any person who has repaid to the United States all or part of a claim which has been waived in whole or in part under the provisions of these regulations, and who has not previously made application for refund, in addition to being informed as to the waiver action shall also be informed of his right to make application to the employing agency for refund within 2 years following the date of the waiver action.

§ 92.5 Refund of amounts repaid and waived.

The employing agency at the time of the erroneous payment shall refund any amounts to a person who has repaid to the United States all or part of the claim which has been waived in whole or in part under the provisions of these regulations providing application is made to the employing agency for the refund within 2 years following the date of the waiver. Refunds shall be charged to the appropriation from which the erroneous overpayment of pay was made.

§ 92.6 Written record.

The report of investigation, an account of the corrective action taken, an account of the waiver action taken and the reasons therefor, and other pertinent information such as the action taken upon an application for refund shall constitute the written record in each case considered under the provisions of these regulations.

§ 92.7 Register of waivers—Report.

(a) Each executive agency shall maintain a register which shall show the disposition of each claim of the United States for erroneous payment of pay considered for waiver under the provisions of these regulations, which register, together with the written record as described in section 92.6 of these regulations shall be available for review by the General Accounting Office.

(b) Within 60 days after the close of each fiscal year, each agency exercising waiver authority under the provisions of these regulations shall report to the Comptroller General of the United States the total amount waived during the preceding fiscal year and the total amount refunded.

§ 92.8 Referral of claims for collection or litigation.

(a) If the administrative agency has considered waiver and has denied waiver in whole or in part it shall so advise the General Accounting Office when referral for collection is made to it pursuant to 31 U.S.C. 71.

(b) No claim for the recovery of an erroneous payment of pay shall be referred to the Attorney General for litigation until it has first been considered for waiver, unless the time remaining for suit within the applicable period of limitations does not permit such waiver consideration prior to referral.

PART 93—EFFECT OF WAIVER

Sec.
93.1 Credit in accounts.
93.2 Waived payment deemed valid.

93.3 Effect on other authority.

AUTHORITY: The provisions of this Part 93 issued under sec. 311, 42 Stat. 25, as amended; 31 U.S.C. 52. Interpret or apply, 82 Stat. 1212, 5 U.S.C. 5584.

SOURCE: The provisions of this Part 93 appear at 33 F.R. 20002, Dec. 31, 1968, unless otherwise noted. Redesignated at 34 F.R. 19967, Dec. 20, 1969.

§ 93.1 Credit in accounts.

In the audit and settlement of the accounts of any accountable official, full credit shall be given for any amounts with respect to which collection by the United States is waived under the provisions of these regulations.

§ 93.2 Waived payment deemed valid.

An erroneous payment of pay, the collection of which is waived under the provisions of these regulations is deemed a valid payment of pay for all purposes.

§ 93.3 Effect on other authority.

The provisions of these regulations do not affect any authority under any statute, other than 5 U.S.C. 5584, to litigate, settle, compromise, or waive any claim of the United States.

PART 101—SCOPE OF STANDARDS

Sec.
101.1 Prescription of standards.
101.2 Omissions not a defense.
101.3 Fraud, antitrust, and tax claims excluded.
101.4 Compromise, waiver, or disposition under other statutes not precluded.
101.5 Conversion claims.
101.6 Subdivision of claims not authorized.
101.7 Required administrative proceedings.
101.8 Referral for litigation.

AUTHORITY: The provisions of this Part 101 issued under sec. 3, 80 Stat. 309; 31 U.S.C. 952.

SOURCE: The provisions of this Part 101 appear at 31 F.R. 13381, Oct. 15, 1966, unless otherwise noted.

§ 101.1 Prescription of standards.

The regulations in this chapter, issued jointly by the Comptroller General of the United States and the Attorney General of the United States under section 3 of the Federal Claims Collection Act of 1966, 80 Stat. 309, prescribe standards for the administrative collection, compromise, termination of agency collection action, and the referral to the General Accounting Office, and to the Department of Justice for litigation, of civil claims by the Federal Government for money or property. Regulations prescribed by the head of an agency pursuant to section 3 of the Federal Claims Collection Act of 1966 will be reviewed by the General Accounting Office as a part of its audit of the agency's activities.

