

Editorial Notes**AMENDMENTS**

2002—Pub. L. 107-217 substituted “(as defined in section 3306(a) of title 40)” for “(as defined in section 105 of the Public Buildings Cooperative Use Act of 1976 (40 U.S.C. 612a))”.

1994—Pub. L. 103-272 substituted “(612a))” for “(612a).”

Statutory Notes and Related Subsidiaries**CHANGE OF NAME**

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108-271, set out as a note under section 702 of this title.

PAYMENTS OF REIMBURSEMENTS INCIDENT TO OPERATION OF GENERAL ACCOUNTING OFFICE BUILDING

Pub. L. 101-520, title II, Nov. 5, 1990, 104 Stat. 2275, as amended by Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814, provided in part that “notwithstanding the provisions of section 782 of title 31, United States Code, hereinafter any payments of reimbursements received incident to the operation of the General Accounting Office Building shall be credited to the appropriation currently available to the Government Accountability Office and remain available until expended, and not more than \$5,915,000 of such funds shall be available for use in fiscal year 1991”.

§ 783. Rules and regulations

(a) The Comptroller General is authorized to make all needful rules and regulations for the Government of the General Accounting Office Building,¹ and to annex to such rules and regulations such reasonable penalties, within the limits prescribed in subsection (b), as will ensure their enforcement. Such rules and regulations shall be posted and kept posted in a conspicuous place on such Federal property.

(b) Whoever shall violate any rule or regulation promulgated pursuant to subsection (a) shall be fined not more than \$500 or imprisoned not more than 6 months, or both.

(Added Pub. L. 100-545, §1, Oct. 28, 1988, 102 Stat. 2728.)

Statutory Notes and Related Subsidiaries**CHANGE OF NAME**

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108-271, set out as a note under section 702 of this title.

SUBCHAPTER VII—CENTER FOR AUDIT EXCELLENCE**§ 791. Center for Audit Excellence**

(a) **ESTABLISHMENT.**—The Comptroller General shall establish, maintain, and operate a center within the Government Accountability Office to be known as the “Center for Audit Excellence” (hereafter in this subchapter referred to as the “Center”).

(b) **PURPOSE AND ACTIVITIES.**—

(1) **IN GENERAL.**—The Center shall build institutional auditing capacity and promote good governance by providing affordable, relevant, and high-quality training, technical assistance, and products and services to qualified personnel and entities of governments (in-

cluding the Federal Government, State and local governments, tribal governments, and governments of foreign nations), international organizations, and other private organizations.

(2) **DETERMINATION OF QUALIFIED PERSONNEL AND ENTITIES.**—Personnel and entities shall be considered qualified for purposes of receiving training, technical assistance, and products or services from the Center under paragraph (1) in accordance with such criteria as the Comptroller General may establish and publish.

(c) **FEEES.**—

(1) **PERMITTING CHARGING OF FEES.**—The Comptroller General may establish, charge, and collect fees (on a reimbursable or advance basis) for the training, technical assistance, and products and services provided by the Center under this subchapter.

(2) **DEPOSIT INTO SEPARATE ACCOUNT.**—The Comptroller General shall deposit all fees collected under paragraph (1) into the Center for Audit Excellence Account established under section 792.

(d) **GIFTS OF PROPERTY AND SERVICES.**—The Comptroller General may accept and use conditional or non-conditional gifts of property (both real and personal) and services (including services of guest lecturers) to support the operation of the Center, except that the Comptroller General may not accept or use such a gift if the Comptroller General determines that the acceptance or use of the gift would compromise or appear to compromise the integrity of the Government Accountability Office.

(e) **SENSE OF CONGRESS REGARDING PERSONNEL.**—It is the sense of Congress that the Center should be staffed primarily by personnel of the Government Accountability Office who are not otherwise engaged in carrying out other duties of the Office under this chapter, so as to ensure that the operation of the Center will not detract from or impact the oversight and audit work of the Office.

(Added Pub. L. 113-235, div. H, title I, §1401(a)(1), Dec. 16, 2014, 128 Stat. 2539.)

Statutory Notes and Related Subsidiaries**APPROVAL OF BUSINESS PLAN**

Pub. L. 113-235, div. H, title I, §1401(b), Dec. 16, 2014, 128 Stat. 2541, provided that: “The Comptroller General may not begin operating the Center for Audit Excellence under subchapter VII of chapter 7 of title 31, United States Code (as added by subsection (a)) until—

“(1) the Comptroller General submits a business plan for the Center to the Committees on Appropriations of the House of Representatives and Senate; and

“(2) each such Committee approves the plan.”

§ 792. Account

(a) **ESTABLISHMENT OF SEPARATE ACCOUNT.**—There is established in the Treasury as a separate account for the Government Accountability Office the “Center for Audit Excellence Account”, which shall consist of the fees deposited by the Comptroller General under section 791(c) and such other amounts as may be appropriated under law.

