

ity. The words “starting on or after October 1, 1980” are omitted as executed. The words “audit by the Comptroller General under” and “the Chairmen of” are omitted as surplus.

In subsection (c), the words “proceeding pursuant to the provisions of paragraph (1) of this subsection” and “the safety of” are omitted as surplus.

Subsection (d)(1) is substituted for 31:67(f)(1)(last sentence) to eliminate unnecessary words.

In subsection (e), the words “from the provisions of paragraph (1)” are omitted as surplus.

#### REFERENCES IN TEXT

The Central Intelligence Agency Act of 1949, referred to in subssecs. (d)(2) and (e), is act June 20, 1949, ch. 227, 63 Stat. 208, which was formerly classified generally to section 403a et seq. of Title 50, War and National Defense, prior to editorial reclassification in Title 50, and is now classified generally to chapter 46 (§3501 et seq.) of Title 50. Section 8 of the Act is now classified to section 3510 of Title 50. For complete classification of this Act to the Code, see Tables.

#### CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

Committee on Government Operations of House of Representatives treated as referring to Committee on Government Reform and Oversight of House of Representatives by section 1(a) of Pub. L. 104-14, set out as a note preceding section 21 of Title 2, The Congress. Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and Government Reform of House of Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007.

#### TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions of law requiring submittal to Congress of any annual, semiannual, or other regular periodic report listed in House Document No. 103-7 (in which the reporting requirement under subsec. (b) of this section is listed on page 42), see section 3003 of Pub. L. 104-66, as amended, and section 1(a)(4) [div. A, §1402(1)] of Pub. L. 106-554, set out as notes under section 1113 of this title.

### § 3525. Auditing nonappropriated fund activities

(a) The Comptroller General may audit—

(1) the operations and accounts of each nonappropriated fund and related activities authorized or operated by the head of an executive agency to sell goods or services to United States Government personnel and their dependents;

(2) accounting systems and internal controls of the fund and related activities; and

(3) internal or independent audits or reviews of the fund and related activities.

(b) The head of each executive agency promptly shall provide the Comptroller General with—

(1) a copy of the annual report of a nonappropriated fund and related activities subject to this section when the Comptroller General—

(A) requires a report for a designated class of each fund and related activities having gross sales receipts of more than \$100,000 a year; or

(B) specifically requests a report for another fund and related activities; and

(2) a statement on the yearly financial operations, financial condition, and cash flow and other yearly information about the fund and related activities that the head of the agency and the Comptroller General agree on if the information is not included in the annual report.

(c) Records and property of a fund and related activities subject to this section shall be made available to the Comptroller General to the extent the Comptroller General considers necessary.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 963.)

#### HISTORICAL AND REVISION NOTES

| Revised Section | Source (U.S. Code)        | Source (Statutes at Large)                         |
|-----------------|---------------------------|----------------------------------------------------|
| 3525(a) .....   | 31:135(a)(1st sentence).  | Jan. 2, 1975, Pub. L. 93-604, §301, 88 Stat. 1961. |
| 3525(b) .....   | 31:135(b).                |                                                    |
| 3525(c) .....   | 31:135(a)(last sentence). |                                                    |

In the section, the words “the head of” are added for consistency.

In subsection (a), before clause (1), the words “unless otherwise provided by law” are omitted as surplus. The words “may audit” are substituted for “shall . . . be subject to review” for consistency. The words “in accordance with such principles and procedures and under such rules and regulations as he may prescribe” are omitted as unnecessary because of section 711 of the revised title. In clause (1), the words “(including central funds)” and “military or other . . . such as the Army and Air Force Exchange Service, Navy Exchanges, Marine Corps Exchanges, Coast Guard Exchanges, Exchange Councils of the National Aeronautics and Space Administration, commissaries, clubs, and theaters” are omitted as surplus.

In subsection (b), before clause (1), the words “the Comptroller General” are added for clarity. In clause (1)(B), the words “for another fund and related activities” are substituted for “in any other case” for clarity.

In subsection (c), the words “and his duly authorized representatives” are omitted as unnecessary. The words “Records . . . shall be made available” are substituted for “shall have access to those books, accounts, records, documents, reports, files, and other papers, things” for consistency in the revised title and with other titles of the United States Code.

### § 3526. Settlement of accounts

(a) The Comptroller General shall settle all accounts of the United States Government and supervise the recovery of all debts finally certified by the Comptroller General as due the Government.

(b) A decision of the Comptroller General under section 3529 of this title is conclusive on the Comptroller General when settling the account containing the payment.

(c)(1) The Comptroller General shall settle an account of an accountable official within 3 years after the date the Comptroller General receives the account. A copy of the certificate of settlement shall be provided the official.

(2) The settlement of an account is conclusive on the Comptroller General after 3 years after the account is received by the Comptroller General. However, an amount may be charged against the account after the 3-year period when