§ 101.2 Omissions not a defense.

The standards set forth in this chapter shall apply to the administrative handling of civil claims of the Federal Government for money or property but the failure of an agency to comply with any provision of this chapter shall not be available as a defense to any debtor.

§ 101.3 Fraud, antitrust, and tax claims excluded.

The standards set forth in this chapter do not apply to the handling of any claim as to which there is an indication of fraud, the presentation of a false claim, or misrepresentation on the part of the debtor or any other party having an interest in the claim, or to any claim based in whole or in part on conduct in violation of the antitrust laws. Only the Department of Justice has authority to compromise or terminate collection action on such claims. However, matters submitted to the Department of Justice for consideration without compliance with the regulations in this chapter because there is an indication of fraud, the presentation of a false claim, or misrepresentation on the part of the debtor or any other party having an interest in the claim, may be returned to the agency forwarding them for further handling in accordance with the regulations in this chapter if it is determined that action based upon the alleged fraud, false claim, or misrepresentation is not warranted. Tax claims, as to which differing exemptions, administrative consideration, enforcement considerations, and statutes apply, are also excluded from the coverage of this chapter.

§ 101.4 Compromise, waiver, or disposition under other statutes not precluded.

Nothing contained in this chapter is intended to preclude agency disposition of any claim under statutes other than the Federal Claims Collection Act of 1966, 80 Stat. 308, providing for the compromise, termination of collection action, or waiver in whole or in part of such a claim. See, e.g., "The Federal Medical Care Recovery Act," 76 Stat. 593, 42 U.S.C. 2651, et seq., and applicable regulations, 28 CFR 43.1, et seq. The standards set forth in this chapter should be followed in the disposition of civil claims by the Federal Government by compromise or termination of collection action (other than by waiver pursuant to statutory authority) under statutes other than the Federal Claims Collection Act of 1966, 80 Stat. 308, to the extent such other statutes or authorized regulations issued pursuant thereto do not establish standards governing such matters.

§ 101.5 Conversion claims.

The instructions contained in this chapter are directed primarily to the recovery of money on behalf of the Government and the circumstances in which Government claims may be disposed of for less than the full amount claimed. Nothing contained in this chapter is intended, however, to deter an agency from demanding the return of specific property or from demand-

ing, in the alternative, either the return of property or the payment of its value.

§ 101.6 Subdivision of claims not authorized.

A debtor's liability arising from a particular transaction or contract shall be considered as a single claim is determining whether the claim is one of less than $20,000, exclusive of interest, for the purpose of compromise or termination of collection action. Such a claim may not be subdivided to avoid the monetary ceiling established by the Federal Claims Collection Act of 1966, 80 Stat. 308.

§ 101.7 Required administrative proceedings.

Nothing contained in this chapter is intended to require an agency to omit or foreclose administrative proceedings required by contract or by law.

§ 101.8 Referral for litigation.

As used in this chapter referral for litigation means referral to the Department of Justice for appropriate legal proceedings, unless the agency concerned has statutory authority for handling its own litigation.

PART 102—STANDARDS FOR THE ADMINISTRATIVE COLLECTION OF CLAIMS

Sec.

102.1 Aggressive agency collection action.
102.2 Demand for payment.
102.3 Collection by offset.
102.4 Personal interview with debtor.
102.5 Contact with debtor's employing agency.
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AUTHORITY: The provisions of this Part 102 issued under sec. 3, 80 Stat. 309; 31 U.S.C. 952.

SOURCE: The provisions of this Part 102 appear at 31 F.R. 13381, Oct. 15, 1966, unless otherwise noted.

§ 102.1 Aggressive agency collection action.

