

(ii) make such payments as may be necessary to carry out the provisions of this section.

(2) Except as provided in paragraph (1)(B), this subsection does not provide to an agency Chief Financial Officer any access greater than permitted under any other law to records, reports, audits, reviews, documents, papers, recommendations, or other material of any Office of Inspector General established under the Inspector General Act of 1978 (5 U.S.C. App.).

(Added Pub. L. 101-576, title II, §205(a), Nov. 15, 1990, 104 Stat. 2843.)

**Editorial Notes**

REFERENCES IN TEXT

The Federal Managers' Financial Integrity Act of 1982, referred to in subsec. (a)(6)(D), is Pub. L. 97-255, Sept. 8, 1982, 96 Stat. 814, which added subsec. (d) to section 66a of former Title 31, Money and Finance. Section 66a of former Title 31 was repealed by Pub. L. 97-258, §5(b), Sept. 13, 1982, 96 Stat. 1068, and reenacted by the first section thereof as section 3512 of this title. Provisions relating to reports on internal accounting and administrative control systems are restated in section 3512(d)(2) and (3) of this title.

The Inspector General Act of 1978, referred to in subsec. (b)(2), is Pub. L. 95-452, Oct. 12, 1978, 92 Stat. 1101, as amended, which is set out in the Appendix to Title 5, Government Organization and Employees.

**§ 903. Establishment of agency Deputy Chief Financial Officers**

(a) There shall be within each agency described in section 901(b) an agency Deputy Chief Financial Officer, who shall report directly to the agency Chief Financial Officer on financial management matters. The position of agency Deputy Chief Financial Officer shall be a career reserved position in the Senior Executive Service.

(b) Consistent with qualification standards developed by, and in consultation with, the agency Chief Financial Officer and the Director of the Office of Management and Budget, the head of each agency shall appoint as Deputy Chief Financial Officer an individual with demonstrated ability and experience in accounting, budget execution, financial and management analysis, and systems development, and not less than 6 years practical experience in financial management at large governmental entities.

(Added Pub. L. 101-576, title II, §205(a), Nov. 15, 1990, 104 Stat. 2845.)

**Editorial Notes**

REFERENCES IN TEXT

Senior Executive Service, referred to in subsec. (a), see section 5382 of Title 5, Government Organization and Employees.

**SUBTITLE II—THE BUDGET PROCESS**

Chap.		Sec.
<b>11.</b>	<b>The Budget and Fiscal, Budget, and Program Information .....</b>	<b>1101</b>
<b>13.</b>	<b>Appropriations .....</b>	<b>1301</b>
<b>15.</b>	<b>Appropriation Accounting .....</b>	<b>1501</b>

**CHAPTER 11—THE BUDGET AND FISCAL, BUDGET, AND PROGRAM INFORMATION**

Sec.	
1101.	Definitions.
1102.	Fiscal year.
1103.	Budget ceiling.
1104.	Budget and appropriations authority of the President.
1105.	Budget contents and submission to Congress.
1106.	Supplemental budget estimates and changes.
1107.	Deficiency and supplemental appropriations.
1108.	Preparation and submission of appropriations requests to the President.
1109.	Current programs and activities estimates.
1110.	Year-ahead requests for authorizing legislation.
1111.	Improving economy and efficiency.
1112.	Fiscal, budget, and program information.
1113.	Congressional information.
[1114.]	Repealed.]
1115.	Federal Government and agency performance plans.
1116.	Agency performance reporting.
1117.	Exemptions. <sup>1</sup>
1118.	Pilot projects for performance goals.
1119.	Pilot projects for performance budgeting.
1120.	Federal Government and agency priority goals.
1121.	Quarterly priority progress reviews and use of performance information.
1122.	Transparency of programs, priority goals, and results.
1123.	Chief Operating Officers.
1124.	Performance Improvement Officers and the Performance Improvement Council.
1125.	Elimination of unnecessary agency reporting.
1126.	Program Management Improvement Officers and Program Management Policy Council. <sup>2</sup>

**Editorial Notes**

AMENDMENTS

2011—Pub. L. 111-352, §13(b), (c), Jan. 4, 2011, 124 Stat. 3882, added items 1115, 1116, and 1120 to 1125, and struck out former items 1115 "Performance plans" and 1116 "Program performance reports".

1994—Pub. L. 103-355, title II, §2454(c)(3)(B), Oct. 13, 1994, 108 Stat. 3326, struck out item 1114 "Budget information on consulting services".

1993—Pub. L. 103-62, §11(b)(1), Aug. 3, 1993, 107 Stat. 295, added items 1115 to 1119.

**§ 1101. 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. 907.)

<sup>1</sup> So in original. Does not conform to section catchline.

<sup>2</sup> Editorially supplied. Section 1126 added by Pub. L. 114-264 and Pub. L. 114-328 without corresponding amendment of chapter analysis.

## HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1101(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.
1101(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 the section, a reference to 31:71 and 471 is omitted because the definitions in the section are not used in 31:71 and 471.

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 2019 AMENDMENT

Pub. L. 115–414, §1, Jan. 3, 2019, 132 Stat. 5430, provided that: “This Act [amending section 720 of this title and enacting provisions set out as a note under section 1105 of this title] may be cited as the ‘Good Accounting Obligation in Government Act’ or the ‘GAO-IG Act’.”

## SHORT TITLE OF 2011 AMENDMENT

Pub. L. 111–352, §1(a), Jan. 4, 2011, 124 Stat. 3866, provided that: “This Act [enacting sections 1115, 1116, and 1120 to 1125 of this title and section 306 of Title 5, Government Organization and Employees, amending section 1105 of this title, repealing sections 1115 and 1116 of this title and section 306 of Title 5, and enacting provisions set out as notes under section 1115 of this title and section 5105 of Title 5] may be cited as the ‘GPRA Modernization Act of 2010’.”

## SHORT TITLE OF 2010 AMENDMENT

Pub. L. 111–291, title IV, §401, Dec. 8, 2010, 124 Stat. 3097, provided that: “This title [amending section 1105 of this title, enacting provisions set out as a note under section 1105 of this title, and amending provisions set out as a note under this section] may be cited as the ‘Crow Tribe Water Rights Settlement Act of 2010’.”

## SHORT TITLE OF 1993 AMENDMENT

Pub. L. 103–62, §1, Aug. 3, 1993, 107 Stat. 285, provided that: “This Act [enacting sections 1115 to 1119, 9703, and 9704 of this title, section 306 of Title 5, Government Organization and Employees, and sections 2801 to 2805 of

Title 39, Postal Service, amending section 1105 of this title, and enacting provisions set out as notes under section 1115 of this title] may be cited as the ‘Government Performance and Results Act of 1993’.”

## SHORT TITLE OF 1984 AMENDMENT

Pub. L. 98–501, title II, §201, Oct. 19, 1984, 98 Stat. 2324, provided that: “This title [amending section 1105 of this title and enacting provisions set out as a note under section 1105 of this title] may be cited as the ‘Federal Capital Investment Program Information Act of 1984’.”

## CONSTRUCTION OF 1993 AMENDMENT

Pub. L. 103–62, §10, Aug. 3, 1993, 107 Stat. 295, provided that: “No provision or amendment made by this Act [see Short Title of 1993 Amendment note set out above] may be construed as—

“(1) creating any right, privilege, benefit, or entitlement for any person who is not an officer or employee of the United States acting in such capacity, and no person who is not an officer or employee of the United States acting in such capacity shall have standing to file any civil action in a court of the United States to enforce any provision or amendment made by this Act; or

“(2) superseding any statutory requirement, including any requirement under section 553 of title 5, United States Code.”

## CONGRESSIONAL FINDINGS AND STATEMENT OF PURPOSES

Pub. L. 103–62, §2, Aug. 3, 1993, 107 Stat. 285, provided that:

“(a) FINDINGS.—The Congress finds that—

“(1) waste and inefficiency in Federal programs undermine the confidence of the American people in the Government and reduces the Federal Government’s ability to address adequately vital public needs;

“(2) Federal managers are seriously disadvantaged in their efforts to improve program efficiency and effectiveness, because of insufficient articulation of program goals and inadequate information on program performance; and

“(3) congressional policymaking, spending decisions and program oversight are seriously handicapped by insufficient attention to program performance and results.

“(b) PURPOSES.—The purposes of this Act [see Short Title of 1993 Amendment note set out above] are to—

“(1) improve the confidence of the American people in the capability of the Federal Government, by systematically holding Federal agencies accountable for achieving program results;

“(2) initiate program performance reform with a series of pilot projects in setting program goals, measuring program performance against those goals, and reporting publicly on their progress;

“(3) improve Federal program effectiveness and public accountability by promoting a new focus on results, service quality, and customer satisfaction;

“(4) help Federal managers improve service delivery, by requiring that they plan for meeting program objectives and by providing them with information about program results and service quality;

“(5) improve congressional decisionmaking by providing more objective information on achieving statutory objectives, and on the relative effectiveness and efficiency of Federal programs and spending; and

“(6) improve internal management of the Federal Government.”

## CONGRESSIONAL OVERSIGHT

Pub. L. 103–62, §8(a), Aug. 3, 1993, 107 Stat. 294, provided that: “Nothing in this Act [see Short Title of 1993 Amendment note set out above] shall be construed as limiting the ability of Congress to establish, amend, suspend, or annul a performance goal. Any such action shall have the effect of superseding that goal in the plan submitted under section 1105(a)(29) [now 1105(a)(28)] of title 31, United States Code.”

