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COMPTROLLER GENERAL OF THE UNITED STATES  
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Director, Corporation Audits Division

Herewith is a compilation of laws specifically applicable to the expenditures of Government corporations. A reasonable attempt has been made to include all such laws which supplement the provisions of corporate charters and pertinent annual appropriation acts and are of importance in making audits under the Government Corporation Control Act. However, three things should be kept in mind:

1. The compilation is not necessarily complete,
2. A number of the laws contain express restrictions as to their applicability, and
3. Specific provisions of corporate charters and related statutes may restrict applicability in the case of individual corporations.

(Signed) Lindsay G. Warren

Comptroller General  
of the United States

LAWS SPECIFICALLY APPLICABLE TO  
EXPENDITURES OF GOVERNMENT CORPORATIONS

A. Wholly owned

Administrative Expense Act of August 2, 1946 (Public Law 600, 60  
Stat. 806)

- Expenses on change of employees' headquarters (5 U.S.C. 73b-1)
- Auto mileage (5 U.S.C. 73a)\*
- Foreign travel to June 30, 1948 (5 U.S.C. 823 note)\*
- Travel of consultants and experts (5 U.S.C. 73b-2)
- Lowest first class fares (5 U.S.C. 73b)
- Travel to duty stations abroad (5 U.S.C. 73b-3)
- Trade-in allowance (5 U.S.C. 118d-1)
- Advertising for bids (41 U.S.C. 5)\*\*
- Witnesses at hearings (5 U.S.C. 95a)
- Advances of public funds (31 U.S.C. 529)\*\*
- Delegation of authority (5 U.S.C. 22a)
- Special clothing (5 U.S.C. 118g)
- Awards for suggestions (5 U.S.C. 116a)
- Hire of experts and consultants (5 U.S.C. 55a)
- Purchase and hire of automobiles and aircraft (5 U.S.C. 77 and 78)
- Publication of advertisements in the District of Columbia  
(44 U.S.C. 321)

Federal Property and Administrative Services Act of 1949 (63 Stat. 377)  
Procurement, utilization and disposal of property

Travel Expense Act of 1949 (63 Stat. 166)  
Payment of subsistence expense and allowance of mileage to  
civilian employees

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\* Replaced July 1, 1949, by Travel Expense Act of 1949.

\*\* See, also, Federal Property and Administrative Services Act of 1949.

Government losses in Shipment Act (5 U.S.C. 134)  
Procurement of insurance on shipments of valuables

Tort Claims Procedure (28 U.S.C. 2671)

Office Space in District of Columbia (40 U.S.C. 129)\*

Classification Act of 1949 (Public Law 429 - 81st Congress)

Walsh-Healey Act (41 U.S.C. 35)  
Contracts for material and supplies exceeding \$10,000

Federal Employees' Compensation Act Amendments of 1949 (Public Law  
357 - 81st Congress)

B. Wholly owned and mixed ownership

Purchases from Federal penitentiaries (18 U.S.C. 4124)

State checks (31 U.S.C. 132)

Political contributions (2 U.S.C. 251)

Dual compensation in employment (5 U.S.C. 59a and 62, cf. 23 Comp. Gen. 815)

Consolidation of accounts for agencies subject to Control Act  
(63 Stat. 631, 662)

Establishment of personnel ceilings by Bureau of the Budget (5 U.S.C. 947)

Availability of funds to pay increases for personal services  
(31 U.S.C. 694)

Disposal of Federal Records (44 U.S.C. 366 and 401, 9784, 11 F.R. 10909)

Hours of labor and annual leave (5 U.S.C. 30d)

Heirns, dependents and effects of employees dying abroad or away from  
official station (5 U.S.C. 103a)

Title 18 U.S.C., relating to crimes and criminal procedures, contains  
a number of provisions affecting the validity of contracts and  
claims.

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\* See section 407, Public Buildings Act of 1949, 63 Stat. 176, 199

**Note. Other specifically applicable  
laws of general interest**

**Duplicates for loss, stolen or destroyed securities (31 U.S.C. 738a)**

**Reorganization Act of 1949 (63 Stat. 203)**

**Laws authorizing detail of personnel**

**Central Intelligence Agency Act of 1949 (63 Stat. 208)**

**Atomic Energy Act of 1946 (42 U.S.C. 1810(b)(5)(B)(iv))**

**Public Health Service (42 U.S.C. 254)**

**Laws specifically excluding Government corporations**

**National Labor Relations Act (29 U.S.C. 151)**

**Securities Exchange Act of 1934 (15 U.S.C. 78a)**

**Trust Indenture Act of 1939 (15 U.S.C. 77aaa)**

**Public Utility Holding Company Act of 1935 (15 U.S.C. 79)**

**Investment Company Act of 1940 (15 U.S.C. 80a-1)**

**Investment Advisers Act of 1940 (15 U.S.C. 80b-1)**

**Securities Act of 1933 (15 U.S.C. 77a)**

**Title 28 U.S.C., relating to the Judiciary and judicial procedures.**

**Administration of oaths required in connection with employment  
(5 U.S.C. 16a)**

**Withholding employees' compensation (5 U.S.C. 46b)**

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