

In subsection (c), the words “Subject to subsection (b)” are substituted for the words “in the proportions hereinbefore indicated”.

In subsection (d), the words “If he considers it in the best interest of the United States” are substituted for the words “when in his opinion the interests of the Government are best served by such action”. The words “before, or at the time of” are substituted for the words “either on \* \* \* or prior thereto”.

In subsection (e), the words “member” and “his” are substituted for the words “officer or soldier”. The words “or implement” are omitted as surplusage.

In subsection (f), the words “or if an article of military supply with whose issue a commissioned officer is charged is damaged” are substituted for 10:872 (last sentence). The words “that he was not at fault” are substituted for the words “that said deficiency [such damage] was not occasioned by any fault on his part”.

In subsection (g), the words “bought on credit under section 4621(a)(1) of this title” are substituted for the words “designated by the officers of the Inspector-General’s Department of the Army and purchased on credit from commissaries of subsistence”.

#### 1958 ACT

The change [in subsec. (b)] reflects the opinion of the Judge Advocate General of the Air Force (June 10, 1957) that the term “rate of pay”, as used in the source law for section 4837(b) (Act of May 22, 1928, ch. 676 (45 Stat. 698), as amended), included special pay and incentive pay.

The change [in subsec. (f)] reflects the opinion of the Assistant General Counsel (Fiscal Matters), Department of Defense (July 19, 1957), that section 1304, Revised Statutes (formerly 10 U.S.C. 872), the source law for this section, applied to warrant officers as well as to commissioned officers.

#### AMENDMENTS

2008—Subsec. (a). Pub. L. 110-181 made technical correction to directory language of Pub. L. 109-364, § 673(a)(1). See 2006 Amendment note below.

2006—Pub. L. 109-163 amended section catchline and text generally. Prior to amendment, text read as follows: “If he considers it in the best interest of the United States, the Secretary may have remitted or cancelled any part of an enlisted member’s indebtedness to the United States or any of its instrumentalities remaining unpaid before, or at the time of, that member’s honorable discharge.”

Subsec. (a). Pub. L. 109-364, § 673(e)(1), substituted “The Secretary of the Army” for “If the Secretary considers it to be in the best interest of the United States, the Secretary” and inserted “, but only if the Secretary considers such action to be in the best interest of the United States” before period at end.

Pub. L. 109-364, § 673(a)(1), as amended by Pub. L. 110-181, substituted “of a person to the United States or any instrumentality of the United States incurred while the person was serving on active duty as a member of the Army” for “of a member of the Army on active duty, or a member of a reserve component of the Army in an active status, to the United States or any instrumentality of the United States incurred while the member was serving on active duty”.

Subsecs. (b) to (d). Pub. L. 109-364, § 673(a)(2), redesignated subsecs. (c) and (d) as (b) and (c), respectively, and struck out heading and text of former subsec. (b). Text read as follows: “The Secretary may exercise the authority in subsection (a) with respect to a member—

“(1) while the member is on active duty or in active status, as the case may be;

“(2) if discharged from the armed forces under honorable conditions, during the one-year period beginning on the date of such discharge; or

“(3) if released from active status in a reserve component, during the one-year period beginning on the date of such release.”

1980—Pub. L. 96-513, substituted “remission or cancellation of indebtedness of enlisted members” for “de-

ductions from pay” in section catchline, and in text substituted “If he” for “(d) If he”.

1962—Pub. L. 87-649 repealed subsecs. (a) to (c) and (e) to (g) which related to deductions from pay. See subsecs. (b) to (g), respectively, of section 1007 of Title 37, Pay and Allowances of the Uniformed Services.

1958—Subsec. (b). Pub. L. 85-861, § 33(a)(27)(A), substituted “his pay for that month” for “his basic pay for that month”.

Subsec. (f). Pub. L. 85-861, § 33(a)(27)(B), substituted “an officer” for “a commissioned officer” in two places.

#### EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-181, div. A, title X, § 1063(c), Jan. 28, 2008, 122 Stat. 322, provided that the amendment made by section 1063(c)(7)(A) is effective as of Oct. 17, 2006, and as if included in the John Warner National Defense Authorization Act for Fiscal Year 2007, Pub. L. 109-364, as enacted.

#### TERMINATION DATE OF 2006 AMENDMENT

Pub. L. 109-163, div. A, title VI, § 683(a)(3), Jan. 6, 2006, 119 Stat. 3322, which provided for termination of amendments by Pub. L. 109-163, § 683(a), amending this section and the analysis to this chapter, on Dec. 31, 2007, and restoration of provisions as in effect on the day before Jan. 6, 2006, was repealed by Pub. L. 109-364, div. A, title VI, § 673(a)(3), Oct. 17, 2006, 120 Stat. 2271.

#### EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-513 effective Dec. 12, 1980, see section 701(b)(3) of Pub. L. 96-513, set out as a note under section 101 of this title.

#### EFFECTIVE DATE OF 1962 AMENDMENT

Amendment by Pub. L. 87-649 effective Nov. 1, 1962, see section 15 of Pub. L. 87-649, set out as an Effective Date note preceding section 101 of Title 37, Pay and Allowances of the Uniformed Services.

#### EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-861 effective Aug. 10, 1956, see section 33(g) of Pub. L. 85-861, set out as a note under section 101 of this title.

#### REGULATIONS

Pub. L. 109-364, div. A, title VI, § 673(d), Oct. 17, 2006, 120 Stat. 2272, provided that: “The Secretary of Defense shall prescribe the regulations required for purposes of sections 4837, 6161, and 9837 of title 10, United States Code, as amended by this section, not later than March 1, 2007.”