**Executive Documents**

EXECUTIVE ORDER NO. 13037

Ex. Ord. No. 13037, Mar. 3, 1997, 62 F.R. 10185, as amended by Ex. Ord. No. 13066, Oct. 29, 1997, 62 F.R. 59273; Ex. Ord. No. 13108, Dec. 11, 1998, 63 F.R. 69175, which established the Commission to Study Capital Budgeting, was revoked by Ex. Ord. No. 13138, §3(d), Sept. 30, 1999, 64 F.R. 53880, formerly set out as a note under section 14 of the Appendix to Title 5, Government Organization and Employees.

**§ 1102. Fiscal year**

The fiscal year of the Treasury begins on October 1 of each year and ends on September 30 of the following year. Accounts of receipts and expenditures required under law to be published each year shall be published for the fiscal year.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 908.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1102 .....	31:1020.	R.S. §237; Oct. 1, 1890, ch. 1256, §9, 26 Stat. 646; restated July 12, 1974, Pub. L. 93-344, §501, 88 Stat. 321.

The words “in all matters of accounts, receipts, expenditures, estimates, and appropriations” are omitted as being included in “fiscal”. The word “prepared” is omitted as being included in “published”. The words “as established by subsection (a) of this section” are omitted as unnecessary because of the restatement. The text of 31:1020(a)(1) and the words “beginning on October 1, 1976” are omitted as executed.

**Statutory Notes and Related Subsidiaries**

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976

Pub. L. 94-274, Apr. 21, 1976, 90 Stat. 383, provided for an orderly transition to the new Oct. 1 to Sept. 30 fiscal year for particular acts by specifying how the period of July 1, 1976, through Sept. 30, 1976, was to be treated for fiscal year purposes.

**§ 1103. Budget ceiling**

Congress reaffirms its commitment that budget outlays of the United States Government for a fiscal year may be not more than the receipts of the Government for that year.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 908.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1103 .....	31:27.	Oct. 10, 1978, Pub. L. 95-435, §7, 92 Stat. 1053; restated Oct. 7, 1980, Pub. L. 96-389, §3, 94 Stat. 1553.

The word “total” is omitted as surplus. The words “for a fiscal year” are substituted for “beginning with Fiscal Year 1981” because of the restatement and to eliminate executed words. The words “for that year” are added because of the restatement.

**§ 1104. Budget and appropriations authority of the President**

(a) The President shall prepare budgets of the United States Government under section 1105 of this title and proposed deficiency and supplemental appropriations under section 1107 of this

title. To the extent practicable, the President shall use uniform terms in stating the purposes and conditions of appropriations.

(b) Except as provided in this chapter, the President shall prescribe the contents and order of statements in the budget on expenditures and estimated expenditures and statements on proposed appropriations and information submitted with the budget and proposed appropriations. The President shall include with the budget and proposed appropriations information on personnel and other objects of expenditure in the way that information was included in the budget for fiscal year 1950. However, the requirement that information be included in the budget in that way may be waived or changed by joint action of the Committees on Appropriations of both Houses of Congress. This subsection does not limit the authority of a committee of Congress to request information in a form it prescribes.

(c) When the President makes a basic change in the form of the budget, the President shall submit with the budget information showing where items in the budget for the prior fiscal year are contained in the present budget. However, the President may change the functional categories in the budget only in consultation with the Committees on Appropriations and on the Budget of both Houses of Congress. Committees of the House of Representatives and Senate shall receive prompt notification of all such changes.

(d) The President shall develop programs and prescribe regulations to improve the compilation, analysis, publication, and dissemination of statistical information by executive agencies. The President shall carry out this subsection through the Administrator for the Office of Information and Regulatory Affairs in the Office of Management and Budget.

(e) Under regulations prescribed by the President, each agency shall provide information required by the President in carrying out this chapter. The President has access to, and may inspect, records of an agency to obtain information.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 908; Pub. L. 99-177, title II, §224, Dec. 12, 1985, 99 Stat. 1060.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1104(a) .....	31:16(last sentence related to preparation of budgets and appropriations).	June 10, 1921, ch. 18, §207(last sentence related to preparation of budgets and appropriations), 42 Stat. 22; restated Sept. 12, 1950, ch. 946, §102(e), 64 Stat. 833; Reorg. Plan No. 2 of 1970, eff. July 1, 1970, §102(a), 84 Stat. 2085.
	31:623.	June 23, 1913, ch. 3, §3, 38 Stat. 75; 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.
1104(b) .....	31:581.	June 10, 1921, ch. 18, §204, 42 Stat. 21; restated Sept. 12, 1950, ch. 946, §102(c), 64 Stat. 833.
1104(c) .....	31:11d.	July 12, 1974, Pub. L. 93-344, §802, 88 Stat. 330.
	31:581a.	June 10, 1921, ch. 18, §205, 42 Stat. 21; restated Sept. 12, 1950, ch. 946, §102(d), 64 Stat. 833.