The head of an agency or his designee shall take aggressive action, on a timely basis with effective followup, to collect all claims of the United States for money or property arising out of the activities of, or referred to, his agency in accordance with the standards set forth in this chapter. However, nothing contained in this chapter is intended to require the General Accounting Office or the Department of Justice to duplicate collection actions previously undertaken by any other agency.

§ 102.2 Demand for payment.

Appropriate written demands shall be made upon a debtor of the United States in terms which inform the debtor of the consequences of his failure to cooperate. Three written demands, at 30-day intervals, will normally be made unless a response to the first or second demand indicates that further demand would be futile or unless prompt suit or attachment is required in anticipation of the departure of the debtor or debtors from the jurisdiction or his or their removal or transfer of assets, or the running of the statute of limitations. There should be no undue time lag in responding to any communication received from the debtor or debtors.

§ 102.3 Collection by offset.

Collections by offset will be undertaken administratively on claims which are liquidated or certain in amount in every instance in which this is feasible. Collections by offset from persons receiving pay or compensation from the Federal Government shall be effected over a period not greater than the period during which such pay or compensation is to be received. See 5 U.S.C. 5514. Collection by offset against a judgment obtained by the debtor against the United States shall be accomplished in accordance with the Act of March 3, 1875, 18 Stat. 481, as amended, 31 U.S.C. 227. Appropriate use should be made of the cooperative efforts of other agencies in effecting collections by offset, including utilization of the Army Holdup List, and all agencies are enjoined to cooperate in this endeavor.

§ 102.4 Personal interview with debtor.

Agencies will undertake personal interviews with their debtors when this is feasible, having regard for the amounts involved and the proximity of agency representatives to such debtors.

§ 102.5 Contact with debtor's employing agency.

When a debtor is employed by the Federal Government or is a member of the military establishment or the Coast Guard, and collection by offset

cannot be accomplished in accordance with 5 U.S.C. 5514, the employing agency will be contacted for the purpose of arranging with the debtor for payment of the indebtedness by allotment or otherwise in accordance with section 206 of Executive Order 11222 of May 8, 1965, 3 CFR, 1965 Supp., p. 130 (30 F.R. 6469).

§ 102.6 Suspension or revocation of license or eligibility.

Agencies seeking the collection of statutory penalties, forfeitures, or debts provided for as an enforcement aid or for compelling compliance will give serious consideration to the suspension or revocation of licenses or other privileges for any inexcusable, prolonged or repeated failure of a debtor to pay such a claim and the debtor will be so advised. Any agency making, guaranteeing, insuring, acquiring, or participating in loans will give serious consideration to suspending or disqualifying any lender, contractor, broker, borrower or other debtor from doing further business with it or engaging in programs sponsored by it if such debtor fails to pay its debts to the Government within a reasonable time and the debtor will be so advised. The failure of any surety to honor its obligations in accordance with 6 U.S.C. 11 is to be reported to the Treasury Department at once. Notification that a surety's certificate of authority to do business with the Federal Government has been revoked or forfeited by the Treasury Department will be forwarded by that Department to all interested agencies.

§ 102.7 Liquidation of collateral.

Agencies holding security or collateral which may be liquidated and the proceeds applied on debts due it through the exercise of a power of sale in the security instrument or a non-judicial foreclosure should do so by such procedures if the debtor fails to pay his debt within a reasonable time after demand, unless the cost of disposing of the collateral will be disproportionate to its value or special circumstances require judicial foreclosure. Collection from other sources, including liquidation of security or collateral, is not a prerequisite to requiring payment by a surety or insurance concern unless such action is expressly required by statute or contract.

§ 102.8 Collection in installments.

Claims, with interest in accordance with § 102.10, should be collected in full in one lump sum whenever this is possible. However, if the debtor is financially unable to pay the indebtedness in one lump sum, payment may be accepted in regular installments. The size and frequency of such installment payments should bear a reasonable relation to the size of the debt and the debtor's ability to pay. If possible the installment payments should be sufficient in size and frequency to liquidate the Government's claim in not more than 3 years. Installment payments of less than $10 per month should be accepted in only the most unusual circumstances. An agency holding an unsecured claim for administrative collection should attempt to obtain an executed confess-judgment note, comparable to the Department of Justice form USA-70a, from a debtor when the total amount of the deferred installments will exceed $750. Such notes may be sought when an unsecured obligation of a lesser amount is involved. Security for deferred payments, other than a confess-judgment note, may be accepted in appropriate cases. An agency may accept installment payments notwithstanding the refusal of a debtor to execute a confess-judgment note or to give other security, at the agency's option.

