CHAPTER 35—ACCOUNTING AND COLLECTION

SUBCHAPTER I-GENERAL

Sec. 3501. Definition.

SUBCHAPTER II—ACCOUNTING REQUIREMENTS, SYSTEMS, AND INFORMATION

Prescribing accounting requirements and de-3511. veloping accounting systems.

3512 Executive agency accounting and other financial management reports and plans.

3513 Financial reporting and accounting system. Discontinuing certain accounts maintained 3514. by the Comptroller General.

3515 Financial statements of agencies.

3516. Reports consolidation.

SUBCHAPTER III—AUDITING AND SETTLING ACCOUNTS

3521. Audits by agencies.

3522. Making and submitting accounts.

3523. General audit authority of the Comptroller General.

3524. Auditing expenditures approved without vouchers.

3525. Auditing nonappropriated fund activities.

3526. Settlement of accounts.

General authority to relieve accountable offi-3527. cials and agents from liability.

3528. Responsibilities and relief from liability of certifying officials.

Requests for decisions of the Comptroller 3529. General.

3530. Adjusting accounts.

[3531. Repealed.]

Notification of account deficiencies. 3532.

SUBCHAPTER IV—COLLECTION

Distress warrants. 3541.

3542 Carrying out distress warrants.

Postponing a distress warrant proceeding. 3543.

3544. Rights and remedies of the United States Government reserved.

3545. Civil action to recover money.

SUBCHAPTER V—PROCUREMENT PROTEST SYSTEM

3551. Definitions.

3552.Protests by interested parties concerning procurement actions.

Review of protests; effect on contracts pend-3553. ing decision.

3554. Decisions on protests.

3555. Regulations; authority of Comptroller General to verify assertions.

3556. Nonexclusivity of remedies; matters included in agency record.

3557. Expedited action in protests of public-private competitions.

SUBCHAPTER VI—RECOVERY AUDITS¹

Repealed.1 Г3561

Disposition of recovered funds.1 3562

[3563 to 3567. Repealed.].

AMENDMENTS

2010—Pub. L. 111-204, §2(h)(6)(B)(i), July 22, 2010, 124 Stat. 2231, struck out subchapter VI heading "RECOV-ERY AUDITS" and items 3561 "Identification of errors made by executive agencies in payments to contractors and recovery of amounts erroneously paid", 3562 "Disposition of recovered funds", 3563 "Sources of recovery services", 3564 "Management improvement programs" 3565 "Relationship to authority of Inspectors General", 3566 "Privacy protections", and 3567 "Definition of executive agency".

2008—Pub. L. 110-417, [div. A], title X, §1061(c)(3), Oct. 14, 2008, 122 Stat. 4613, struck out item 3557 "Expedited action in protests for public-private competitions", as added by Pub. L. 110-161.

Pub. L. 110-181, div. A, title III, §326(b)(2), Jan. 28, 2008, 122 Stat. 63, added item 3557 "Expedited action in protests of public-private competitions

2007—Pub. L. 110-161, div. D, title VII, \$739(c)(1)(B)(ii), Dec. 26, 2007, 121 Stat. 2031, added item 3557.

2001—Pub. L. 107–107, div. A, title VIII, §831(a)(2), Dec. 28, 2001, 115 Stat. 1188, added subchapter VI heading and items 3561 to 3567.

2000—Pub. L. 106-531, §3(c), Nov. 22, 2000, 114 Stat. 2539, added item 3516.

1996—Pub. L. 104–316, title I, \$115(f)(2), Oct. 19, 1996, 110 Stat. 3834, struck out item 3531 "Property returns". 1990—Pub. L. 101–576, title III, §§ 301(b), 303(f), Nov. 15,

1990, 104 Stat. 2848, 2852, substituted "and other financial management reports and plans" for "systems" in item 3512 and added item 3515.

1984—Pub. L. 98-369, div. B, title VII, § 2741(b), July 18, 1984, 98 Stat. 1203, added subchapter V heading and items 3551 to 3556.

SUBCHAPTER I—GENERAL

§ 3501. Definition

In this chapter, "executive agency" does not include (except in section 3513) a corporation, agency, or instrumentality subject to chapter 91 of this title.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 959; Pub. L. 107-107, div. A, title VIII, §831(c), Dec. 28, 2001, 115 Stat. 1189; Pub. L. 111-204, §2(h)(6)(B)(ii), July 22, 2010, 124 Stat. 2231.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3501	. 31:65a.	Sept. 12, 1950, ch. 946, §118, 64 Stat. 837; Aug. 1, 1956, ch. 814, §2(c), 70 Stat. 783.

The words "As used . . . the term" are omitted as surplus. The words "means any executive department or independent establishment in the executive branch of the Government" are omitted because of section 102 of the revised title. The reference to 31:66d is unnecessary because the defined term is not used in the restatement of 31:66d in section 3514 of the revised title. The text of 31:65a(words after 4th comma) is omitted as unnecessary because of 39:410.

AMENDMENTS

2010—Pub. L. 111–204 struck out "and subchapter VI of

this title" after "section 3513". 2001—Pub. L. 107–107 inserted "and subchapter VI" after "section 3513".

SHORT TITLE OF 2002 AMENDMENT

Pub. L. 107-289, §1, Nov. 7, 2002, 116 Stat. 2049, provided that: "This Act [amending section 3515 of this title and enacting provisions set out as a note under section 3515 of this title] may be cited as the 'Accountability of Tax Dollars Act of 2002'.'

SHORT TITLE OF 2000 AMENDMENT

Pub. L. 106-531, §1, Nov. 22, 2000, 114 Stat. 2537, provided that: "This Act [enacting section 3516 of this title, amending sections 1116, 3515, and 3521 of this title, and enacting provisions set out as notes under sections 1116 and 3516 of this title] may be cited as the 'Reports Consolidation Act of 2000'.

¹ Editorially supplied.