

713. Audit of Internal Revenue Service and Bureau of Alcohol, Tobacco, and Firearms.¹
714. Audit of Financial Institutions Examination Council, Federal Reserve Board, Federal reserve banks, Federal Deposit Insurance Corporation, and Office of Comptroller of the Currency.
715. Audit of accounts and operations of the District of Columbia government.
716. Availability of information and inspection of records.
717. Evaluating programs and activities of the United States Government.
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AMENDMENTS

2017—Pub. L. 115-3, §2(d), Jan. 31, 2017, 131 Stat. 8, added item 721.

2014—Pub. L. 113-235, div. H, title I, §1401(a)(2), Dec. 16, 2014, 128 Stat. 2541, added subchapter VII heading and items 791 to 793.

2008—Pub. L. 110-323, §5(c), Sept. 22, 2008, 122 Stat. 3547, added item 705.

2004—Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814, substituted “GOVERNMENT ACCOUNTABILITY OFFICE” for “GENERAL ACCOUNTING OFFICE” in chapter heading and “Government Accountability Office” for “General Accounting Office” in item 702.

2000—Pub. L. 106-303, §4(a)(3), Oct. 13, 2000, 114 Stat. 1069, added item 732a.

1994—Pub. L. 103-272, §4(f)(1)(C), July 5, 1994, 108 Stat. 1362, struck out “Sec.” immediately above item 781.

1988—Pub. L. 100-545, §2(a), Oct. 28, 1988, 102 Stat. 2728, added subchapter VI heading and items 781 to 783.

¹Section catchline amended by Pub. L. 107-296 without corresponding amendment of chapter analysis.

SUBCHAPTER I—DEFINITIONS AND GENERAL ORGANIZATION

§ 701. Definitions

In this chapter—

(1) “agency” includes the District of Columbia government but does not include the legislative branch or the Supreme Court.

(2) “appropriations” means appropriated amounts and includes, in appropriate context—

(A) funds;

(B) authority to make obligations by contract before appropriations; and

(C) other authority making amounts available for obligation or expenditure.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 887.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
701(1)	31:2(1st-4th pars.).	June 10, 1921, ch. 18, §2(1st-5th pars.), 42 Stat. 20; Apr. 3, 1939, ch. 36, §201, 53 Stat. 565; July 31, 1953, ch. 302, §101(1st proviso in par. under heading “Bureau of the Budget”), 67 Stat. 299.
701(2)	31:2(last par.).	June 10, 1921, ch. 18, 42 Stat. 20, §2(last par.); added Sept. 12, 1950, ch. 946, §101, 64 Stat. 832.

In clause (1), “agency” (which is defined for purposes of this title in section 101 to mean a department, agency, or instrumentality of the United States) is coextensive with and substituted for the term “department or establishment” which was defined in 31:2 as in part meaning “any executive department, independent commission, board, bureau, office, agency, or other establishment of the Government, including any independent regulatory commission or board”. This definition merely restates and continues, and does not in any way change or expand, the definition in 31:2. Under that definition, entities such as the Tennessee Valley Authority that have been interpreted to be outside the purview of the definition will continue to be outside the purview in the same manner and to the same extent that they were under 31:2. The words “includes the District of Columbia government” are used because of existing law but the inclusion of these words is not to be interpreted as construing the extent to which the District of Columbia Self-Government and Governmental Reorganizational Act (Pub. L. 93-198, 87 Stat. 774) supersedes the provisions codified in this title. The words “of the United States” are omitted as surplus. The text of 31:2 (2d-4th pars.) is omitted as unnecessary because of the restatement. The text of section 2 (3d par.) of the Budget and Accounting Act, 1921 (ch. 18, 42 Stat. 20), is omitted as obsolete because of section 501 of the revised title.

SHORT TITLE OF 2017 AMENDMENT

Pub. L. 115-3, §1, Jan. 31, 2017, 131 Stat. 7, provided that: “This Act [enacting section 721 of this title and amending sections 716 and 720 of this title] may be cited as the ‘GAO Access and Oversight Act of 2017’.”

SHORT TITLE OF 2008 AMENDMENT

Pub. L. 110-323, §1(a), Sept. 22, 2008, 122 Stat. 3539, provided that: “This Act [enacting section 705 of this title, amending sections 731 to 733, 735, and 3521 of this title and section 109 of the Ethics in Government Act of 1978, Pub. L. 95-521, set out in the Appendix to Title 5, Government Organization and Employees, enacting provisions set out as notes under sections 705, 732, and 3523 of this title, and repealing provisions set out as a note under section 3523 of this title] may be cited as the ‘Government Accountability Office Act of 2008’.”