

for which the resources are intended, of United States bilateral or multilateral assistance and recommendations for modification of funding, if any;

(7) any incidents or reports of waste, fraud, and abuse of expenditures under subchapter I of this chapter;

(8) the amount of funds authorized to be appropriated pursuant to section 8412 that were used during the reporting period for administrative expenses or for audits and program reviews pursuant to the authority under sections 8411(c)(2) and 8413 of this title;

(9) a description of the expenditures made from any Chief of Mission Fund established pursuant to section 8411(c)(5) of this title during the period covered by the report, the purposes for which such expenditures were made, and a list of the recipients of any expenditures from the Chief of Mission Fund in excess of \$100,000;

(10) an accounting of assistance provided to Pakistan under subchapter I of this chapter, broken down into the categories set forth in section 8441(a)(6) of this title;

(11) an evaluation of efforts undertaken by the Government of Pakistan to—

(A) disrupt, dismantle, and defeat al Qaeda, the Taliban, and other extremist and terrorist groups in the FATA and settled areas;

(B) eliminate the safe havens of such forces in Pakistan;

(C) close terrorist camps, including those of Lashkar-e-Taiba and Jaish-e-Mohammed;

(D) cease all support for extremist and terrorist groups;

(E) prevent attacks into neighboring countries;

(F) increase oversight over curriculum in madrassas, including closing madrassas with direct links to the Taliban or other extremist and terrorist groups; and

(G) improve counterterrorism financing and anti-money laundering laws, apply for observer status for the Financial Action Task Force, and take steps to adhere to the United Nations International Convention for the Suppression of Financing of Terrorism;

(12) a detailed description of Pakistan's efforts to prevent proliferation of nuclear-related material and expertise;

(13) an assessment of whether assistance provided to Pakistan has directly or indirectly aided the expansion of Pakistan's nuclear weapons program, whether by the diversion of United States assistance or the reallocation of Pakistan's financial resources that would otherwise be spent for programs and activities unrelated to its nuclear weapons program;

(14) a detailed description of the extent to which funds obligated and expended pursuant to section 8422(b) of this title meet the requirements of such section; and

(15) an assessment of the extent to which the Government of Pakistan exercises effective civilian control of the military, including a description of the extent to which civilian executive leaders and parliament exercise oversight and approval of military budgets, the chain of command, the process of promotion for senior

military leaders, civilian involvement in strategic guidance and planning, and military involvement in civil administration.

(b) Government Accountability Office reports

(1) Pakistan Assistance Strategy Report

Not later than one year after the submission of the Pakistan Assistance Strategy Report pursuant to section 8441(a) of this title, the Comptroller General of the United States shall submit to the appropriate congressional committees a report that contains—

(A) a review of, and comments addressing, the Pakistan Assistance Strategy Report;

(B) recommendations relating to any additional actions the Comptroller General believes could help improve the efficiency and effectiveness of United States efforts to meet the objectives of this chapter;

(C) a detailed description of the expenditures made by Pakistan pursuant to grant assistance under section 2763 of this title (relating to the Foreign Military Financing program); and

(D) an assessment of the impact of the assistance on the security and stability of Pakistan.

(2) Certification report

Not later than 120 days after the date on which the President makes the certification described in section 8423(c) of this title for a fiscal year, the Comptroller General of the United States shall conduct an independent analysis of the certification described in such section and shall submit to the appropriate congressional committees a report containing the results of the independent analysis.

(c) Submission

The Secretary of State may submit the reports required by this section in conjunction with other reports relating to Pakistan required under other provisions of law, including sections 1116 and 1117 of the Supplemental Appropriations Act, 2009 (Public Law 111-32; 123 Stat. 1906 and 1907).

(d) Appropriate congressional committees defined

In this section, the term “appropriate congressional committees” means—

(1) the Committee on Appropriations, the Committee on Armed Services, and the Committee on Foreign Affairs of the House of Representatives; and

(2) the Committee on Appropriations, the Committee on Armed Services, and the Committee on Foreign Relations of the Senate.

(Pub. L. 111-73, title III, §302, Oct. 15, 2009, 123 Stat. 2077.)

Editorial Notes

REFERENCES IN TEXT

Sections 1116 and 1117 of the Supplemental Appropriations Act, 2009 (Public Law 111-32; 123 Stat. 1906 and 1907), referred to in subsec. (c), are not classified to the Code.

CHAPTER 92—COMPREHENSIVE IRAN SANCTIONS, ACCOUNTABILITY, AND DIVESTMENT

Sec.
8501. Findings.

Sec.

