

**§ 331. Reports**

(a) The Secretary of the Treasury shall submit to Congress each year an annual report. The report shall include—

(1) a statement of the public receipts and public expenditures for the prior fiscal year;

(2) estimates of public receipts and public expenditures for the current and next fiscal years;

(3) plans for improving and increasing public receipts to provide Congress with information on ways to raise amounts necessary to meet public expenditures;

(4) a statement of all contracts for supplies or services made by the Secretary during the prior fiscal year;

(5) a statement of appropriations expended to pay for miscellaneous claims not otherwise provided for;

(6) a statement on all payments made from the fund under section 3126 of this title for the prior fiscal year; and

(7) estimates of amounts for payment under section 1322(b) of this title.

(b)(1) On the first day of each regular session of Congress, the Secretary shall submit to Congress a report for the prior fiscal year on—

(A) the total and individual amounts of contingent liabilities and unfunded liabilities of the United States Government;

(B) as far as practicable, trust fund liabilities, liabilities of Government corporations, indirect liabilities not included as a part of the public debt, and liabilities of insurance and annuity programs (including their actuarial status);

(C) collateral pledged and assets available (or to be realized) as security for the liabilities (separately noting Government obligations) and other assets specifically available to liquidate the liabilities of the Government; and

(D) the total amount in each category under clauses (A)–(C) of this paragraph for each agency.

(2) The report shall present the information required under paragraph (1) of this subsection in a concise way, with explanatory material (including an analysis of the significance of liabilities based on past experience and probable risk) the Secretary considers desirable.

(c) On the first day of each regular session of Congress, the Secretary shall submit to Congress a report for the prior fiscal year on the total amount of public receipts and public expenditures listing receipts, when practicable, by ports, districts, and States and the expenditures by each appropriation.

(d) The Secretary shall report to either House of Congress in person or in writing, as required, on matters referred to the Secretary by that House of Congress.

(e)(1) Not later than March 31 of 1998 and each year thereafter, the Secretary of the Treasury, in coordination with the Director of the Office of Management and Budget, shall annually prepare and submit to the President and the Congress an audited financial statement for the preceding fiscal year, covering all accounts and associated activities of the executive branch of the United States Government. The financial state-

ment shall reflect the overall financial position, including assets and liabilities, and results of operations of the executive branch of the United States Government, and shall be prepared in accordance with the form and content requirements set forth by the Director of the Office of Management and Budget.

(2) The Comptroller General of the United States shall audit the financial statement required by this section.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 884; Pub. L. 103-356, title IV, § 405(c), Oct. 13, 1994, 108 Stat. 3416.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
331(a)(1)–(5).	31:1027. 31:1030.	R.S. § 257. Feb. 26, 1907, ch. 1635, §1(2d par. under heading “Treasury Department”), 34 Stat. 949.
331(a)(6) ..	31:757c(i)(last sentence).	Sept. 24, 1917, ch. 56, 40 Stat. 288, §22(i)(last sentence); added Apr. 11, 1943, ch. 52, § 3, 57 Stat. 63; restated Apr. 3, 1945, ch. 51, § 3, 59 Stat. 48.
331(a)(7) ..	31:725p(a)(last sentence).	June 26, 1934, ch. 756, §§17(a)(last sentence), 18(a)(last sentence), 48 Stat. 1230, 1231.
331(b) .....	31:725q(a)(last sentence). 31:757f.	Nov. 13, 1966, Pub. L. 89-809, §402, 80 Stat. 1590; Apr. 21, 1976, Pub. L. 94-273, §2(17), 90 Stat. 375.
331(c) .....	31:1029.	July 31, 1894, ch. 174, §15, 28 Stat. 210.
331(d) .....	31:1002(words between 4th and 5th semicolons)	R.S. §248(words between 4th and 5th semicolons).

In subsections (a) and (c), the word “receipts” is substituted for “revenues” for consistency in the section and the revised title.

In subsection (a)(1), the words “public receipts and public expenditures” are substituted for “receipts and expenditures of the Government” in 31:1030 for consistency in the section. The word “completed” is omitted as surplus. In clause (2), the words “First. A report on the subject of finance” in 31:1027 are omitted because of the restatement. The word “containing” is omitted as surplus. In clause (4), the words “Second. A report containing” are omitted because of the restatement. The words “prior fiscal year” are substituted for “during the year preceding” for consistency. In clause (5), the words “paid at the Treasury” are omitted as unnecessary. The 3d paragraph of section 257 of the Revised Statutes, providing for a report on rules and regulations of the Secretary of the Treasury on imported goods, wares, and merchandise, is omitted as obsolete because section 252 of the Revised Statutes, authorizing those rules and regulations, was repealed by the Act of February 27, 1877 (ch. 69, 19 Stat. 241). The 4th paragraph of section 257, providing for a report on amounts of hospital taxes collected from sick and disabled seamen, is omitted as obsolete because section 15 of the Act of June 26, 1884 (ch. 121, 23 Stat. 57), repealed the tax. In clause (7), the words “the Commissioners of the District of Columbia” (subsequently changed to “the Mayor of the District of Columbia” by section 422 of the District of Columbia Self-Government and Governmental Reorganization Act (Pub. L. 93-198, 87 Stat. 790)) in 31:725p are omitted as unnecessary because of §448 of the District of Columbia Self-Government and Governmental Reorganization Act. The text of 31:725q(proviso) is omitted because of the restatement.