§ 102.9 Exploration of compromise.

Agencies will attempt to effect compromises (preferably during the course of personal interviews), of claims of $20,000 or less exclusive of interest, in accordance with the standards set forth in Part 103 of this chapter in all cases in which it can be ascertained that the debtor's financial ability will not permit payment of the claim in full, or in which the litigative risks or the cost of litigation dictate such action.

§ 102.10 Interest.

In cases in which prejudgment interest is not mandated by statute, contract or regulation, the agency may forego the collection of prejudgment interest as an inducement to voluntary payment. In such cases demand letters should inform the debtor that prejudgment interest will be collected if suit becomes necessary. When a debt is paid in installments and interest is collected, the installment payments will first be applied to the payment of accrued interest and then to principal, in accordance with the so-called "U.S. Rule," unless a different rule is prescribed by statute,

contract or regulation. Prejudgment interest should not be demanded or collected on civil penalty and forfeiture claims unless the statute under which the claim arises authorizes the collection of such interest. See Rodgers v. United States, 332 U.S. 371.

§ 102.11 Documentation of administrative collection action.

All administrative collection action should be documented and the bases for compromise, or for termination or suspension of collection action, should be set out in detail. Such documentation should be retained in the appropriate claims file.

§ 102.12 Additional administrative collection action.

Nothing contained in this chapter is intended to preclude the utilization of any other administrative remedy which may be available.

PART 103—STANDARDS FOR THE COMPROMISE OF CLAIMS

Sec.

103.1 Scope and application.
103.2 Inability to pay.
103.3 Litigative probabilities.
103.4 Cost of collecting claim.
103.5 Enforcement policy.
103.6 Joint and several liability.
103.7 Settlement for a combination of reasons.
103.8 Further review of compromise offers.
103.9 Restrictions.

AUTHORITY: The provisions of this Part 103 issued under sec. 3, 80 Stat. 309; 31 U.S.C. 952.

SOURCE: The provisions of this Part 103 appear at 31 F.R. 13382, Oct. 15, 1966, unless otherwise noted.

§ 103.1 Scope and application.

The standards set forth in this part apply to the compromise of claims, pursuant to section 3(b) of the Federal Claims Collection Act of 1966, 80 Stat. 309, which do not exceed $20,000 exclusive of interest. The head of an agency or his designee may exercise such compromise authority with respect to claims for money or property arising out of the activities of his agency prior to the referral of such claims to the General Accounting Office or to the Department of Justice for litigation. The Comptroller General or his designee may exercise such compromise authority with respect to claims referred to the General Accounting Office prior to their further referral for litigation. Only the Comptroller General or his designee may effect the compromise of a claim that arises out of an exception made by the General Accounting Office in the account of an accountable officer, including a claim against the payee, prior to its referral by that Office for litigation.

§ 103.2 Inability to pay.

