

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 1998 AMENDMENT**

Pub. L. 105-264, §3(b), Oct. 19, 1998, 112 Stat. 2354, provided that: "The amendments made by this section [amending this section and sections 3528 and 3726 of this title] shall become effective 18 months after the date of the enactment of this Act [Oct. 19, 1998]."

**EFFECTIVE DATE OF 1996 AMENDMENT**

Pub. L. 104-134, title III, §31001(a)(2)(A), Apr. 26, 1996, 110 Stat. 1321-358, provided that: "The provisions of this section [enacting sections 3720B to 3720E of this title, amending this section, sections 3325, 3331, 3332, 3343, 3701, 3711, 3712, 3716 to 3719, 3720A, and 7701 of this title, section 5514 of Title 5, Government Organization and Employees, sections 6050P, 6103, and 6402 of Title 26, Internal Revenue Code, and sections 404 and 664 of Title 42, The Public Health and Welfare, enacting provisions set out as notes under sections 3701, 3711, 3716, and 3719 of this title and section 2461 of Title 28, Judiciary and Judicial Procedure, amending provisions set out as notes under section 7701 of this title and section 2461 of Title 28, and repealing provisions set out as notes under section 3718 of this title] and the amendments made by this section shall take effect on the date of the enactment of this Act [Apr. 26, 1996]."

**EFFECTIVE DATE OF 1984 AMENDMENT**

Amendment by Pub. L. 98-216 effective Sept. 13, 1982, see section 4(c) of Pub. L. 98-216, set out as a note under section 490 of Title 18, Crimes and Criminal Procedure.

**§ 3323. Warrants**

(a) Except as provided in section 3326 of this title, the Secretary of the Treasury may pay out money only against a warrant. A warrant shall be—

- (1) authorized by law;
- (2) signed by the Secretary; and
- (3) countersigned by the Comptroller General.

(b)(1) A disbursing official shall send to the Secretary with a warrant a certificate under section 3526 of this title, or a requisition for an advance. The certificate or requisition shall state the appropriation to which the payment is to be charged.

(2) The Secretary shall return the certificate or requisition to the Comptroller General with the date and amount endorsed on the certificate or requisition.

(c) A requisition for the payment of money on an audited account or for depositing money in the Treasury is not required.

(d) The Secretary and the Comptroller General shall charge to the appropriate appropriation in their books any money paid by a warrant.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 950.)

**HISTORICAL AND REVISION NOTES**

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
3323(a) .....	31:44(1st sentence).	June 10, 1921, ch. 18, §304(1st par. 1st sentence), 42 Stat. 24.
	31:76(2d sentence words before 3d comma).	July 31, 1894, ch. 174, §11(2d, 3d sentences), 28 Stat. 209.
	31:147(related to disbursement).	R.S. §305(related to disbursement); July 31, 1894, ch. 174, §11(last sentence related to §305), 28 Stat. 209.
3323(b) .....	31:76(2d sentence words after 3d comma).	

**HISTORICAL AND REVISION NOTES—CONTINUED**

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
3323(c) .....	31:76(3d sentence).	
3323(d) .....	31:44(1st sentence). 31:77.	R.S. §3675.

In the section, the words "Comptroller General" are substituted for "General Accounting Office" for consistency.

Subsection (a) is substituted for 31:76(2d sentence words before 3d comma) and 147(related to disbursement) to eliminate unnecessary words and for clarity and consistency.

In subsection (b), the word "Secretary" is substituted for "Treasurer" because of the source provisions restated in section 321 of the revised title.

In subsection (b)(1), the words "instead of being specified on the warrant" are omitted as surplus. The reference to "section 3526 of this title" is used because section 72, referred to in 31:76, has been omitted from the restatement superseded by 31:82i and 31:82i is restated in section 3526.

In subsection (c), the word "depositing" is substituted for "covering" for clarity and consistency.

**§ 3324. Advances**

(a) Except as provided in this section, a payment under a contract to provide a service or deliver an article for the United States Government may not be more than the value of the service already provided or the article already delivered.

(b) An advance of public money may be made only if it is authorized by—

- (1) a specific appropriation or other law; or
- (2) the President to be made to—

(A) a disbursing official if the President decides the advance is necessary to carry out—

- (i) the duties of the official promptly and faithfully; and
- (ii) an obligation of the Government; or

(B) an individual serving in the armed forces at a distant station if the President decides the advance is necessary to disburse regularly pay and allowances.

(c) Before the Secretary of the Treasury acts on a requisition for an advance, the Comptroller General shall act on the requisition under section 3522 of this title. The Comptroller General does not countersign a requisition for an advance.

(d) The head of an agency may pay in advance from appropriations available for the purpose—

- (1) to the Secretary of the Army, charges for messages sent by the Secretary of the Army for the head of the agency, including charges for—

- (A) payment of tolls of commercial carriers;
- (B) leasing facilities for sending messages; and
- (C) installing and maintaining facilities for sending messages; and

- (2) charges for a publication printed or recorded in any way for the auditory or visual use of the agency.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 950.)

## HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3324(a) .....	31:529(2d sentence).	R.S. §3648; Aug. 2, 1946, ch. 744, §11, 60 Stat. 809.
3324(b) .....	31:529(1st, 3d, last sentences).	
3324(c) .....	31:44(1st sentence).	June 10, 1921, ch. 18, §304(1st par. 1st sentence), 42 Stat. 24.
	31:76(1st, last sentences).	July 31, 1894, ch. 174, §11(1st, 4th sentences), 28 Stat. 209.
3324(d) .....	31:530a.	June 12, 1930, ch. 470, §1, 46 Stat. 580; July 20, 1961, Pub. L. 87-91, §1, 75 Stat. 211.
	31:530b.	June 12, 1930, ch. 470, 46 Stat. 580, §2; added Dec. 22, 1974, Pub. L. 93-534, 88 Stat. 1731.
	31:686-2.	Apr. 15, 1926, ch. 146, §101(proviso on p. 267), 44 Stat. 267.