In subsection (b)(1), before clause (A), the words “for the prior fiscal year” are substituted for “as of the close of the preceding September 30 (beginning with the report as of June 30, 1967)” to eliminate unnecessary

words. In clause (C), the word “obligations” is substituted for “securities” for consistency in the revised title. Clause (D) is substituted for “and of each department, agency, and instrumentality thereof” for clarity.

In subsection (c), the words “a report for the prior fiscal year on the total amount of public receipts and public expenditures” are substituted for “an accurate combined statement of the receipts and expenditures during the last preceding fiscal year of all public moneys” because of the restatement. The words “including those of the United States Postal Service” are omitted as unnecessary and superseded by 39:410.

In subsection (d), the words “either House of Congress” are substituted for “either branch of the legislature” for clarity and consistency. The words “that House of Congress” are substituted for “the Senate or House of Representatives” for consistency and because of the restatement. The words “or which appertain to his office” are omitted as unnecessary because of subsections (a)–(c) of the section.

#### AMENDMENTS

1994—Subsec. (e). Pub. L. 103–356 added subsec. (e).

#### TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions of law requiring submittal to Congress of any annual, semiannual, or other regular periodic report listed in House Document No. 103–7 (in which certain reporting requirements under subsecs. (a), (b)(1)(A), and (c) of this section are listed on pages 140 and 142), see section 3003 of Pub. L. 104–66, as amended, and section 1(a)(4) [div. A, §1402(1)] of Pub. L. 106–554, set out as notes under section 1113 of this title.

### § 332. Miscellaneous administrative authority

The Secretary of the Treasury may to the extent provided in advance by appropriation Acts—

- (1) contract for the temporary or intermittent services of experts or consultants as authorized by section 3109 of title 5, United States Code, at rates not to exceed the per diem equivalent to the rate for GS–18;
- (2) contract with and reimburse the Department of State for health and medical services for employees of the Department of the Treasury and their dependents serving in foreign countries;
- (3) provide for official functions, and reception and representation activities;
- (4) maintain, repair, and clean uniforms furnished by the Department of the Treasury to uniformed employees;
- (5) provide athletic and related activities for students at the Federal Law Enforcement Training Center, Glynco, Georgia;
- (6) install and maintain fencing, lighting, guard booths, and other facilities as necessary for the performance of protective functions of the Department of the Treasury on property not owned by or under jurisdiction and control of the United States Government and, subsequently, to remove the facilities therefrom;
- (7) enter into reciprocal assistance agreements with State and local law enforcement agencies and, in connection with the agreements and otherwise, train employees of those agencies, when necessary, with or without reimbursement;
- (8) provide laboratory assistance to State and local law enforcement agencies, with or without reimbursement;
- (9) obtain insurance for official motor vehicles operated in foreign countries; and

(10)(A) when necessary for the performance of official business—

(i) acquire in foreign countries real property by lease for periods not greater than 10 years and personal property for use in foreign countries by purchase, lease, or otherwise, and

(ii) manage, maintain, repair, improve, and insure by purchase of commercial insurance policies properties referred to in clause (i), and

(B) when appropriate, dispose of (by sale, rent, transfer, or otherwise) properties referred to in subparagraph (A)(i).

(Added Pub. L. 98–302, §3(a), May 25, 1984, 98 Stat. 217.)

#### TRANSFER OF FUNCTIONS

For transfer of functions, personnel, assets, and liabilities of the Federal Law Enforcement Training Center of the Department of the Treasury to the Secretary of Homeland Security, and for treatment of related references, see sections 203(4), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

#### REFERENCES IN OTHER LAWS TO GS–16, 17, OR 18 PAY RATES

References in laws to the rates of pay for GS–16, 17, or 18, or to maximum rates of pay under the General Schedule, to be considered references to rates payable under specified sections of Title 5, Government Organization and Employees, see section 529 [title I, §101(c)(1)] of Pub. L. 101–509, set out in a note under section 5376 of Title 5.

### § 333. Prohibition of misuse of Department of the Treasury names, symbols, etc.

(a) GENERAL RULE.—No person may use, in connection with, or as a part of, any advertisement, solicitation, business activity, or product, whether alone or with other words, letters, symbols, or emblems—

(1) the words “Department of the Treasury”, or the name of any service, bureau, office, or other subdivision of the Department of the Treasury,

(2) the titles “Secretary of the Treasury” or “Treasurer of the United States” or the title of any other officer or employee of the Department of the Treasury,

(3) the abbreviations or initials of any entity referred to in paragraph (1),

(4) the words “United States Savings Bond” or the name of any other obligation issued by the Department of the Treasury,

(5) any symbol or emblem of an entity referred to in paragraph (1) (including the design of any envelope or stationary used by such an entity), and

(6) any colorable imitation of any such words, titles, abbreviations, initials, symbols, or emblems,

in a manner which could reasonably be interpreted or construed as conveying the false impression that such advertisement, solicitation, business activity, or product is in any manner approved, endorsed, sponsored, or authorized by, or associated with, the Department of the Treas-