

submit a report on the audit to the head of the agency. A report under this subsection shall be prepared in accordance with generally accepted government auditing standards.”

1990—Subsecs. (e) to (h). Pub. L. 101-576 added subsecs. (e) to (h).

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-208 effective for fiscal year ending Sept. 30, 1997, see section 101(f) [title VIII, §807] of Pub. L. 104-208, set out in a Federal Financial Management Improvement note under section 3512 of this title.

AUDITS AND REPORTS OF AGENCY FINANCIAL STATEMENTS

Pub. L. 105-206, title I, §1103(d), July 22, 1998, 112 Stat. 709, provided that: “Subject to section 3521(g) of title 31, United States Code—

“(1) the Inspector General of the Department of the Treasury shall, subject to paragraph (2)—

“(A) audit each financial statement in accordance with section 3521(e) of such title; and

“(B) prepare and submit each report required under section 3521(f) of such title; and

“(2) the Treasury Inspector General for Tax Administration shall—

“(A) audit that portion of each financial statement referred to under paragraph (1)(A) that relates to custodial and administrative accounts of the Internal Revenue Service; and

“(B) prepare that portion of each report referred to under paragraph (1)(B) that relates to custodial and administrative accounts of the Internal Revenue Service.”

WAIVER OF REQUIREMENTS

Pub. L. 101-576, title III, §304(b), Nov. 15, 1990, 104 Stat. 2853, provided that: “The Director of the Office of Management and Budget may waive application of subsections (e) and (f) of section 3521 of title 31, United States Code, as amended by this section, to a financial statement submitted by an agency for fiscal years 1990 and 1991.”

TIME LIMIT FOR RESOLVING PENDING AND NEW AUDITS

Pub. L. 96-304, title III, §305, July 8, 1980, 94 Stat. 928, provided that: “All unresolved audits currently pending within agencies and departments, for which appropriations are made under this Act, shall be resolved not later than September 30, 1981. Any new audits, involving questioned costs, arising after July 8, 1980, shall be resolved within 6 months.”

§ 3522. Making and submitting accounts

(a)(1) Unless the Comptroller General decides the public interest requires that an account be made more frequently, each disbursing official shall make a quarterly account. An official or agent of the United States Government receiving public money not authorized to be kept as pay of the official or agent shall make a monthly account of the money.

(2) An official or agent of the Government receiving public money shall make an account of public money received by the official or agent according to the appropriation from which the money was advanced.

(b)(1) A monthly account shall be submitted to the appropriate official in the District of Columbia by the 10th day after the end of the month covered by the account. The official shall submit the account to the Comptroller General by the 20th day after receiving the account.

(2) An account (except a monthly account) shall be submitted to the appropriate official in

the District of Columbia by the 20th day after the end of the period covered by the account. The official shall submit the account to the Comptroller General by the 60th day after receiving the account.

(3) Notwithstanding paragraphs (1) and (2) of this subsection, an account of the armed forces shall be submitted to the Comptroller General by the 60th day after the account is received. However, during a war or national emergency and for 18 months after the war or emergency ends, an account shall be submitted to the Comptroller General by the 90th day after the account is received.

(4) Notwithstanding paragraphs (1) and (2) of this subsection, an account of a disbursing official of the Department of Justice shall be submitted to the Comptroller General by the 80th day after the account is received.

(c) An official shall give evidence of compliance with subsection (b) of this section if an account is not received within a reasonable time after the time required by subsection (b).

(d) The head of an agency may require other returns or reports about the agency that the public interest requires.

(e)(1) The Comptroller General shall disapprove a requisition for an advance of money if an account from which the advance is to be made is not submitted to the Comptroller General within the time required by subsection (b) of this section. The Comptroller General may disapprove the request for another reason related to the condition of an account of the official for whom the advance is requested. However, the Secretary of the Treasury may overrule the decision of the Comptroller General on the sufficiency of the other reasons.

(2) The Secretary may extend the time requirements of subsection (b)(1) and (2) of this section for submitting an account to the proper official in the District of Columbia or waive a condition of delinquency only when there is, or is likely to be, a manifest physical difficulty in complying with those requirements. If an account is not submitted to the Comptroller General on time under subsection (b), an order of the President or, if the President is ill or not in the District of Columbia, the Secretary is required to authorize an advance.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 961.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
3522(a)(1)	31:44(1st sentence).	June 10, 1921, ch. 18, §304(1st par. 1st sentence), 42 Stat. 24.
	31:496(1st sentence).	R.S. §3622; Feb. 27, 1877, ch. 69(8th complete par. on p. 249), 19 Stat. 249; July 31, 1894, ch. 174, §12(last par.), 28 Stat. 209.
	31:497.	Aug. 30, 1890, ch. 837, §4, 26 Stat. 413.
		R.S. §3623.
3522(a)(2)	31:498.	
	3522(b)(1), (2).	July 31, 1894, ch. 174, §12(1st par.), 28 Stat. 209; Mar. 2, 1895, ch. 177, §4, 28 Stat. 807.
3522(b)(3)	31:496(2d sentence).	
	31:44(1st sentence).	June 10, 1921, ch. 18, §304(1st par. 1st sentence), 42 Stat. 24.
	31:80.	Mar. 2, 1901, ch. 803(3d par. on p. 910), 31 Stat. 910; July 9, 1918, ch. 143, ch. XVIII(last par.), 40 Stat. 892.