SUBCHAPTER I—SANCTIONS

- 8511. Definitions.
- 8512. Economic sanctions relating to Iran.
- 8513. Mandatory sanctions with respect to financial institutions that engage in certain transactions.
- 8513a. Imposition of sanctions with respect to the financial sector of Iran.
- 8513b. Expansion of, and reports on, mandatory sanctions with respect to financial institutions that engage in certain activities.
- 8514. Imposition of sanctions on certain persons who are responsible for or complicit in human rights abuses committed against citizens of Iran or their family members after the June 12, 2009, elections in Iran.
- 8514a. Imposition of sanctions with respect to the transfer of goods or technologies to Iran that are likely to be used to commit human rights abuses.
- 8514b. Imposition of sanctions with respect to persons who engage in censorship or other related activities against citizens of Iran.
- 8514c. Imposition of sanctions with respect to persons engaged in the diversion of goods intended for the people of Iran.
- 8515. Prohibition on procurement contracts with persons that export sensitive technology to Iran.
- 8516. Authority to implement United Nations Security Council resolutions imposing sanctions with respect to Iran.
- 8517. Increased capacity for efforts to combat unlawful or terrorist financing.
- 8518. Reports on investments in the energy sector of Iran.
- 8519. Reports on certain activities of foreign export credit agencies and of the Export-Import Bank of the United States.

SUBCHAPTER II—DIVESTMENT FROM CERTAIN COMPANIES THAT INVEST IN IRAN

- 8531. Definitions.
- 8532. Authority of State and local governments to divest from certain companies that invest in Iran.

SUBCHAPTER III—PREVENTION OF DIVERSION OF CERTAIN GOODS, SERVICES, AND TECHNOLOGIES TO IRAN

- 8541. Definitions.
- 8542. Identification of countries of concern with respect to the diversion of certain goods, services, and technologies to or through Iran.
- 8543. Destinations of Diversion Concern.
- 8544. Enforcement authority.

SUBCHAPTER IV—GENERAL PROVISIONS

- 8551. General provisions.

§ 8501. Findings

Congress makes the following findings:

(1) The illicit nuclear activities of the Government of Iran, combined with its development of unconventional weapons and ballistic missiles and its support for international terrorism, represent a threat to the security of the United States, its strong ally Israel, and other allies of the United States around the world.

(2) The United States and other responsible countries have a vital interest in working together to prevent the Government of Iran from acquiring a nuclear weapons capability.

(3) The International Atomic Energy Agency has repeatedly called attention to Iran's illicit

nuclear activities and, as a result, the United Nations Security Council has adopted a range of sanctions designed to encourage the Government of Iran to suspend those activities and comply with its obligations under the Treaty on the Non-Proliferation of Nuclear Weapons, done at Washington, London, and Moscow July 1, 1968, and entered into force March 5, 1970 (commonly known as the "Nuclear Non-Proliferation Treaty").

(4) The serious and urgent nature of the threat from Iran demands that the United States work together with its allies to do everything possible—diplomatically, politically, and economically—to prevent Iran from acquiring a nuclear weapons capability.

(5) The United States and its major European allies, including the United Kingdom, France, and Germany, have advocated that sanctions be strengthened should international diplomatic efforts fail to achieve verifiable suspension of Iran's uranium enrichment program and an end to its nuclear weapons program and other illicit nuclear activities.

(6) The Government of Iran continues to engage in serious, systematic, and ongoing violations of human rights, including suppression of freedom of expression and religious freedom, illegitimately prolonged detention, torture, and executions. Such violations have increased in the aftermath of the fraudulent presidential election in Iran on June 12, 2009.

(7) The Government of Iran has been unresponsive to President Obama's unprecedented and serious efforts at engagement, revealing that the Government of Iran is not interested in a diplomatic resolution, as made clear, for example, by the following:

(A) Iran's apparent rejection of the Tehran Research Reactor plan, generously offered by the United States and its partners, of potentially great benefit to the people of Iran, and endorsed by Iran's own negotiators in October 2009.

(B) Iran's ongoing clandestine nuclear program, as evidenced by its work on the secret uranium enrichment facility at Qom, its subsequent refusal to cooperate fully with inspectors from the International Atomic Energy Agency, and its announcement that it would build 10 new uranium enrichment facilities.

(C) Iran's official notification to the International Atomic Energy Agency that it would enrich uranium to the 20 percent level, followed soon thereafter by its providing to that Agency a laboratory result showing that Iran had indeed enriched some uranium to 19.8 percent.

(D) A February 18, 2010, report by the International Atomic Energy Agency expressing "concerns about the possible existence in Iran of past or current undisclosed activities related to the development of a nuclear payload for a missile. These alleged activities consist of a number of projects and sub-projects, covering nuclear and missile related aspects, run by military-related organizations."

(E) A May 31, 2010, report by the International Atomic Energy Agency expressing