

(2) The underlying causes of such weaknesses.

(3) A plan for remediating such weaknesses.

(4) The total number of open audit notices of findings and recommendations (hereinafter referred to as “NFRs”) for the most recently concluded fiscal year and the preceding two fiscal years, where applicable.

(5) The number of repeat or reissued NFRs from the most recently concluded fiscal year.

(6) The number of NFRs that were previously forecasted to be closed during the most recently concluded fiscal year that remain open.

(7) The number of closed NFRs during the current fiscal year and prior fiscal years.

(8) The number of material weaknesses that were validated by external auditors as fully resolved or downgraded in the current fiscal year over prior fiscal years.

(9) A breakdown by fiscal years in which open NFRs are forecasted to be closed.

(10) Explanations for unfavorable trends in the information under paragraphs (1) through (9).

(Added Pub. L. 116-92, div. A, title X, §1004(a)(1), Dec. 20, 2019, 133 Stat. 1572.)

§ 240i. Annual report on unfunded priorities

(a) IN GENERAL.—Not later than 10 days after the date on which the budget of the President for a fiscal year is submitted to Congress pursuant to section 1105 of title 31, the Under Secretary of Defense (Comptroller) shall submit to the Secretary of Defense, the Chairman of the Joint Chiefs of Staff, and the congressional defense committees a report on unfunded priorities of the Department of Defense related to audit readiness and remediation.

(b) ELEMENTS.—(1) Each report under subsection (a) shall include, for each unfunded priority covered by such report, the following:

(A) A summary description of such priority, including the objectives to be achieved if such priority were to be funded (whether in whole or in part).

(B) The additional amount of funds recommended in connection with the objectives identified under subparagraph (A).

(C) Account information with respect to such priority, including, as applicable, the following:

(i) Line item number, in the case of applicable procurement accounts.

(ii) Program element number, in the case of applicable research, development, test, and evaluation accounts.

(iii) Sub-activity group, in the case of applicable operation and maintenance accounts.

(2) The Under Secretary shall ensure that the unfunded priorities covered by a report under subsection (a) are listed in the order of urgency of priority, as determined by the Under Secretary.

(c) UNFUNDED PRIORITY DEFINED.—In this section, the term “unfunded priority”, with respect to a fiscal year, means an activity related to an audit readiness or remediation effort stemming from a relevant requirement under the Chief Fi-

nanacial Officer Act¹ (Public Law 101-576), chapter 9 of title 31, or this chapter that—

(1) is not funded in the budget of the President for that fiscal year, as submitted to Congress pursuant to section 1105 of title 31;

(2) is necessary to address a shortfall in an audit readiness or remediation activity; and

(3) would have been recommended for funding through the budget referred to in paragraph (1) if—

(A) additional resources had been available for the budget to fund the program, activity, or mission requirement; or

(B) the program, activity, or mission requirement had emerged before the budget was formulated.

(Added Pub. L. 116-283, div. A, title X, §1005(b)(1), Jan. 1, 2021, 134 Stat. 3837.)

Editorial Notes

REFERENCES IN TEXT

The Chief Financial Officer Act, referred to in subsec. (c), probably means the Chief Financial Officers Act of 1990, Pub. L. 101-576, Nov. 15, 1990, 104 Stat. 2838. For complete classification of this Act to the Code, see Short Title of 1990 Amendment note set out under section 501 of Title 31, Money and Finance, and Tables.

[[§ 251 to 254b. Renumbered §§ 240a to 240f]

CHAPTER 11—RESERVE COMPONENTS

Sec.

241. Reference to chapters 1003, 1005, and 1007.

Editorial Notes

AMENDMENTS

2018—Pub. L. 115-232, div. A, title X, §1081(a)(4), Aug. 13, 2018, 132 Stat. 1983, which directed amendment of the analysis of chapter 4 of this title by renumbering item 261 as 241, was executed by making the amendment in this analysis to reflect the probable intent of Congress.

1994—Pub. L. 103-337, div. A, title XVI, §1661(a)(2)(B), Oct. 5, 1994, 108 Stat. 2979, added item 261 and struck out former items 261 to 281.

1993—Pub. L. 103-160, div. A, title VIII, §828(c)(1), Nov. 30, 1993, 107 Stat. 1714, added item 279.

1984—Pub. L. 98-525, title XIV, §1405(7)(C), Oct. 19, 1984, 98 Stat. 2622, in item 264 substituted “armed force” for “military department” and “Reserves” for “reserves” and struck out “; reports to Congress” at end.

1978—Pub. L. 95-485, title IV, §406(b)(2), Oct. 20, 1978, 92 Stat. 1616, struck out item 279 “Training reports”.

1967—Pub. L. 90-168, §2(7), Dec. 1, 1967, 81 Stat. 522, substituted “designation of general or flag officers of each military department; personnel and logistic support for reserves; reports to Congress” for “responsibility for” in item 264.

1960—Pub. L. 86-559, §1(2)(D), June 30, 1960, 74 Stat. 264, added item 281.

1958—Pub. L. 85-861, §1(6), Sept. 2, 1958, 72 Stat. 1439, added items 270, 271, 272 and 279.

§ 241. Reference to chapters 1003, 1005, and 1007

Provisions of law relating to the reserve components generally, including provisions relating to the organization and administration of the reserve components, are set forth in chapter 1003 (beginning with section 10101), chapter 1005 (beginning with section 10141), and chapter 1007 (beginning with section 10201) of this title.

¹ See References in Text note below.