(b) **USE OF ACCOUNT.**—Amounts in the Center for Audit Excellence Account shall be available

¹ See Change of Name note below.

to the Comptroller General, in amounts specified in appropriations Acts and without fiscal year limitation, to carry out this subchapter.

(Added Pub. L. 113–235, div. H, title I, § 1401(a)(1), Dec. 16, 2014, 128 Stat. 2540.)

§ 793. Authorization of appropriations

There are authorized to be appropriated such sums as may be necessary to carry out this subchapter.

(Added Pub. L. 113–235, div. H, title I, § 1401(a)(1), Dec. 16, 2014, 128 Stat. 2540.)

CHAPTER 9—AGENCY CHIEF FINANCIAL OFFICERS

Sec.	
901.	Establishment of agency Chief Financial Officers.
902.	Authority and functions of agency Chief Financial Officers.
903.	Establishment of agency Deputy Chief Financial Officers.

§ 901. Establishment of agency Chief Financial Officers

(a) There shall be within each agency described in subsection (b) an agency Chief Financial Officer. Each agency Chief Financial Officer shall—

(1) for those agencies described in subsection (b)(1)—

(A) be appointed by the President, by and with the advice and consent of the Senate; or

(B) be designated by the President, in consultation with the head of the agency, from among officials of the agency who are required by law to be so appointed;

(2) for those agencies described in subsection (b)(2)—

(A) be appointed by the head of the agency;

(B) be in the competitive service or the senior executive service; and

(C) be career appointees; and

(3) be appointed or designated, as applicable, from among individuals who possess demonstrated ability in general management of, and knowledge of and extensive practical experience in financial management practices in large governmental or business entities.

(b)(1) The agencies referred to in subsection (a)(1) are the following:

(A) The Department of Agriculture.

(B) The Department of Commerce.

(C) The Department of Defense.

(D) The Department of Education.

(E) The Department of Energy.

(F) The Department of Health and Human Services.

(G) The Department of Homeland Security.

(H) The Department of Housing and Urban Development.

(I) The Department of the Interior.

(J) The Department of Justice.

(K) The Department of Labor.

(L) The Department of State.

(M) The Department of Transportation.

(N) The Department of the Treasury.

(O) The Department of Veterans Affairs.

(P) The Environmental Protection Agency.

(Q) The National Aeronautics and Space Administration.

(2) The agencies referred to in subsection (a)(2) are the following:

(A) The Agency for International Development.

(B) The General Services Administration.

(C) The National Science Foundation.

(D) The Nuclear Regulatory Commission.

(E) The Office of Personnel Management.

(F) The Small Business Administration.

(G) The Social Security Administration.

(c)(1) There shall be within the Executive Office of the President a Chief Financial Officer, who shall be designated or appointed by the President from among individuals meeting the standards described in subsection (a)(3). The position of Chief Financial Officer established under this paragraph may be so established in any Office (including the Office of Administration) of the Executive Office of the President.

(2) The Chief Financial Officer designated or appointed under this subsection shall, to the extent that the President determines appropriate and in the interest of the United States, have the same authority and perform the same functions as apply in the case of a Chief Financial Officer of an agency described in subsection (b).

(3) The President shall submit to Congress notification with respect to any provision of section 902 that the President determines shall not apply to a Chief Financial Officer designated or appointed under this subsection.

(4) The President may designate an employee of the Executive Office of the President (other than the Chief Financial Officer), who shall be deemed “the head of the agency” for purposes of carrying out section 902, with respect to the Executive Office of the President.

(Added Pub. L. 101–576, title II, § 205(a), Nov. 15, 1990, 104 Stat. 2842; amended Pub. L. 103–296, title I, § 108(j)(1), Aug. 15, 1994, 108 Stat. 1488; Pub. L. 106–58, title VI, § 638(a), Sept. 29, 1999, 113 Stat. 475; Pub. L. 108–330, § 3(a), (d)(2), Oct. 16, 2004, 118 Stat. 1276, 1277.)

Editorial Notes

AMENDMENTS

2004—Subsec. (b)(1)(G) to (Q). Pub. L. 108–330, § 3(a), added subpar. (G) and redesignated former subpars. (G) to (P) as (H) to (Q), respectively.

Subsec. (b)(2)(B) to (H). Pub. L. 108–330, § 3(d)(2), redesignated subpars. (C) to (H) as (B) to (G), respectively, and struck out former subpar. (B) which read as follows: “The Federal Emergency Management Agency.”

1999—Subsec. (c). Pub. L. 106–58 added subsec. (c).

1994—Subsec. (b)(2)(H). Pub. L. 103–296 added subpar. (H).

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1999 AMENDMENT

Amendment by Pub. L. 106–58 effective at noon on Jan. 20, 2001, see section 638(h) of Pub. L. 106–58, set out as a note under section 503 of this title.

EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103–296 effective Mar. 31, 1995, see section 110(a) of Pub. L. 103–296, set out as a note