ments and information as the Comptroller General may deem necessary to inform the Congress of the financial operations and condition of the Endowment, together with such recommendations with respect thereto as he may deem advisable. The report shall also show specifically any program, expenditure, or other financial transaction or undertaking observed in the course of the audit, which, in the opinion of the Comptroller General, has been carried on or made contrary to the requirements of this subchapter. A copy of each report shall be furnished to the President and to the Endowment at the time submitted to the Congress.

(g) Audits by United States Information Agency

The financial transactions of the Endowment for each fiscal year shall be audited by the United States Information Agency under the conditions set forth in subsection (f)(1).

(h) Recordkeeping requirements; audit and examination of books, etc.

(1) The Endowment shall ensure that each recipient of assistance provided through the Endowment under this subchapter keeps separate bank accounts or separate self-balancing ledger accounts with respect to such assistance and such records as may be reasonably necessary to fully disclose the amount and the disposition by such recipient of the proceeds of such assistance, the total cost of the project or undertaking in connection with which such assistance is given or used, and the amount and nature of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

(2) The Endowment shall ensure that it, or any of its duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient that are pertinent to assistance provided through the Endowment under this subchapter. The Comptroller General of the United States or any of his duly authorized representatives shall also have access thereto for such purpose.

(i) Annual report; contents; testimony respecting report

Not later than February 1 of each year, the Endowment shall submit an annual report for the preceding fiscal year to the President for transmittal to the Congress. The report shall include a comprehensive and detailed report of the Endowment's operations, activities, financial condition, and accomplishments under this subchapter and may include such recommendations as the Endowment deems appropriate. The Board members and officers of the Endowment shall be available to testify before appropriate committees of the Congress with respect to such report, the report of any audit made by the Comptroller General pursuant to subsection (f), or any other matter which any such committee may determine.

(j) Grantee; conflict of interest

After January 31, 1993, no member of the Board of the Endowment may be a member of the board of directors or an officer of any grantee of the National Endowment for Democracy which receives more than 5 percent of the funds of the Endowment for any fiscal year.

(Pub. L. 98-164, title V, §504, Nov. 22, 1983, 97 Stat. 1040; Pub. L. 99-93, title II, §210(b), (d), Aug. 16, 1985, 99 Stat. 432; Pub. L. 100-204, title II, §211, Dec. 22, 1987, 101 Stat. 1376; Pub. L. 102-138, title II, §§211(d), 215, Oct. 28, 1991, 105 Stat. 695, 697; Pub. L. 103-236, title II, §228, Apr. 30, 1994, 108 Stat. 423; Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814.)

Amendments

2004—Subsec. (f)(1). Pub. L. 108–271 substituted "Government Accountability Office" for "General Accounting Office" in two places.

1994—Subsec. (h)(1). Pub. L. 103-236 substituted "bank accounts or separate self-balancing ledger accounts" for "accounts".

1991—Subsec. (g). Pub. L. 102–138, §211(d), substituted "shall" for "may also" before "be audited".

Subsec. (j). Pub. L. 102-138, §215, added subsec. (j).

1987—Subsec. (h)(1). Pub. L. 100–204 inserted "separate accounts with respect to such assistance and" after "keeps".

1985—Subsecs. (g) to (i). Pub. L. 99–93 added subsec. (g), redesignated existing subsecs. (g) and (h) as (h) and (i), respectively, and in subsec. (i) substituted "February 1" for "December 31".

TRANSFER OF FUNCTIONS

United States Information Agency (other than Broadcasting Board of Governors and International Broadcasting Bureau) abolished and functions transferred to Secretary of State, see sections 6531 and 6532 of this title.

§ 4414. Requirements relating to the Endowment and its grantees

(a) Partisan politics

(1) Funds may not be expended, either by the Endowment or by any of its grantees, to finance the campaigns of candidates for public office.

(2) No funds granted by the Endowment may be used to finance activities of the Republican National Committee or the Democratic National Committee.

(3) No grants may be made to any institute, foundation, or organization engaged in partisan activities on behalf of the Republican or Democratic National Committee, on behalf of any candidate for public office, or on behalf of any political party in the United States.

(b) Consultation with Department of State

The Endowment shall consult with the Department of State on any overseas program funded by the Endowment prior to the commencement of the activities of that program.

(Pub. L. 98-164, title V, §505, as added Pub. L. 99-93, title II, §210(a), Aug. 16, 1985, 99 Stat. 431.)

§4415. Freedom of information

(a) Compliance with Freedom of Information Act

Notwithstanding the fact that the Endowment is not an agency or establishment of the United States Government, the Endowment shall fully comply with all of the provisions of section 552 of title 5.

(b) Publication in Federal Register

For purposes of complying pursuant to subsection (a) with section 552(a)(1) of such title,