

INTERNATIONAL REFUGEE ORGANIZATION

Funds available for expenditure without regard to this section, see section 289c 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,¹ 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. 31:82f(related to disbursing officers).	Dec. 29, 1941, ch. 641, § 81, 4(related to § 1), 55 Stat. 875, 876. Apr. 28, 1942, ch. 247, § 301(1st par. proviso under heading “Bureau of Accounts” related to disbursing officers), 56 Stat. 244.

¹ So in original.

HISTORICAL AND REVISION NOTES—CONTINUED

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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, 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.

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 suffi-