

recipient referred to in subsection (a) of this section and not expended or used for the purposes for which paid shall be repaid to the Treasury of the United States through the respective Secretary.

(e) Annual report to tribes

The Secretary shall report annually in writing to each tribe regarding projected and actual staffing levels, funding obligations, and expenditures for programs operated directly by the Secretary serving that tribe.

(f) Single-agency audit report; additional information; declination criteria and procedures

(1) For each fiscal year during which an Indian tribal organization receives or expends funds pursuant to a contract entered into, or grant made, under this chapter, the tribal organization that requested such contract or grant shall submit to the appropriate Secretary a single-agency audit report required by chapter 75 of title 31.

(2) In addition to submitting a single-agency audit report pursuant to paragraph (1), a tribal organization referred to in such paragraph shall submit such additional information concerning the conduct of the program, function, service, or activity carried out pursuant to the contract or grant that is the subject of the report as the tribal organization may negotiate with the Secretary.

(3) Any disagreement over reporting requirements shall be subject to the declination criteria and procedures set forth in section 5321 of this title.

(Pub. L. 93-638, § 5, formerly § 5 and title I, § 108, Jan. 4, 1975, 88 Stat. 2204, 2212; renumbered and amended Pub. L. 100-472, title I, § 104, title II, § 208, Oct. 5, 1988, 102 Stat. 2287, 2296; Pub. L. 100-581, title II, § 209, Nov. 1, 1988, 102 Stat. 2940; Pub. L. 101-301, § 2(a)(4), May 24, 1990, 104 Stat. 206; Pub. L. 101-644, title II, § 202(3), Nov. 29, 1990, 104 Stat. 4665; Pub. L. 103-413, title I, § 102(2), Oct. 25, 1994, 108 Stat. 4250.)

REFERENCES IN TEXT

This chapter, referred to in subsecs. (a)(1) and (f)(1), was in the original "this Act", meaning Pub. L. 93-638, Jan. 4, 1975, 88 Stat. 2203, known as the Indian Self-Determination and Education Assistance Act, which is classified principally to this chapter. For complete classification of this Act to the Code, see Short Title note set out under section 5301 of this title and Tables.

Section 5325(a)(3) of this title, referred to in subsec. (d), was repealed and a new subsec. (a)(3) of section 5325 was added by Pub. L. 103-413, title I, § 102(14)(C), Oct. 25, 1994, 108 Stat. 4257. See section 5325(a)(4) of this title.

CODIFICATION

Section was formerly classified to section 450c of this title prior to editorial reclassification and renumbering as this section.

AMENDMENTS

1994—Subsec. (f). Pub. L. 103-413 added subsec. (f) and struck out former subsec. (f) which read as follows: "For each fiscal year during which an Indian tribal organization receives or expends funds pursuant to a contract or grant under this chapter, the Indian tribe which requested such contract or grant shall submit to the appropriate Secretary a report including, but not limited to, an accounting of the amounts and purposes for which Federal funds were expended, information on

the conduct of the program or service involved, and such other information as the appropriate Secretary may request through regulations promulgated under sections 552 and 553 of title 5."

1990—Subsec. (a)(2). Pub. L. 101-301 substituted "chapter 75 of title 31" for "the Single Audit Act of 1984 (98 Stat. 2327, 31 U.S.C. 7501 et seq.)."

Subsec. (d). Pub. L. 101-644 substituted "Except as provided in section 13a or 5325(a)(3) of this title," for "Any" and inserted "through the respective Secretary" before period at end.

1988—Subsec. (a). Pub. L. 100-472, § 104(a), amended subsec. (a) generally. Prior to amendment, subsec. (a) read as follows: "Each recipient of Federal financial assistance from the Secretary of Interior or the Secretary of Health, Education, and Welfare, under this chapter, 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."

Subsec. (e). Pub. L. 100-581 substituted "to each tribe" for "to tribes".

Pub. L. 100-472, § 104(b), added subsec. (e).

Subsec. (f). Pub. L. 100-472, § 208, redesignated former section 450l of this title as subsec. (f) of this section and inserted "through regulations promulgated under sections 552 and 553 of title 5".

§ 5306. Criminal activities involving grants, contracts, etc.; penalties

Whoever, being an officer, director, agent, or employee of, or connected in any capacity with, any recipient of a contract, subcontract, grant, or subgrant pursuant to this chapter or the Act of April 16, 1934 (48 Stat. 596), as amended [25 U.S.C. 5342 et seq.], embezzles, willfully misapplies, steals, or obtains by fraud any of the money, funds, assets, or property which are the subject of such a grant, subcontract, or subcontract, shall be fined not more than \$10,000 or imprisoned for not more than two years, or both, but if the amount so embezzled, misapplied, stolen, or obtained by fraud does not exceed \$100, he shall be fined not more than \$1,000 or imprisoned not more than one year, or both.

(Pub. L. 93-638, § 6, Jan. 4, 1975, 88 Stat. 2205.)

REFERENCES IN TEXT

This chapter, referred to in text, was in the original "this Act", meaning Pub. L. 93-638, Jan. 4, 1975, 88 Stat. 2203, known as the Indian Self-Determination and Education Assistance Act, which is classified principally to this chapter. For complete classification of this Act to the Code, see Short Title note set out under section 5301 of this title and Tables.

Act of April 16, 1934, referred to in text, is act Apr. 16, 1934, ch. 147, 48 Stat. 596, popularly known as the Johnson-O'Malley Act, which is classified generally to section 5342 et seq. of this title. For complete classification of this Act to the Code, see Short Title note set out under section 5301 of this title and Tables.

CODIFICATION

Section was formerly classified to section 450d of this title prior to editorial reclassification and renumbering as this section.

§ 5307. Wage and labor standards

(a) Similar construction in locality

All laborers and mechanics employed by contractors or subcontractors (excluding tribes and