A claim may be compromised pursuant to this part if the Government cannot collect the full amount because of (a) the debtor's inability to pay the full amount within a reasonable time, or (b) the refusal of the debtor to pay the claim in full and the Government's inability to enforce collection in full within a reasonable time by enforced collection proceedings. In determining the debtor's inability to pay the following factors, among others, may be considered: Age and health of the debtor; present and potential income; inheritance prospects; the possibility that assets have been concealed or improperly transferred by the debtor; the availability of assets or income which may be realized upon by enforced collection proceedings. The agency will give consideration to the applicable exemptions available to the debtor under State and Federal law in determining the Government's ability to enforce collection. Uncertainty as to the price which collateral or other property will bring at forced sale may properly be considered in determining the Government's ability to enforce collection. A compromise effected under this section should be for an amount which bears a reasonable relation to the amount which can be recovered by enforced collection procedures, having regard for the exemptions available to the debtor and the time which collection will take. Compromises payable in installments are to be discouraged. However, if payment of a compromise by installments is necessary, an agreement for the reinstatement of the prior indebtedness less sums paid thereon and acceleration of the balance due upon default in the payment of any installment should be obtained, together with security in the manner set forth in § 102.8 of this chapter, in every case in which this is possible. If the agency's files do not contain reasonably up-to-date credit information as a basis for assessing a compromise proposal such information may be obtained from the individual debtor by obtaining a statement executed under penalty of perjury showing the debtor's assets and liabilities, income and expense. Forms such as Department of Justice form DJ-35 may be used for this purpose. Similar data may be obtained from corporate debtors by

resort to balance sheets and such adtional data as seems required.

§ 103.3 Litigative probabilities.

A claim may be compromised pursuant to this part if there is a real doubt concerning the Government's ability to prove its case in court for the full amount claimed either because of the legal issues involved or a bona fide dispute as to the facts. The amount accepted in compromise in such cases should fairly reflect the probability of prevailing on the legal question involved, the probabilities with respect to full or partial recovery of a judgment having due regard to the availability of witnesses and other evidentiary support for the Government claim, and related pragmatic considerations. Proportionate weight should be given to the probable amount of court costs which may be assessed against the Government if it is unsuccessful in litigation, having regard for the litigative risks involved. Cf. 28 U.S.C. 2412, as amended by Public Law 89–507, 80 Stat. 308.

§ 103.4 Cost of collecting claim.

A claim may be compromised pursuant to this part if the cost of collecting the claim does not justify the enforced collection of the full amount. The amount accepted in compromise in such cases may reflect an appropriate discount for the administrative and litigative costs of collection having regard for the time which it will take to effect collection. Cost of collecting may be a substantial factor in the settlement of small claims. The cost of collecting claims normally will not carry great weight in the settlement of large claims.

§ 103.5 Enforcement policy.

Statutory penalties, forfeitures, or debts established as an aid to enforcement and to compel compliance may be compromised pursuant to this part if the agency's enforcement policy in terms of deterrence and securing compliance, both present and future, will be adequately served by acceptance of the sum to be agreed upon. Mere accidental or technical violations may be dealt with less severely than willful and substantial violations.

§ 103.6 Joint and several liability.

When two or more debtors are jointly and severally liable collection action will not be withheld against one such debtor until the other or others pay their proportionate share. The agency should not attempt to allocate the burden of paying such claims as between the debtors but should proceed to liquidate the indebtedness as quickly as possible. Care should be taken that compromise with one such debtor does not release the agency's claim against the remaining debtors. The amount of a compromise with one such debtor shall not be considered a precedent or as morally binding in determining the amount which will be required from other debtors jointly and severally liable on the claim.

§ 103.7 Settlement for a combination of reasons.

A claim may be compromised for one or for more than one of the reasons authorized in this part.

§ 103.8 Further review of compromise offers.

If an agency holds a debtor's firm written offer of compromise which is substantial in amount and the agency is uncertain as to whether the offer should be accepted, it may refer the offer, the supporting data, and particulars concerning the claim to the General Accounting Office or to the Department of Justice. The General Accounting Office or the Department of Justice may act upon such an offer or return it to the agency with instructions or advice.

§ 103.9 Restrictions.

Neither a percentage of a debtor's profits nor stock in a debtor corporation will be accepted in compromise of a claim. In negotiating a compromise with a business concern consideration should be given to requiring a waiver of the tax-loss-carry-forward and tax-loss-carry-back rights of the debtor.

PART 104—STANDARDS FOR SUSPENDING OR TERMINATING COLLECTION ACTION

Sec.

104.1 Scope and application.
104.2 Suspension of collection activity.
104.3 Termination of collection activity.
104.4 Transfer of claims.

