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Editorial Notes

AMENDMENTS

2017—Pub. L. 115-3, §2(d), Jan. 31, 2017, 131 Stat. 8, added item 721.

2014—Pub. L. 113-235, div. H, title I, §1401(a)(2), Dec. 16, 2014, 128 Stat. 2541, added subchapter VII heading and items 791 to 793.

¹Section catchline amended by Pub. L. 107-296 without corresponding amendment of chapter analysis.

2008—Pub. L. 110-323, §5(c), Sept. 22, 2008, 122 Stat. 3547, added item 705.

2004—Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814, substituted “GOVERNMENT ACCOUNTABILITY OFFICE” for “GENERAL ACCOUNTING OFFICE” in chapter heading and “Government Accountability Office” for “General Accounting Office” in item 702.

2000—Pub. L. 106-303, §4(a)(3), Oct. 13, 2000, 114 Stat. 1069, added item 732a.

1994—Pub. L. 103-272, §4(f)(1)(C), July 5, 1994, 108 Stat. 1362, struck out “Sec.” immediately above item 781.

1988—Pub. L. 100-545, §2(a), Oct. 28, 1988, 102 Stat. 2728, added subchapter VI heading and items 781 to 783.

SUBCHAPTER I—DEFINITIONS AND GENERAL ORGANIZATION

§ 701. 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. 887.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
701(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.
701(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 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 2024 AMENDMENT

Pub. L. 118-131, §1, Nov. 25, 2024, 138 Stat. 1641, provided that: “This Act [amending section 705 of this title] may be cited as the ‘GAO Inspector General Parity Act’.”

SHORT TITLE OF 2017 AMENDMENT

Pub. L. 115-3, §1, Jan. 31, 2017, 131 Stat. 7, provided that: “This Act [enacting section 721 of this title and amending sections 716 and 720 of this title] may be cited as the ‘GAO Access and Oversight Act of 2017’.”

SHORT TITLE OF 2008 AMENDMENT

Pub. L. 110-323, §1(a), Sept. 22, 2008, 122 Stat. 3539, provided that: “This Act [enacting section 705 of this title, amending sections 731 to 733, 735, and 3521 of this title and section 109 of the Ethics in Government Act of 1978, Pub. L. 95-521, set out in the Appendix to Title 5, Government Organization and Employees, enacting provisions set out as notes under sections 705, 732, and 3523 of this title, and repealing provisions set out as a note under section 3523 of this title] may be cited as the ‘Government Accountability Office Act of 2008’.”

SHORT TITLE OF 2004 AMENDMENT

Pub. L. 108-271, §1(a), July 7, 2004, 118 Stat. 811, provided that: “This Act [see Tables for classification] may be cited as the ‘GAO Human Capital Reform Act of 2004’.”

SHORT TITLE OF 1996 AMENDMENT

Pub. L. 104-316, §1, Oct. 19, 1996, 110 Stat. 3826, provided that: “This Act [see Tables for classification] may be cited as the ‘General Accounting Office Act of 1996’.”

SHORT TITLE OF 1988 AMENDMENT

Pub. L. 100-426, §1, Sept. 9, 1988, 102 Stat. 1598, provided that: “This Act [amending sections 703, 732, 751, 752, 755, 771 to 774, 776, and 777 of this title and section 5349 of Title 5, Government Organization and Employees, and enacting provisions set out as notes under sections 755 and 772 of this title] may be cited as the ‘General Accounting Office Personnel Amendments Act of 1988’.”

§ 702. Government Accountability Office

(a) The Government Accountability Office is an instrumentality of the United States Government independent of the executive departments.

(b) The head of the Office is the Comptroller General of the United States. The Office has a Deputy Comptroller General of the United States.

(c) The Comptroller General may adopt a seal for the Office.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 887; Pub. L. 100-545, §2(b), Oct. 28, 1988, 102 Stat. 2729; Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
702(a)	31:41(1st sentence less last 14 words, 2d, 3d sentences).	June 10, 1921, ch. 18, §301, 42 Stat. 23.
702(b)	31:41(1st sentence last 14 words). 31:42(a)(1st sentence words before comma). 31:1154(d)(1st sentence).	June 10, 1921, ch. 18, §302(a)(1st sentence words before 1st comma), 42 Stat. 23; Apr. 3, 1980, Pub. L. 96-226, §104(a), 94 Stat. 314. Oct. 26, 1970, Pub. L. 91-510, §204(d)(1st sentence), 84 Stat. 1168; restated July 12, 1974, Pub. L. 93-344, §702(a), 88 Stat. 326.

HISTORICAL AND REVISION NOTES—CONTINUED

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
702(c)	31:1155(a). 31:51-1.	Oct. 26, 1970, Pub. L. 91-510, §205(a), 84 Stat. 1168. Jan. 2, 1975, Pub. L. 93-604, §501(a), 88 Stat. 1962.
702(d)	31:41(last sentence).	

In subsection (a), the words “instrumentality of the United States Government” are substituted for “establishment of the Government” for consistency. The words “created . . . to be” and 31:41(2d, 3d sentences) are omitted as executed.

Subsection (b) is substituted for 31:41(1st sentence last 14 words) and 42(a)(1st sentence words before comma) to eliminate unnecessary words and for consistency. The word “Deputy” is substituted for “Assistant” because of section 101 of the Act of July 9, 1971 (Pub. L. 92-51, 85 Stat. 143). The text of 31:1154(d)(1st sentence) and 1155(a) is omitted as unnecessary because the Comptroller General, as the head of the Office, has the authority to establish constituent parts of the Office to carry out duties and powers unless otherwise specified by law.

In subsection (c), the words “Administrator of General Services” are substituted for “the head of any Federal agency which exercises authority over such building” for clarity. The words “of the United States” are omitted as surplus.

Editorial Notes

AMENDMENTS

2004—Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office” in section catchline and subsec. (a).

1988—Subsecs. (c), (d). Pub. L. 100-545 redesignated subsec. (d) as (c) and struck out former subsec. (c) which directed Administrator of General Services to provide Comptroller General with space in General Accounting Office Building.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

Pub. L. 108-271, §8, July 7, 2004, 118 Stat. 814, provided that:

“(a) IN GENERAL.—The General Accounting Office is hereby redesignated the Government Accountability Office.

“(b) REFERENCES.—Any reference to the General Accounting Office in any law, rule, regulation, certificate, directive, instruction, or other official paper in force on the date of enactment of this Act [July 7, 2004] shall be considered to refer and apply to the Government Accountability Office.”

TRANSFERS AND TERMINATIONS OF FUNCTIONS

Pub. L. 104-316, title I, §101(a)–(d), Oct. 19, 1996, 110 Stat. 3826, 3827, provided that:

“(a) IN GENERAL.—

“(1) FUNCTIONS TRANSFERRED.—In any case in which a provision of law authorizing the performance of a function by the Comptroller General of the United States or the General Accounting Office [now Government Accountability Office] is amended by this title [see Tables for classification] to substitute another Federal officer, employee, or agency in that authorization, the authority under that provision to perform that function is transferred to the other Federal officer, employee, or agency.

“(2) FUNCTIONS TERMINATED.—In any case in which a provision of law authorizing the performance of a function by the Comptroller General of the United States or the General Accounting Office [now Government Accountability Office] is repealed by this Act [see Tables for classification], the authority under that provision to perform that function is terminated.