

Government to furnish building sites for Red Cross chapters or any eleemosynary institution at any other place.”

**§ 300109. Endowment fund**

The endowment fund of the corporation shall be kept and invested under the management and control of a board of trustees elected by the board of governors. The corporation shall prescribe policies and regulations on terms and tenure of office, accountability, and expenses of the board of trustees.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1493; Pub. L. 110-26, §9, May 11, 2007, 121 Stat. 109.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
300109 .....	36:9.	Jan. 5, 1905, ch. 23, §8, as added June 23, 1910, ch. 372, §2, 36 Stat. 604; May 8, 1947, ch. 50, §7, 61 Stat. 83.

The words “from time to time” are omitted [as] unnecessary.

AMENDMENTS

2007—Pub. L. 110-26 struck out “nine” before “trustees elected” in first sentence and substituted “The corporation shall prescribe policies and regulations on terms and tenure of office, accountability, and expenses of the board of trustees.” for “The board of governors shall prescribe regulations on terms and tenure of office, accountability, and expenses of the board of trustees.”

**§ 300110. Annual report and audit**

(a) SUBMISSION OF REPORT.—As soon as practicable after the end of the corporation’s fiscal year, which may be changed from time to time by the board of governors, the corporation shall submit a report to the Secretary of Defense on the activities of the corporation during such fiscal year, including a complete, itemized report of all receipts and expenditures.

(b) AUDITING OF REPORT AND SUBMISSION TO CONGRESS.—The Secretary shall audit the report and submit a copy of the audited report to Congress.

(c) PAYMENT OF AUDIT EXPENSES.—The corporation shall reimburse the Secretary each year for auditing its accounts. The amount paid shall be deposited in the Treasury of the United States as a miscellaneous receipt.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1493; Pub. L. 110-26, §10, May 11, 2007, 121 Stat. 109.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
300110(a)-(c)	36:6.	Jan. 5, 1905, ch. 23, §6, 33 Stat. 602; Feb. 27, 1917, ch. 137, 39 Stat. 946; July 17, 1953, ch. 222, §4(c), 67 Stat. 179.
	36:7.	May 29, 1920, ch. 214, §1 (1st complete par. on p. 659), 41 Stat. 659; July 17, 1953, ch. 222, §5, 67 Stat. 179.

In subsection (a), the words “make and”, “next preceding”, and “full” are omitted as unnecessary. The word “activities” is substituted for “proceedings” for consistency in the revised title. The words “all receipts

and expenditures” are substituted for “receipts and expenditures of whatever kind” to eliminate unnecessary words.

In subsections (b) and (c), the word “Secretary” is substituted for “Department of Defense” for consistency.

AMENDMENTS

2007—Subsec. (a). Pub. L. 110-26 reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “As soon as practicable after July 1 of each year, the corporation shall submit a report to the Secretary of Defense on the activities of the corporation during the fiscal year ending June 30, including a complete, itemized report of all receipts and expenditures.”

**§ 300111. Authority of the Comptroller General of the United States**

The Comptroller General of the United States is authorized to review the corporation’s involvement in any Federal program or activity the Government carries out under law.

(Added Pub. L. 110-26, §11(a), May 11, 2007, 121 Stat. 109.)

PRIOR PROVISIONS

A prior section 300111 was renumbered section 300113 of this title.

**§ 300112. Office of the Ombudsman**

(a) ESTABLISHMENT.—The corporation shall establish an Office of the Ombudsman with such duties and responsibilities as may be provided in the bylaws or a resolution of the board of governors.

(b) REPORT.—

(1) IN GENERAL.—The Office of the Ombudsman shall submit annually to the appropriate Congressional committees a report concerning any trends and systemic matters that the Office of the Ombudsman has identified as confronting the corporation.

(2) APPROPRIATE CONGRESSIONAL COMMITTEES.—For purposes of paragraph (1), the appropriate Congressional committees are the following committees of Congress:

(A) SENATE COMMITTEES.—The appropriate Congressional committees of the Senate are—

- (i) the Committee on Finance;
- (ii) the Committee on Foreign Relations;
- (iii) the Committee on Health, Education, Labor, and Pensions;
- (iv) the Committee on Homeland Security and Governmental Affairs; and
- (v) the Committee on the Judiciary.

(B) HOUSE COMMITTEES.—The appropriate Congressional committees of the House of Representatives are—

- (i) the Committee on Energy and Commerce;
- (ii) the Committee on Foreign Affairs;
- (iii) the Committee on Homeland Security;
- (iv) the Committee on the Judiciary; and
- (v) the Committee on Ways and Means.

(Added Pub. L. 110-26, §11(a), May 11, 2007, 121 Stat. 110.)