AUTHORITY: The provisions of this Part 104 issued under sec. 3, 80 Stat. 309; 31 U.S.C. 952.

SOURCE: The provisions of this Part 104 appear at 31 F.R. 13383, Oct. 15, 1966, unless otherwise noted.

§ 104.1 Scope and application.

The standards set forth in this part apply to the suspension or termination of collection action pursuant to

section 3(b) of the Federal Claims Collection Act of 1966, 80 Stat. 309, on claims which do not exceed $20,000 exclusive of interest. The head of an agency or his designee may suspend or terminate collection action under this part with respect to claims for money or property arising out of activities of his agency prior to the referral of such claims to the General Accounting Office or to the Department of Justice for litigation. The Comptroller General or his designee may exercise such authority with respect to claims referred to the General Accounting Office prior to their further referral for litigation.

§ 104.2 Suspension of collection activity.

Collection action may be suspended temporarily on a claim when the debtor cannot be located after diligent effort and there is reason to believe that future collection action may be sufficiently productive to justify periodic review and action on the claim having consideration for its size and the amount which may be realized thereon. The following sources may be of assistance in locating missing debtors: Telephone directories; city directories; postmasters; drivers' license records; automobile title and license records; state and local governmental agencies; district directors of Internal Revenue; other Federal agencies; employers, relatives, friends; credit agency skip locate reports. Suspension as to a particular debtor should not defer the early liquidation of security for the debt. Every reasonable effort should be made to locate missing debtors sufficiently in advance of the bar of the applicable statute of limitations, such as Public Law 89-505, 80 Stat. 304, to permit the timely filing of suit if such action is warranted. If the missing debtor has signed a confess-judgment note and is in default, referral of the note for the entry of judgment should not be delayed because of his missing status. Collection action may be suspended temporarily on a claim when the debtor owns no substantial equity in realty and is unable to make payments on the Government's claim or effect a compromise thereof at the time but his future prospects justify retention of the claim for periodic review and action and (a) the applicable statute of limitations has been tolled or started running anew or (b) future collection can be effected by offset notwithstanding the statute of limitations.

§ 104.3 Termination of collection activity.

The head of an agency or his designee may terminate collection activity and consider the agency's file on the claim closed under the following standards:

(a) *Inability to collect any substantial amount.* Collection action may be terminated on a claim when it becomes clear that the Government cannot collect or enforce collection of any significant sum from the debtor having due regard for the judicial remedies available to the Government, the debtor's future financial prospects, and the exemptions available to the debtor under State and Federal law. In determining the debtor's inability to pay the following factors, among others, may be considered: Age and health of the debtor; present and potential income; inheritance prospects; the possibility that assets have been concealed or improperly transferred by the debtor; the availability of assets or income which may be realized upon by enforced collection proceedings.

(b) *Inability to locate debtor.* Collection action may be terminated on a claim when the debtor cannot be located, there is no security remaining to be liquidated, the applicable statute of limitations has run, and the prospects of collecting by offset notwithstanding the bar of the statute of limitations is too remote to justify retention of the claim.

(c) *Cost will exceed recovery.* Collection action may be terminated on a claim when it is likely that the cost of further collection action will exceed the amount recoverable thereby.

(d) *Claim legally without merit.* Collection action should be terminated on a claim whenever it is determined that the claim is legally without merit.

(e) *Claim cannot be substantiated by evidence.* Collection action should be terminated when it is determined that the evidence necessary to prove the claim cannot be produced or the necessary witnesses are unavailable and efforts to induce voluntary payment are unavailing.

§ 104.4 Transfer of claims.

When an agency has doubt as to whether collection action should be suspended or terminated on a claim it may refer the claim to the General Accounting Office for advice. When a

significant enforcement policy is involved in reducing a statutory penalty or forfeiture to judgment, or recovery of a judgment is a prerequisite to the imposition of administrative sanctions, such as the suspension or revocation of a license or the privilege of participating in a Government sponsored program, an agency may refer such a claim for litigation even though termination of collection activity might otherwise be given consideration under § 104.3 (a) or (c). Claims on which an agency holds a judgment by assignment or otherwise will be referred to the Department of Justice for further action if renewal of the judgment lien or enforced collection proceedings are justified under the criteria discussed in this part, unless the agency concerned has statutory authority for handling its own litigation.

