

(ii) the specific identification, as a budgetary line item, for the funding under such programs.

(B) An assessment of the budget, including significant changes, priorities, challenges, and risks.

(C) Any additional matters the Secretary determines appropriate.

(3) Each report under paragraph (1) shall be submitted in unclassified form, but may include a classified annex.

(c) DEFINITIONS.—In this section:

(1) The term “budget”, with respect to a fiscal year, means the budget for that fiscal year that is submitted to Congress by the President under section 1105(a) of title 31.

(2) The term “defense budget materials”, with respect to a fiscal year, means the materials submitted to Congress by the Secretary of Defense in support of the budget for that fiscal year.

(3) The term “missile defense and defeat programs” means active and passive ballistic missile defense programs, cruise missile defense programs for the homeland, and missile defeat programs.

(Added Pub. L. 115–91, div. A, title XVI, §1676(a)(1), Dec. 12, 2017, 131 Stat. 1771.)

§ 239b. Certain intelligence-related programs: budget justification materials

(a) PROHIBITION ON USE OF PROGRAM ELEMENTS.—In the budget justification materials submitted to Congress in support of the Department of Defense budget for fiscal year 2021 and each fiscal year thereafter (as submitted with the budget of the President under section 1105(a) of title 31), the Secretary of Defense may not include in any single program element both funds made available under the Military Intelligence Program and funds made available outside of the Military Intelligence Program.

(b) DEFINITIONS.—In this section:

(1) The term “budget” has the meaning given that term in section 231(f) of this title.

(2) The term “defense budget materials” has the meaning given that term in section 231(f) of this title.

(Added Pub. L. 115–232, div. A, title XVI, §1624(b)(1), Aug. 13, 2018, 132 Stat. 2120.)

§ 239c. Certain multiyear contracts for acquisition of property: budget justification materials

(a) IN GENERAL.—In the budget justification materials submitted to Congress in support of the Department of Defense budget for fiscal year 2023 and each fiscal year thereafter (as submitted with the budget of the President under section 1105(a) of title 31), the Secretary of Defense shall include a proposal for any multiyear contract of the Department entered into under section 3501 of this title that—

(1) the head of an agency intends to cancel during the fiscal year; or

(2) with respect to which the head of an agency intends to effect a covered modification during the fiscal year.

(b) ELEMENTS.—Each proposal required by subsection (a) shall include the following:

(1) A detailed assessment of any expected termination costs associated with the proposed cancellation or covered modification of the multiyear contract.

(2) An updated assessment of estimated savings of such cancellation or carrying out the multiyear contract as modified by such covered modification.

(3) An explanation of the proposed use of previously appropriated funds for advance procurement or procurement of property planned under the multiyear contract before such cancellation or covered modification.

(4) An assessment of expected impacts of the proposed cancellation or covered modification on the defense industrial base, including workload stability, loss of skilled labor, and reduced efficiencies.

(c) DEFINITIONS.—In this section:

(1) The term “covered modification” means a modification that will result in a reduction in the quantity of end items to be procured.

(2) The term “head of an agency” means—

(A) the Secretary of Defense;

(B) the Secretary of the Army;

(C) the Secretary of the Navy; or

(D) the Secretary of the Air Force.

(Added Pub. L. 117–81, div. A, title VIII, §811(a), Dec. 27, 2021, 135 Stat. 1822; amended Pub. L. 116–283, div. A, title XVIII, §1883(b)(2), Jan. 1, 2021, 134 Stat. 4294.)

Editorial Notes

AMENDMENTS

2021—Subsec. (a). Pub. L. 116–283, which directed that each reference in the text of title 10 to a section that was redesignated by title XVIII of Pub. L. 116–283, as such section was in effect before the redesignation, be amended by striking such reference and inserting a reference to the appropriate redesignated section, was executed by substituting “section 3501” for “section 2306b”. Section 1822(b) of title XVIII of Pub. L. 116–283 directed the redesignation of section 2306b of this title as section 3501, but such redesignation was executed by transferring the text of section 2306b to section 3501, as the section designation and catchline had already been enacted.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2021 AMENDMENT

Amendment by Pub. L. 116–283 effective Jan. 1, 2022, with additional provisions for delayed implementation and applicability of existing law, see section 1801(d) of Pub. L. 116–283, set out as a note preceding section 3001 of this title.

CHAPTER 9A—AUDIT

Sec.	
240a.	Audit of Department of Defense financial statements.
240b.	Financial Improvement and Audit Remediation Plan.
240c.	Audit: consolidated corrective action plan; centralized reporting system.
240d.	Audits: audit of financial statements of Department of Defense components by independent external auditors.
240e.	Audits: use of commercial data integration and analysis products in preparing audits.
240f.	Audits: selection of service providers for audit services.