moved by crediting the account of advances of the department and deducting the amount of the charge from an appropriation made available for advances to the department when—

- (1) relief has been granted or may be granted later to a disbursing official or agent of the department operating under an account of advances and under a law having no provision for removing charges outstanding in an account of advances; or
 - (2) the charge has been—
 - (A) outstanding in the account of advances of the department for 2 complete fiscal years; and
 - (B) certified by the head of the department as uncollectable.
- (c) Subsection (b) does not affect the financial liability of a disbursing official or agent.

HISTORICAL AND REVISION NOTES

Revised section	Source (U.S. Code)	Source (Statutes at Large)
2777(a)	31:536, 537.	June 5, 1920, ch. 240 (1st, 2d pars. under heading "Advances to Disburs- ing Officers"), 41 Stat. 975.
2777(b), (c).	31:539, 540. 31:95b (related to Army, Navy, Air Force).	June 19, 1878, ch. 312, §§1, 2, 20 Stat. 167. June 4, 1954, ch. 264, §1 (related to Army, Navy, Air Force), 68 Stat. 175; June 6, 1972, Pub. L. 92-310, §231(gg), 86 Stat. 213.

In the section, the words "disbursing official" are substituted for "disbursing officers" for consistency with other titles of the United States Code.

In subsection (a), before clause (1), the words "Secretary of a military department" are substituted for "Secretary of the Army" in 31:536 and for "Secretary of the Navy" in 31:539 because of 10:101(7). The title of Secretary of War was changed to Secretary 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). The Secretary of the Air Force is included because of sections 205(a) and 207(a) and (f) of the Act of July 26, 1947 (ch. 343, 61 Stat. 501, 502), and section 1 of the Act of August 10, 1956 (ch. 1041, 70A Stat. 488). In clause (1), the word "General" in 31:539 is omitted as surplus. In clause (3), the words "and 'Pay of the Navy' shall be used only for its legitimate purpose, as provided by law" are omitted as unnecessary. In clause (5), the words "by pay and counterwarrant" in 31:537 and 540 are omitted as unnec-

In subsection (b), before clause (1), the word "appropriate" is omitted as surplus. The words "deducting the amount of the charge from" are substituted for "debiting" for clarity. In clause (2)(B), the word "concerned" is omitted as surplus.

In subsection (c), the words "in any way" and "of the United States" are omitted as surplus.

AMENDMENTS

1996—Subsec. (b)(2)(B). Pub. L. 104–316 struck out "to the Comptroller General" after "head of the department".

1984—Subsec. (c). Pub. L. 98–525 struck out "of this section" after "Subsection (b)".

[§ 2778. Repealed. Pub. L. 104–316, title I, § 105(d), Oct. 19, 1996, 110 Stat. 3830]

Section, added Pub. L. 97-258, \$2(b)(8)(B), Sept. 13, 1982, 96 Stat. 1055, related to management of accounts of military departments by Comptroller General.

§ 2779. Use of funds because of fluctuations in currency exchange rates of foreign countries

- (a) Transfers Back to Foreign Currency Fluctuations Appropriation.—(1) Funds transferred from the appropriation "Foreign Currency Fluctuations, Defense" may be transferred back to the appropriation—
 - (A) when the funds are not needed to pay obligations incurred because of fluctuations in currency exchange rates of foreign countries in the appropriation to which the funds were originally transferred; and
 - (B) because of subsequent favorable fluctuations in the rates or because other funds are, or become, available to pay the obligations.
- (2) A transfer back to the Foreign Currency Fluctuations, Defense appropriation may not be made after the end of the second fiscal year after the fiscal year that the appropriation to which the funds were originally transferred is available for obligation.
- (b) Funding for Losses in Military Construction and Family Housing.—(1) One hundred million dollars, plus \$25,000,000 from Family Housing, Defense, are appropriated to the Secretary of Defense, to remain available until spent. The appropriation is available only to provide funds to eliminate losses in military construction or expenses of family housing for the Department of Defense caused by fluctuations in currency exchange rates of foreign countries that changed after a budget request was submitted to Congress.
- (2) Funds provided under this subsection are merged with and are available for the same purpose and for the same time period as the appropriation to which they are applied. An authorization or limitation limiting the amount that may be obligated or spent is increased to the extent necessary to reflect fluctuations in exchange rates from those used in preparing the budget submission.
- (3) An obligation payable in the currency of a foreign country may be recorded as an obligation based on exchange rates used in preparing a budget submission. A change reflecting fluctuations in the exchange rate may be recorded as a disbursement is made.
- (c) Transfers to Military Personnel Accounts.—The Secretary of Defense may transfer funds to military personnel appropriations for a fiscal year out of funds available to the Department of Defense for that fiscal year under the appropriation "Foreign Currency Fluctuations, Defense".
- (d) Transfers to Foreign Currency Fluctuations Account.—(1) The Secretary of Defense may transfer to the appropriation "Foreign Currency Fluctuations, Defense" unobligated amounts of funds appropriated for operation and maintenance and unobligated amounts of funds appropriated for military personnel.
- (2) Any transfer from an appropriation under paragraph (1) shall be made not later than the