PART 105—REFERRALS TO GAO OR FOR LITIGATION

Sec.

105.1 Prompt referral.
105.2 Current address of debtor.
105.3 Credit data.
105.4 Report of prior collection actions.
105.5 Preservation of evidence.
105.6 Minimum amount of referrals to the Department of Justice.
105.7 Referrals to GAO.

AUTHORITY: The provisions of this Part 105 issued under sec. 3, 80 Stat. 309; 31 U.S.C. 952.

SOURCE: The provisions of this Part 105 appear at 31 F.R. 13384, Oct. 15, 1966, unless otherwise noted.

§ 105.1 Prompt referral.

Claims on which collection action has been taken in accordance with Part 102 of this chapter and which cannot be compromised, or on which collection action cannot be suspended or terminated, in accordance with Parts 103 and 104 of this chapter, will be referred to the General Accounting Office in accordance with R.S. 236, as amended, 31 U.S.C. 71, or to the Department of Justice, if the agency concerned has been granted an exception from referrals to the General Accounting Office. Such referrals should be made as early as possible consistent with aggressive agency collection action and the observance of the regulations contained in this chapter and in any event well within the time limited for bringing a timely suit against the debtor.

§ 105.2 Current address of debtor.

Referrals to the General Accounting Office, and to the Department of Justice for litigation, will be accompanied by the current address of the debtor or the name and address of the agent for a corporation upon whom service may be made. Reasonable and appropriate steps will be taken to locate missing parties in all cases. Referrals to the General Accounting Office, and referrals to the Department of Justice for the institution of foreclosure or other proceedings, in which the current address of any party is unknown will be accompanied by a listing of the prior known addresses of such a party and a statement of the steps taken to locate him.

§ 105.3 Credit data.

(a) Claims referred to the General Accounting Office, and to the Department of Justice for litigation, will be accompanied by reasonably current credit data indicating that there is a reasonable prospect of effecting enforced collections from the debtor, having due regard for the exemptions available to the debtor under State and Federal law and the judicial remedies available to the Government.

(b) Such credit data may take the form of (1) a commercial credit report, (2) an agency investigative report, showing the debtor's assets and liabilities and his income and expenses, (3) the individual debtor's own financial statement executed under penalty of perjury reflecting his assets and liabilities and his income and expenses, or (4) an audited balance sheet of a corporate debtor.

(c) Such credit data may be omitted if (1) a surety bond is available in an amount sufficient to satisfy the claim in full, (2) the forced sale value of the security available for application to the Government's claim is sufficient to satisfy its claim in full, (3) the referring agency wishes to liquidate loan collateral through judicial foreclosure but does not desire a deficiency judgment, (4) the debtor is in bankruptcy or receivership, or (5) the debtor's liability to the Government is fully covered by insurance, in which case the agency will furnish such information as it can develop concerning the identity and address of the insurer and the type and amount of insurance coverage.

§ 105.4 Report of prior collection actions.

A checklist or brief summary of the actions previously taken to collect or

compromise a claim will be forwarded with the claim upon its referral to the General Accounting Office or to the Department of Justice. If any of the administrative collection actions enumerated in Part 102 of this chapter have been omitted, the reason for their omission will be given with the referral. The General Accounting Office and the Department of Justice may return or retain claims at their option when there is insufficient justification for the omission of one or more of the administrative collection actions enumerated in Part 102 of this chapter.

§ 105.5 Preservation of evidence.

Care will be taken to preserve all files, records and exhibits on claims referred or to be referred to the General Accounting Office, or to the Department of Justice for litigation.

§ 105.6 Minimum amount of referrals to the Department of Justice.

