made by this subsection [amending this section, sections 6161 and 9837 of this title, and section 461 of Title 14, Coast Guard] shall take effect on the date of the enactment of this Act [Dec. 23, 2016], and shall apply with respect to debt incurred on or after October 7, 2001."

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to this chapter, on Dec. 31, 2007, and restoration of provisions as in effect on the day before Jan. 6, 2006, was repealed by Pub.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 [now 7837, 8271, and 9837] of title 10, United States Code, as amended by this section, not later than March 1, 2007."

§7838. 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, §4838; renumbered §7838, Pub. L. 115-232, div. A, title VIII, §808(d), Aug. 13, 2018, 132 Stat. 1839.)

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

HISTORICAL AND REVISION NOTES

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.

Amendments

 $2018\mathrm{--Pub.}$ L. 115–232 renumbered section 4838 of this title as this section.

EFFECTIVE DATE OF 2018 AMENDMENT

Amendment by Pub. L. 115-232 effective Feb. 1, 2019, with provision for the coordination of amendments and special rule for certain redesignations, see section 800 of Pub. L. 115-232, set out as a note preceding section 3001 of this title.

§7839. 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 accounts for clothing and other military supplies. An oath administered under this section shall be without expense to the person to whom it is administered.

(Aug. 10, 1956, ch. 1041, 70A Stat. 274, §4839; renumbered §7839, Pub. L. 115-232, div. A, title VIII, §808(d), Aug. 13, 2018, 132 Stat. 1839.)

HISTORICAL AND REVISION NOTES

Revised section	Source (U.S. Code)	Source (Statutes at Large)
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.

Amendments

 $2018\mbox{--}\mbox{Pub. L}.$ 115–232 renumbered section 4839 of this title as this section.

EFFECTIVE DATE OF 2018 AMENDMENT

Amendment by Pub. L. 115-232 effective Feb. 1, 2019, with provision for the coordination of amendments and special rule for certain redesignations, see section 800 of Pub. L. 115-232, set out as a note preceding section 3001 of this title.

§7840. 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, §4840; renumbered §7840, Pub. L. 115-232, div. A, title VIII, §808(d), Aug. 13, 2018, 132 Stat. 1839.)

HISTORICAL AND REVISION NOTES

Revised section	Source (U.S. Code)	Source (Statutes at Large)
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).

AMENDMENTS

 $2018\mathrm{--Pub}.$ L. 115–232 renumbered section 4840 of this title as this section.

EFFECTIVE DATE OF 2018 AMENDMENT

Amendment by Pub. L. 115-232 effective Feb. 1, 2019, with provision for the coordination of amendments and special rule for certain redesignations, see section 800 of Pub. L. 115-232, set out as a note preceding section 3001 of this title.

§7841. 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, §4841; renumbered §7841, Pub. L. 115-232, div. A, title VIII, §808(d), Aug. 13, 2018, 132 Stat. 1839.)

HISTORICAL AND REVISION NOTES

Revised section	Source (U.S. Code)	Source (Statutes at Large)
4841	31:493.	Mar. 2, 1907, ch. 251 (pro- viso 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.

Amendments

 $2018\mbox{--}Pub.$ L. 115–232 renumbered section 4841 of this title as this section.

EFFECTIVE DATE OF 2018 AMENDMENT

Amendment by Pub. L. 115-232 effective Feb. 1, 2019, with provision for the coordination of amendments and special rule for certain redesignations, see section 800 of Pub. L. 115-232, set out as a note preceding section 3001 of this title.

§7842. 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, §4842; renumbered §7842, Pub. L. 115-232, div. A, title VIII, §808(d), Aug. 13, 2018, 132 Stat. 1839.)

HISTORICAL AND REVISION NOTES

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

PRIOR PROVISIONS

Prior sections 7851 to 7854, 7861 to 7863, 7881, and 7901 to 7903 were renumbered sections 8901 to 8904, 8911 to 8913, 8921, and 8931 to 8933 of this title, respectively.

A prior section 7911, Pub. L. 110-181, div. A, title III, §377(a), Jan. 28, 2008, 122 Stat. 84, related to issuance of arms, tentage, and equipment for educational institutions not maintaining units of the Reserve Officers' Training Corps, prior to repeal by Pub. L. 112-239, div. A, title V, §552(b), Jan. 2, 2013, 126 Stat. 1741.

Prior sections 7912, 7913, and 7921 were renumbered sections 8942, 8943, and 8951 of this title, respectively.

Amendments

 $2018\mathrm{--Pub.}$ L. 115–232 renumbered section 4842 of this title as this section.

EFFECTIVE DATE OF 2018 AMENDMENT

Amendment by Pub. L. 115-232 effective Feb. 1, 2019, with provision for the coordination of amendments and special rule for certain redesignations, see section 800 of Pub. L. 115-232, set out as a note preceding section 3001 of this title.

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