

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
521 .....	31:17(a)(related to employees).	June 10, 1921, ch. 18, §208(a)(related to employees), 42 Stat. 22; Reorg. Plan No. 1 of 1939, eff. July 1, 1939, §1, 53 Stat. 1423; Reorg. Plan No. 2 of 1970, eff. July 1, 1970, §102(a), 84 Stat. 2085.

The words “attorneys and other” are omitted as being included in “employees”.

§ 522. Necessary expenditures

The Director of the Office of Management and Budget may make necessary expenditures for the Office under regulations prescribed by the President.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 886.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
522 .....	31:17(a)(related to expenses).	June 10, 1921, ch. 18, §208(a)(related to expenses), 42 Stat. 22; Reorg. Plan No. 1 of 1939, eff. July 1, 1939, §1, 53 Stat. 1423; Reorg. Plan No. 2 of 1970, eff. July 1, 1970, §102(a), 84 Stat. 2085.

The words “for rent in the District of Columbia, printing, binding, telegrams, telephone service, law books, books of reference, periodicals, stationery, furniture, office equipment, other supplies, and” are omitted as covered by titles 5, 40, and 44, and as being included in “necessary expenditures”. The words “within the appropriations made therefor” are omitted as unnecessary.

**CHAPTER 7—GOVERNMENT ACCOUNTABILITY OFFICE**

SUBCHAPTER I—DEFINITIONS AND GENERAL ORGANIZATION

- Sec. 701. Definitions.
- 702. Government Accountability Office.
- 703. Comptroller General and Deputy Comptroller General.
- 704. Relationship to other laws.
- 705. Inspector General for the Government Accountability Office.

SUBCHAPTER II—GENERAL DUTIES AND POWERS

- 711. General authority.
- 712. Investigating the use of public money.
- 713. Audit of Internal Revenue Service and Bureau of Alcohol, Tobacco, and Firearms.<sup>1</sup>
- 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.
- 718. Availability of draft reports.
- 719. Comptroller General reports.
- 720. Agency reports.
- 721. Access to certain information.

SUBCHAPTER III—PERSONNEL

- 731. General.

- 732. Personnel management system.
- 732a. Critical positions.
- 733. Senior Executive Service.
- 734. Assignments and details to Congress.
- 735. Relationship to other laws.
- 736. Authorization of appropriations.

SUBCHAPTER IV—PERSONNEL APPEALS BOARD

- 751. Organization.
- 752. Chairman and General Counsel.
- 753. Duties and powers.
- 754. Action by the Comptroller General.
- 755. Judicial review.

SUBCHAPTER V—ANNUITIES

- 771. Definitions.
- 772. Annuity of the Comptroller General.
- 773. Election of survivor benefits.
- 774. Survivor annuities.
- 775. Refunds.
- 776. Payment of survivor benefits.
- 777. Annuity increases.
- 778. Dependency and disability decisions.
- 779. Use of appropriations.

SUBCHAPTER VI—PROPERTY MANAGEMENT

- 781. Authority over the General Accounting Office Building.
- 782. Leasing of space in the General Accounting Office Building.
- 783. Rules and regulations.

SUBCHAPTER VII—CENTER FOR AUDIT EXCELLENCE

- 791. Center for Audit Excellence.
- 792. Account.
- 793. Authorization of appropriations.

**Editorial Notes**

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.

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.)

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

## HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
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.

**Statutory Notes and Related Subsidiaries**

## 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'."

## SHORT TITLE OF 2004 AMENDMENT

Pub. L. 108-271, §1(a), July 7, 2004, 118 Stat. 811, provided that: "This Act [see Tables for classification] may be cited as the 'GAO Human Capital Reform Act of 2004'."

## SHORT TITLE OF 1996 AMENDMENT

Pub. L. 104-316, §1, Oct. 19, 1996, 110 Stat. 3826, provided that: "This Act [see Tables for classification] may be cited as the 'General Accounting Office Act of 1996'."

## SHORT TITLE OF 1988 AMENDMENT

Pub. L. 100-426, §1, Sept. 9, 1988, 102 Stat. 1598, provided that: "This Act [amending sections 703, 732, 751, 752, 755, 771 to 774, 776, and 777 of this title and section

5349 of Title 5, Government Organization and Employees, and enacting provisions set out as notes under sections 755 and 772 of this title] may be cited as the 'General Accounting Office Personnel Amendments Act of 1988'."

**§ 702. Government Accountability Office**

(a) The Government Accountability Office is an instrumentality of the United States Government independent of the executive departments.

(b) The head of the Office is the Comptroller General of the United States. The Office has a Deputy Comptroller General of the United States.

(c) The Comptroller General may adopt a seal for the Office.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 887; Pub. L. 100-545, §2(b), Oct. 28, 1988, 102 Stat. 2729; Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814.)

## HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
702(a) .....	31:41(1st sentence less last 14 words, 2d, 3d sentences).	June 10, 1921, ch. 18, §301, 42 Stat. 23.
702(b) .....	31:41(1st sentence last 14 words). 31:42(a)(1st sentence words before comma).  31:1154(d)(1st sentence).	June 10, 1921, ch. 18, §302(a)(1st sentence words before 1st comma), 42 Stat. 23; Apr. 3, 1980, Pub. L. 96-226, §104(a), 94 Stat. 314. Oct. 26, 1970, Pub. L. 91-510, §204(d)(1st sentence), 84 Stat. 1168; restated July 12, 1974, Pub. L. 93-344, §702(a), 88 Stat. 326. Oct. 26, 1970, Pub. L. 91-510, §205(a), 84 Stat. 1168. Jan. 2, 1975, Pub. L. 93-604, §501(a), 88 Stat. 1962.
702(c) .....	31:51-1.	
702(d) .....	31:41(last sentence).	

In subsection (a), the words "instrumentality of the United States Government" are substituted for "establishment of the Government" for consistency. The words "created . . . to be" and 31:41(2d, 3d sentences) are omitted as executed.

Subsection (b) is substituted for 31:41(1st sentence last 14 words) and 42(a)(1st sentence words before comma) to eliminate unnecessary words and for consistency. The word "Deputy" is substituted for "Assistant" because of section 101 of the Act of July 9, 1971 (Pub. L. 92-51, 85 Stat. 143). The text of 31:1154(d)(1st sentence) and 1155(a) is omitted as unnecessary because the Comptroller General, as the head of the Office, has the authority to establish constituent parts of the Office to carry out duties and powers unless otherwise specified by law.

In subsection (c), the words "Administrator of General Services" are substituted for "the head of any Federal agency which exercises authority over such building" for clarity. The words "of the United States" are omitted as surplus.

**Editorial Notes**

## AMENDMENTS

2004—Pub. L. 108-271 substituted "Government Accountability Office" for "General Accounting Office" in section catchline and subsec. (a).

1988—Subsecs. (c), (d). Pub. L. 100-545 redesignated subsec. (d) as (c) and struck out former subsec. (c) which directed Administrator of General Services to provide Comptroller General with space in General Accounting Office Building.