

## 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).	June 10, 1921, ch. 18, § 304(1st par. 1st sentence), 42 Stat. 24.
3324(c) ....	31:44(1st sentence).	July 31, 1894, ch. 174, § 11(1st, 4th sentences), 28 Stat. 209.
	31:76(1st, last sentences).	June 12, 1930, ch. 470, § 1, 46 Stat. 580; July 20, 1961, Pub. L. 87-91, § 1, 75 Stat. 211.
3324(d) ....	31:530a.	June 12, 1930, ch. 470, 46 Stat. 580, § 2; added Dec. 22, 1974, Pub. L. 93-534, 88 Stat. 1731.
	31:530b.	Apr. 15, 1926, ch. 146, § 101(proviso on p. 267), 44 Stat. 267.
	31:686-2.	

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.

and section 4 of Executive Order Numbered 6166, dated June 10, 1933" in 31:82b are omitted as unnecessary. In clause (1), the word "duly" is omitted as surplus. In clause (1)(A) and (B), the words "executive agency" are substituted for "department, establishment or agency concerned" because of section 102 of the revised title and for consistency. In clause (2)(C), the words "basis of the" are omitted as surplus. In clause (3), the words "for carrying out clauses (1) and (2) of this subsection" are substituted for "accordingly" for clarity.

In subsection (b), the words "under the jurisdiction" are omitted as surplus. The words "a military department of the Department of Defense" are substituted for "the Department of the Army, the Navy Department (including the Marine Corps)" for consistency with title 10. The words "and the Panama Canal" (subsequently changed to "the Canal Zone Government" by section 2(a)(1) of the Act of September 26, 1950 (ch. 1049, 64 Stat. 1038)) are omitted because of 22:ch. 51. The word "pay" is substituted for "salaries" for consistency in the revised title and with other titles of the United States Code.

In subsection (c), the words "On and after May 14, 1937" are omitted as executed. The words "Secretary of the Treasury" are substituted for "Division of Disbursement, Treasury Department" in section 1(last proviso of 2d par. on p. 140) of the Act of May 14, 1937, because of section 1(a) of Reorganization Plan No. III of 1940 (eff. June 30, 1940, 54 Stat. 1231) and section 321(c) of the revised title. The word "appropriate" is added for clarity. The words "officer or employee of the United States Government" are substituted for "administrative officers" for consistency in the revised title and with other titles of the United States Code. The words "addressographed or stenciled" and "administratively revised and" are omitted as surplus. The words "disburse public money" are substituted for "make payment" for consistency.

#### Editorial Notes

##### AMENDMENTS

2006—Subsec. (b). Pub. L. 109-241 substituted "Secretary of Homeland Security" for "Secretary of Transportation".

1996—Subsec. (a)(3). Pub. L. 104-134, §31001(g)(1)(B), inserted "or pursuant to payment intercepts or offsets pursuant to section 3716 or 3720A of this title," after "voucher".

Subsec. (b). Pub. L. 104-201 substituted "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 Transportation" for "members of the armed forces under the jurisdiction of the Secretary of Defense may certify vouchers when authorized, in writing, by the Secretary to do so".

Pub. L. 104-106 amended subsec. (b) generally. Prior to amendment, subsec. (b) read as follows: "Subsection (a) of this section does not apply to disbursements of a military department of the Department of Defense, except for disbursements for departmental pay and expenses in the District of Columbia."

Subsec. (d). Pub. L. 104-134, §31001(y), added subsec. (d).

#### § 3326. Waiver of requirements for warrants and advances

(a) When the Secretary of the Treasury and the Comptroller General decide that, with sufficient safeguards, existing procedures may be changed to simplify, improve, and economize the control and accounting of public money, they may prescribe joint regulations for waiving any part of the requirements in effect on September 12, 1950, that—

(1) warrants be issued and countersigned for the receipt, retention, and disbursement of public money and trust funds; and

(2) amounts be requisitioned and advanced to accountable officials.

(b) Regulations of the Secretary and the Comptroller General may provide for the payment of vouchers by authorized disbursing officials by checks drawn on the general fund of the Treasury. However, the regulations shall provide for appropriate action (including suspension or withdrawal of authority to make payments) against a delinquent disbursing official for any reason related to the official's accounts. (Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 951.)

#### HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3326(a) .....	31:66c(a).	Sept. 12, 1950, ch. 946, § 115, 64 Stat. 837.
3326(b) .....	31:66c(b).	

In subsection (a), before clause (1), the words "in effect on September 12, 1950" are substituted for "existing" for clarity. In clause (2), the words "under each separate appropriation head or otherwise" are omitted as surplus.

In subsection (b), the word "official" is substituted for "officers" for consistency. The word "Treasury" is substituted for "Treasurer of the United States" because of the source provisions restated in section 321 of the revised title and Department of the Treasury Order 229 of January 14, 1974 (39 F.R. 2280). The words "in the rendition of their accounts or for other" and "under necessary circumstances" are omitted as surplus.

#### § 3327. General authority to issue checks and other drafts

(a) The Secretary of the Treasury may issue a check or other draft on public money in the Treasury to pay an obligation of the United States Government. When the Secretary decides it is convenient to a public creditor and in the public interest, the Secretary may designate a depositary to issue a check or other draft on public money held by the depositary to pay an obligation of the Government. As directed by the Secretary, each depositary shall report to the Secretary on public money paid and received by the depositary.

(b) The Secretary of the Treasury shall take such actions as are necessary to ensure that Social Security account numbers (including derivatives of such numbers) are not visible on or through unopened mailings of checks or other drafts described in subsection (a) of this section.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 952; Pub. L. 106-433, § 2, Nov. 6, 2000, 114 Stat. 1910.)

#### HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3327 .....	31:526.	R.S. § 3644.

The words "Secretary of the Treasury" are substituted for "Treasurer" because of the source provisions restated in section 321(c) of the revised title. The words "may issue a check or other draft" are substituted for "shall be subject to the draft of" for consistency in the revised title. The words "public money" are substituted for "moneys" because section 10 of the