those officials may not delegate the duty to make the certifications. The certifications and records shall be kept in the agency —

\$ 1108(c)(1)

(1) in a form that makes audits and reconciliations easy; and

§ 1108(o)(2)

(2) for a period necessary to carry out audits and reconciliations.

§ 1108(d)

(d) To the extent practicable, the head of an agency shall —

\$ 1108(d)(1)

(1) provide information supporting the agency's budget request for its missions by function and subfunction (including the mission of each organizational unit of the agency); and

§ 1108(d)(2)

(2) relate the agency's programs to its missions.

§ 1108(e)

(e) Except as provided in subsection (f) of this section, an officer or employee of an agency (as defined in section 1101 of this title may submit to Congress or a committee of Congress an appropriations estimate or request, a request for an increase in that estimate or request, or a recommendation on meeting the financial needs of the Government only when requested by either House of Congress.

1108(1)

(f) The Interstate Commerce Commission shall submit to Congress copies of budget estimates, requests, and information (including personnel needs), legislative recommendations, prepared testimony for congressional hearings, and comments on legislation at the same time they are sent to the President or the Office of Management and Budget. An officer of an agency may not impose conditions on or impair communication by the Commission with Congress, or a committee or member of Congress, about the information.