In subsection (a), the words “Except as provided in this section” are added for clarity. The words “already provided” and “already delivered” are substituted for “rendered . . . delivered previously to such payment” for clarity and consistency.

In subsection (b), before clause (1), the words “in any case” and “It shall, however, be lawful under the special direction of” are omitted as surplus. In clause (2)(A)(i), the word “official” is substituted for “officer” for consistency in the revised title. The words “of the Government” are omitted as surplus. Clause (2)(A)(ii) is substituted for “the public engagements” for clarity. In clause (2)(B), the word “individual” is substituted for “persons” for consistency. The words “armed forces” are substituted for “military and naval service” for consistency with title 10. The words “and proper” are omitted as unnecessary. The words “disburse regularly pay and allowances” are substituted for “discharge of the pay and emoluments to which they may be entitled cannot be regularly effected” to eliminate unnecessary words, for clarity, and for consistency with title 37.

In subsection (c), the words “Comptroller General” are substituted for “General Accounting Office” for consistency.

In subsection (d), before clause (1), the words “On and after April 15, 1926” in 31:686-2 are omitted as executed. The word “agency” is substituted for “department or establishment” because of section 101 of the revised title and for consistency. The words “may pay in advance from appropriations available for the purpose” are substituted for “may transfer in advance . . . such amounts as may be necessary to defray the expense of” for clarity and consistency. In clause (1), the words “Secretary of the Army” are substituted for “Signal Corps of the Army” because of 10:3012. The title of Secretary of War was changed to Secretary of the Army, and the Department of War was designated the Department of the Army by section 205(a) of the Act of July 26, 1947 (ch. 343, 61 Stat. 501), and by sections 1 and 53 of the Act of August 10, 1956 (ch. 1041, 70A Stat. 157, 676). Clause (2) is substituted for 31:530a and 530b to eliminate unnecessary words. The words “or the municipal government of the District of Columbia” are omitted because of sections 441-445 and 736 of the Act of December 24, 1973 (Pub. L. 93-198, 87 Stat. 798, 823).

**Statutory Notes and Related Subsidiaries**

## INTERNATIONAL REFUGEE ORGANIZATION

Funds available for expenditure without regard to this section, see section 289c of Title 22, Foreign Relations and Intercourse.

**Executive Documents**

## EXEMPTION OF FUNCTIONS

Functions authorized by Foreign Assistance Act of 1961, as amended, as exempt, see Ex. Ord. No. 11223, May 12, 1965, 30 F.R. 6635, set out as a note under section 2393 of Title 22, Foreign Relations and Intercourse.

**§ 3325. Vouchers**

(a) A disbursing official in the executive branch of the United States Government shall—  
(1) disburse money only as provided by a voucher certified by—

(A) the head of the executive agency concerned; or

(B) an officer or employee of the executive agency having written authorization from the head of the agency to certify vouchers;

(2) examine a voucher if necessary to decide if it is—

(A) in proper form;

(B) certified and approved; and

(C) computed correctly on the facts certified; and

(3) except for the correctness of computations on a voucher or pursuant to payment intercepts or offsets pursuant to section 3716 or 3720A of this title,<sup>1</sup> be held accountable for carrying out clauses (1) and (2) of this subsection.

(b) In addition to officers and employees referred to in subsection (a)(1)(B) of this section as having authorization to certify vouchers, members of the armed forces may certify vouchers when authorized, in writing, by the Secretary of Defense or, in the case of the Coast Guard when it is not operating as a service in the Navy, by the Secretary of Homeland Security.

(c) On request, the Secretary of the Treasury may provide to the appropriate officer or employee of the United States Government a list of persons receiving periodic payments from the Government. When certified and in proper form, the list may be used as a voucher on which the Secretary may disburse money.

(d) The head of an executive agency or an officer or employee of an executive agency referred to in subsection (a)(1)(B), as applicable, shall include with each certified voucher submitted to a disbursing official pursuant to this section the taxpayer identifying number of each person to whom payment may be made under the voucher.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 951; Pub. L. 104-106, div. A, title IX, §913(b), Feb. 10, 1996, 110 Stat. 411; Pub. L. 104-134, title III, §31001(g)(1)(B), (y), Apr. 26, 1996, 110 Stat. 1321-363, 1321-378; Pub. L. 104-201, div. A, title X, §1009(b), Sept. 23, 1996, 110 Stat. 2634; Pub. L. 109-241, title IX, §902(b)(2), July 11, 2006, 120 Stat. 566.)

## HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3325(a) .....	31:82b.	Dec. 29, 1941, ch. 641, §§1, 4(related to §1), 55 Stat. 875, 876.
	31:82f(related to disbursing officers).	Apr. 28, 1942, ch. 247, §301(1st par. proviso under heading “Bureau of Accounts” related to disbursing officers), 56 Stat. 244.
3325(b) .....	31:82e(related to 31:82b).	
3325(c) .....	31:82a.	May 14, 1937, ch. 180, §1(2d par. last proviso on p. 140), 50 Stat. 140.

In subsection (a), before clause (1), the words “Notwithstanding the provisions of section 82 of this title,

<sup>1</sup> So in original.