### § 4838. Settlement of accounts: affidavit of company commander

In the settlement of the accounts of the commanding officer of a company for clothing and other military supplies, his affidavit may be received to show—

(1) that vouchers or company books were lost;

(2) anything tending to prove that any apparent deficiency of those articles was caused by unavoidable accident, or by loss in actual service without his fault; or

(3) that all or part of the clothing and supplies was properly used.

The affidavit may be used as evidence of the facts set forth, with or without other evidence, as determined by the Secretary of the Army to be just and proper under the circumstances.

(Aug. 10, 1956, ch. 1041, 70A Stat. 274.)

HISTORICAL AND REVISION NOTES

<i>Revised section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
4838 .....	10:1302.	R.S. 225 (less 1st sentence); added Feb. 27, 1877, ch. 69 (3d par.), 19 Stat. 241.

The word “anything” is substituted for the words “any matter or circumstance”. The words “properly used” are substituted for the words “legally used and appropriated”. The words “of the case” are omitted as surplusage.

**§ 4839. Settlement of accounts: oaths**

The Secretary of the Army may detail any employee of the Department of the Army to administer oaths required by law in the settlement of an officer’s stores, and ordnance” to conform to section 4838 of this title. The words “person to whom administered” are substituted for the words “parties taking them”. The words “for the purpose of” are omitted as surplusage.

(Aug. 10, 1956, ch. 1041, 70A Stat. 274.)

HISTORICAL AND REVISION NOTES

<i>Revised section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
4839 .....	10:1303.	R.S. 225 (1st sentence).

The words “and other military supplies” are substituted for the words “camp and garrison equipage, quartermaster’s stores, and ordnance” to conform to section 4838 of this title. The words “person to whom administered” are substituted for the words “parties taking them”. The words “for the purpose of” are omitted as surplusage.

**§ 4840. Final settlement of officer’s accounts**

Before final payment upon discharge may be made to an officer of the Army who has been accountable or responsible for public property, he must obtain a certificate of nonindebtedness to the United States from each officer to whom he was accountable or responsible for property. He must also make an affidavit, certified by his commanding officer to be correct, that he is not accountable or responsible for property to any other officer. An officer who has not been responsible for public property must make an affidavit of that fact, certified by his commanding officer. Compliance with this section warrants the final payment of the officer concerned.

(Aug. 10, 1956, ch. 1041, 70A Stat. 274.)

HISTORICAL AND REVISION NOTES

<i>Revised section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
4840 .....	10:878.	Jan. 12, 1899, ch. 46, § 2, 30 Stat. 784.

The words “Before final payment upon discharge may be made” are substituted for the words “shall warrant their final payment”. The words “at any time” are omitted as surplusage. The word “must” is substituted for the words “shall be required \* \* \* to”. The words “He must also make” are substituted for the words “accompanied by”. The words “from each officer to whom he was accountable or responsible for property” are substituted for the words “from only such of the bureaus of the Department of the Army to which the property for which they were accountable or responsible pertains”, since there is no longer a bureau structure within the Department of the Army. The words

“that he is not accountable or responsible for property to any other officer” are substituted for the words “accompanied by the affidavits of officers, of nonaccountability or nonresponsibility to other bureaus of the Department of the Army”, for the same reason. The reference to certificates from the General Accounting Office is omitted as obsolete. The last sentence is substituted for 10:878 (last 18 words). The last proviso of section 2 of the act of January 12, 1899, ch. 46, 30 Stat. 784, is not contained in 10:878. It is also omitted from the revised section, since it related to authority of mustering officers to administer oaths and the general authority to administer oaths is now contained in section 936 of this title (article 136 of the Uniform Code of Military Justice).

**§ 4841. Payment of small amounts to public creditors**

When authorized by the Secretary of the Army, a disbursing official of Army subsistence funds may keep a limited amount of those funds in the personal possession and at the risk of the disbursing official to pay small amounts to public creditors.

(Added Pub. L. 97-258, § 2(b)(10)(B), Sept. 13, 1982, 96 Stat. 1056.)

HISTORICAL AND REVISION NOTES

<i>Revised section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
4841 .....	31:493.	Mar. 2, 1907, ch. 251 (proviso on p. 1166), 34 Stat. 1166.

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 word “When” is substituted for “as shall from time to time be” to eliminate unnecessary words. The words “disbursing official” are substituted for “Officers intrusted with the disbursement” for consistency.

**§ 4842. Settlement of accounts of line officers**

The Comptroller General shall settle the account of a line officer of the Army for pay due the officer even if the officer cannot account for property entrusted to the officer or cannot make a monthly report or return, when the Comptroller General is satisfied that the inability to account for property or make a report or return was the result of the officer having been a prisoner, or of an accident or casualty of war.

(Added Pub. L. 97-258, § 2(b)(10)(B), Sept. 13, 1982, 96 Stat. 1057.)

HISTORICAL AND REVISION NOTES

<i>Revised section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
4842 .....	31:44 (1st sentence).	June 10, 1921, ch. 18, § 304 (1st par. 1st sentence), 42 Stat. 24.
	31:95.	R.S. § 278.

The words “Comptroller General” are substituted for “General Accounting Office” for consistency. The words “audit and” are omitted as surplus. The words “for their services as such” and “by the affidavit of the officer or otherwise” are omitted as surplus. The words “to account for property or make a report or return” are added for clarity. The words “in the hands of the enemy” are omitted as surplus.