Agencies will not refer claims of less than $400, exclusive of interest, for litigation unless (a) referral is important to a significant enforcement policy or (b) the debtor has not only the clear ability to pay the claim but the Government can effectively enforce payment having due regard to the exemptions available to the debtor under State or Federal law and the judicial remedies available to the Government. [35 F.R. 16397, Oct. 21, 1970]

§ 105.7 Referrals to GAO.

Referrals of claims to the General Accounting Office will be in accordance with instructions, including monetary limitations, contained in the General Accounting Office Policy and Procedures Manual for the Guidance of Federal Agencies.

GENERAL ACCOUNTING OFFICE[1]

INTERNATIONAL AIR TRANSPORTATION FAIR COMPETITIVE PRACTICES ACT OF 1974

Guidelines for Implementation of Section 5

These guidelines will be considered by the General Accounting Office in carrying out its responsibilities under section 5, Public Law 93–623, 88 Stat. 2104 (49 U.S.C. 1517). Section 5 requires, in the absence of satisfactory proof of necessity, the disallowance of expenditures from appropriated funds for Government-financed commercial foreign air transportation of passengers and property performed by an air carrier not holding a certificate under section 401 of the Federal Aviation Act of 1958. These guidelines will require the executive departments, agencies, and instrumentalities of the United States (herinafter referred to as "agency") to modify their current regulations concerning Government-financed commercial foreign air transportation in order to avoid disallowance of expenditures that previously would have been allowed.

1. Certificated air carrier (those holding certificates under section 401 of the Federal Aviation Act of 1958, 49 U.S.C. 1371 (1970)) must be used for all Government-financed commercial foreign air transportation of persons or property if service provided by those carriers is "available."

2. Generally, passenger or freight service by a certificated air carrier is "available" if the carrier can perform the commercial foreign air transportation needed by the agency and if the service will accomplish the agency's mission. Expenditures for service furnished by a non-certificated air carrier generally will be allowed only when service by a certificated air carrier or carriers was "unavailable."

3. Passenger or freight service by a certificated air carrier is considered "available" even though:

(a) Comparable or a different kind of service by a non-certificated air carrier costs less, or

(b) Service by a non-certificated air carrier can be paid for in excess foreign currency, or

(c) Service by a non-certificated air carrier is preferred by the agency or traveler needing air transportation, or

(d) Service by a non-certificated air carrier is more convenient for the agency or traveler needing air transportation.

4. Passenger service by a certificated air carrier will be considered to be "unavailable":

(a) When the traveler, while en route, has to wait six hours or more to transfer to a certificated air carrier to proceed to the intended destination, or

(b) When any flight by a certificated air carrier is interrupted by a stop anticipated to be six hours or more for refueling, reloading, repairs, etc., and no other flight by a certificated air carrier is available during the six hour period, or

(c) When by itself or in combination with other certificated or non-certificated air carriers (if certificated air carriers are "unavailable") it takes 12 or more hours longer from the origin airport to the destination airport to accomplish the agency's mission than would service by a non-certificated air carrier or carriers.

5. The Comptroller General will disallow any expenditures for commercial foreign air transportation on non-certificated air carrier unless there is attached to the appropriate voucher a certificate or memorandum adequately explaining why service by certificated air carriers is "unavailable."

6. Although international air freight forwarders as defined in 14 CFR 297.1(c) and 297.2 (1974) engaged in foreign air transportation [49 U.S.C. 1301(21)(c) (1970)] may be used for Government-financed movements of property, the rule stated in guideline 5 applies to the use of underlying air carriers by international air freight forwarders engaged in such foreign air transportation.

7. In order that bills submitted by international air freight forwarders engaged in foreign air transportation may be paid upon presentation, such carriers are directed to submit with their bills a copy of the airway bill or manifest showing the underlying air carriers utilized with such justification certificates or memoranda as they may have for the use of underlying non-certificated air carriers.

[SEAL]

ELMER B. STAATS,
Comptroller General of the United States.

[1] Appearing at 40 F.R. 26076 (June 20, 1975)

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