In subsection (a), before clause (1), the text of 31:82e(related to 82d) is omitted as unnecessary because it does not apply to 31:82d. The words "of law" in 31:82d(words after semicolon) are omitted as surplus. In clause (1), the words "or under them" in 31:74(last par. words before 4th comma) are omitted as unnecessary. In clause (2), the words "a payment on" in 31:82d(words after semicolon) are omitted as surplus.

In subsection (b), the word "issue" is substituted for "render" in 31:74(last par. words before 4th comma) and "obtain" in 31:82d(words after semicolon) because of the restatement.

#### REFERENCES IN TEXT

Section 211(a) of the Legislative Branch Appropriations Act, 1996, as in effect immediately before the effective date of title II of the General Accounting Office Act of 1996, referred to in subsec. (b)(2), is section 211(a) of Pub. L. 104-53, which is set out as a note under section 501 of this title, as in effect before Oct. 19, 1996, the date of enactment of the General Accounting Office Act of 1996, Pub. L. 104-316, section 203 of which amended section 211 of Pub L. 104-53 generally

section 211 of Pub. L. 104–53 generally.
This Act, referred to in subsec. (b)(2), probably means
Pub. L. 104–316, Oct. 19, 1996, 110 Stat. 3286, known as
the General Accounting Office Act of 1996, which enacted subsec. (b)(2) of this section. For complete classification of this Act to the Code, see Tables.

#### AMENDMENTS

1996—Subsec. (b). Pub. L. 104–316 designated existing provisions as par. (1) and substituted "Except as provided in paragraph (2), the Comptroller General" for "The Comptroller General", and added par. (2).

## § 3530. Adjusting accounts

- (a) An appropriation or fund currently available for the expense of an accountable function shall be charged with an amount necessary to adjust an account of an accountable official or agent when—
  - (1) necessary to adjust the account for a loss to the United States Government resulting from the fault or negligence of the official or agent; and
  - (2) the head of the agency decides the loss is uncollectable.
- (b) An adjustment does not affect the personal financial liability of an official or agent for the loss.
- (c) The Comptroller General shall prescribe regulations to carry out subsection (a) of this section.
- (d) Under procedures prescribed by the Comptroller General, the head of an agency may charge the net amount of unpaid and overpaid balances in individual pay accounts against the appropriation for the fiscal year in which the balances occurred and from which the accounts were payable. The net amount shall be credited to and paid from the corresponding appropriation for the next fiscal year.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 967.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3530(b)	31:1202(a)(1st sen- tence). 31:1202(a)(1ast sen- tence).	June 6, 1972, Pub. L. 92-310, §102, 86 Stat. 201.
3530(c) 3530(d)	31:1202(b).	July 15, 1954, ch. 509, §3(a), 68 Stat. 483.

In subsection (a), before clause (1), the words "restore or otherwise" are omitted as surplus. The word "cur-

rently" is substituted for "at the time the restoration or adjustment is made" to eliminate unnecessary words. The word "official" is substituted for "officer" for consistency in the revised title and with other titles of the United States Code. In clause (2), the words "concerned" and "the amount of" are omitted as surplus.

In subsection (b), the words "restoration or" are omitted as surplus and because of the restatement.

In subsections (c) and (d), the words "of the United States" are omitted as surplus.

In subsection (c), the words "and issue" are omitted as surplus. The words "to carry out subsection (a) of this section" are substituted for "The restorations and adjustments provided for by subsection (a) of this section shall be made in accordance with" to eliminate unnecessary words.

In subsection (d), the word "settlement" is omitted as surplus. The words "the Secretary of the department concerned or . . . or independent establishment concerned" are omitted as unnecessary because of the restatement. The word "occurring" is omitted as surplus. The word "accounts" is substituted for "amount" before "was payable" for clarity. The word "succeeding" is omitted as surplus.

### [§ 3531. Repealed. Pub. L. 104–316, title I, § 115(f)(1), Oct. 19, 1996, 110 Stat. 3834]

Section, Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 967, related to certification by heads of executive departments to Comptroller General regarding losses resulting from public property entrusted to officials or agents.

#### § 3532. Notification of account deficiencies

An accounting official discovering a deficiency in an account of an official of the United States Government having custody of public money shall notify the head of the agency having jurisdiction of the official of the kind and amount of the deficiency.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 968.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3532	31:497a.	June 6, 1972, Pub. L. 92–310, § 260, 86 Stat. 215.

The word "official" is substituted for "officers", and the word "Government" is added, for consistency in the revised title and with other titles of the United States Code. The words "having custody of public money" are substituted for "or in the accounts of any officer disbursing or chargeable with public money" for clarity and consistency. The words "immediately" and "the affairs of . . . or officer" are omitted as surplus.

# SUBCHAPTER IV—COLLECTION

## $\S 3541.$ Distress warrants

- (a) When an official receiving public money before it is paid to the Treasury or a disbursing or certifying official of the United States Government does not submit an account or pay the money as prescribed by law, the Comptroller General shall make the account for the official and certify to the Secretary of the Treasury the amount due the Government.
- (b) The Secretary shall issue a distress warrant against the official stating the amount due from the official and any amount paid. The warrant shall be directed to the marshal of the district in which the official resides. If the Sec-