HISTORICAL AND REVISION NOTES—CONTINUED

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
	31:80a.	Nov. 21, 1941, ch. 499, 55 Stat. 781.
	31:80b.	Dec. 26, 1941, ch. 629, 55 Stat. 862; Dec. 23, 1944, ch. 720, 58 Stat. 923.
	31:80c.	Feb. 20, 1942, ch. 95, 56 Stat. 94.
3522(b)(4)	31:496(3d sentence). 31:44(1st sentence). 31:81.	Mar. 4, 1907, ch. 2918, §1(3d par. under heading "United States Courts"), 34 Stat. 1360.
3522(c)	31:496(4th sentence).	
3522(d)	31:496(last sentence).	
3522(e)(1)	31:44(1st sentence). 31:78(2d sentence).	
3522(e)(2)	31:44(1st sentence). 31:78(3d, 4th sentences).	

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

In subsection (a)(1), the words "of the United States" and "and the Secretary of the Senate shall render his accounts as otherwise provided" in 31:497 are omitted as unnecessary. The words "Except as otherwise provided" in 31:496 are omitted as unnecessary. The words "official or agent of the United States Government" are substituted for "officer or agent of the United States" for consistency in the revised title and with other titles of the United States Code. The word "pay" is substituted for "salary, pay, or emolument" for consistency and to eliminate unnecessary words.

In subsection (a)(2), the words "official or agent of the Government" are substituted for "officers, agents, or other persons" for consistency in the revised title and with other titles of the Code. The word "distinct" is omitted as surplus. The word "received" is substituted for "application" for consistency in the revised title.

In subsection (b)(1), the text of 31:496(2d sentence) is omitted as surplus. The text of 31:78(last sentence) is omitted as unnecessary because of 39:410. The words "Except as otherwise provided by law" are omitted as unnecessary. The words "mailed or otherwise" are omitted as surplus. The words "District of Columbia" are substituted for "Washington" for consistency. The words "The official shall submit the account" are substituted for "and shall be transmitted" for clarity. The words "and received by" are omitted as surplus. The words "receiving the account" are substituted for "of their actual receipt at the proper office in Washington" to eliminate unnecessary words.

Subsection (b)(2) is substituted for "and quarterly and other accounts within twenty days after the period to which they relate" and "and sixty days in the case of quarterly and other accounts" because of the restatement.

In subsection (b)(3), the source provisions are combined to eliminate unnecessary words. The words "Notwithstanding paragraphs (1) and (2) of this subsection" are added for clarity. The words "monthly" in 31:80 and "quarterly" in 31:80c are omitted as unnecessary. The words "armed forces" are substituted for "Army" in 31:80 and 80a and "United States Navy, United States Marine Corps, and United States Coast Guard" in 31:80b for consistency with title 10. The Air Force is included because of sections 205(a) and 207(a) and (f) of the National Security Act of 1947 (ch. 343, 61 Stat. 501, 502) and sections 1 and 53 of the Act of August 10, 1956 (ch. 1041, 70A Stat. 488, 676).

In subsection (b)(4), the words "Notwithstanding paragraphs (1) and (2) of this subsection" are added for clarity. The words "United States marshals and other" are omitted as surplus. The words "in the Department of Justice at Washington, District of Columbia" are omitted because of the restatement.

In subsection (c), the words "whose accounts are in default", "be required to", "satisfactory", "at the Gen-

eral Accounting Office or proper bureau", and "proper" are omitted as surplus. The words "after the time required by subsection (b) of this section" are substituted for "thereafter" for clarity.

In subsection (d), the word "agency" is substituted for "departments" because of the definition of "agency" in section 102 of the revised title. The word "may" is substituted for "Nothing contained in this section shall, however, be construed to restrain . . . from" to eliminate unnecessary words. The words "about the agency" are substituted for "from the officer or agent, subject to the control of such heads of departments" for clarity.

In subsection (e)(1), the words "if an account from which the advance is to be made is not submitted to the Comptroller General within the time required by subsection (b) of this section" are substituted for "Should there be any delinquency in this regard" for clarity.

In subsection (e)(2), the 1st sentence is substituted for 31:78(3d sentence), and the words "If an account is not submitted to the Comptroller General on time under subsection (b)" are substituted for "Should there be a delay by the administrative departments beyond the aforesaid twenty or sixty days in transmitting accounts", for clarity and to eliminate unnecessary words. The words "District of Columbia" are substituted for "seat of Government" for consistency. The words "in the particular case" and "of money requested" are omitted as surplus.

§ 3523. General audit authority of the Comptroller General

(a) Except as specifically provided by law, the Comptroller General shall audit the financial transactions of each agency. In deciding on auditing procedures and the extent to which records are to be inspected, the Comptroller General shall consider generally accepted auditing principles, including the effectiveness of accounting organizations and systems, internal audit and control, and related administrative practices of each agency.

(b) The Comptroller General shall audit the Architect of the Capitol at times the Comptroller General considers appropriate. Section 716 of this title applies to the Architect in conducting the audit. The Comptroller General shall report the results of the audit to Congress. Each report shall be printed as a Senate document.

(c)(1) When the Comptroller General decides an audit shall be conducted at a place at which the records of an executive agency or the Architect of the Capitol are usually kept, the Comptroller General may require the head of the agency or the Architect to keep any part of an account of an accountable official or of a record required to be submitted to the Comptroller General. The Comptroller General may require records be kept under conditions and for a period of not more than 10 years specified by the Comptroller General. However, the Comptroller General and the head of the agency or the Architect may agree on a longer period.

(2) The Comptroller General and the head of an agency in the legislative or judicial branch of the United States Government (except the Architect) may agree to apply this subsection to the agency.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 962.)