

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 non-appropriated 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 non-appropriated 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

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
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 the Government has or may have lost money because the official acted fraudulently or criminally.

(3) A 3-year period under this subsection is suspended during a war.

(4) This subsection does not prohibit—

(A) recovery of public money illegally or erroneously paid;

(B) recovery from an official of a balance due the Government under a settlement within the 3-year period; or

(C) an official from clearing an account of questioned items as prescribed by law.

(d) On settling an account of the Government, the balance certified by the Comptroller General is conclusive on the executive branch of the Government. On the initiative of the Comptroller General or on request of an individual whose accounts are settled or the head of the agency to which the account relates, the Comptroller General may change the account within a year after settlement. The decision of the Comptroller General to change the account is conclusive on the executive branch.

(e) When an amount of money is expended under law for a treaty or relations with a foreign country, the President may—

(1) authorize the amount to be accounted for each year specifically by settlement of the Comptroller General when the President decides the amount expended may be made public; or

(2) make, or have the Secretary of State make, a certificate of the amount expended if the President decides the amount is not to be accounted for specifically. The certificate is a sufficient voucher for the amount stated in the certificate.

(f) The Comptroller General shall keep all settled accounts, vouchers, certificates, and related

papers until they are disposed of as prescribed by law.

(g) This subchapter does not prohibit the Comptroller General from suspending an item in an account to get additional evidence or explanations needed to settle an account.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 964.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3526(a)	31:44(1st sentence). 31:71(related to accounts). 31:538. 31:541.	June 10, 1921, ch. 18, §304(1st par.), 42 Stat. 24. R.S. §236(related to accounts); restated June 10, 1921, ch. 18, §305, 42 Stat. 24. June 5, 1920, ch. 240(3d par. under heading "Advances to Disbursing Officers"), 41 Stat. 975. June 19, 1878, ch. 312, §3, 20 Stat. 168.
3526(b)	31:44(1st sentence). 31:74(last par. words after 4th comma).	July 31, 1894, ch. 174, §8(1st par. less proviso, 3d par. 1st sentence words after semicolon, 4th par., 6th par. words after 4th comma), 28 Stat. 207, 208; Oct. 25, 1951, ch. 562, §3(1), 65 Stat. 639.
3526(c)	31:82i.	May 19, 1947, ch. 78, 61 Stat. 101; June 6, 1972, Pub. L. 92-310, §231(ee), 86 Stat. 213.
3526(d)	31:44. 31:74(1st par. 1st sentence).	
3526(e)	31:44(1st sentence). 31:107.	R.S. §291.
3526(f)	31:44(1st sentence). 31:74(2d par.).	
3526(g)	31:44(1st sentence). 31:74(1st par. last sentence).	

In the section, the words "Comptroller General" are substituted for "General Accounting Office" for consistency.

In subsection (a), the text of 31:538 and 541 is omitted as executed and obsolete. The words "either as debtor or creditor" in 31:71(related to accounts) and "and adjusted" are omitted as surplus. The last 17 words are added to restate that part of section 4 of the Act of July 31, 1894 (ch. 174, 28 Stat. 206), that was inadvertently repealed in the codification of title 5.

Subsection (b) is substituted for 31:74(last par. words after 4th comma) for clarity and consistency and because of the restatement.

In subsection (c)(1), the words "Effective three years after May 19, 1947" are omitted as executed. The words "monthly or quarterly . . . disbursing . . . or certifying" are omitted as surplus. The word "official" is substituted for "officer" for consistency in the revised title and with other titles of the United States Code. The words "a period of not to exceed", "in each case", and "involved" are omitted as surplus.

In subsection (c)(2), the words "final and", "the expiration of", and "date of" are omitted as surplus. The words "However, an amount may be charged against the account after the 3-year period when" are substituted for "to the extent that no further charges or debts shall be raised in such account thereafter except as to" for clarity and consistency.

Subsection (c)(3) is substituted for 31:82i(last proviso) to eliminate unnecessary words.

In subsection (c)(4), before clause (A), the words "Provided, That" and "Provided further, That" are omitted because of the restatement. In clause (A), the words "from any payee" and "to such payee" are omitted as surplus. In clause (B), the words "disbursing, accountable, or certifying", "found . . . made", and "as provided in this section" are omitted as surplus. In clause (C), the words "of his right at any time" and "existing" are omitted as surplus.

In subsection (d), the text of 31:44(last sentence) is omitted as executed. The words "final and" are omitted

as surplus. The words "an account of the Government" are substituted for "public" for consistency. The words "On the initiative of" and "after settlement" are added for clarity.

In subsection (e), before clause (1), the words "is expended" are substituted for "has been or shall be issued, from the Treasury" for clarity. The words "the purposes of" are omitted as surplus. The word "country" is substituted for "nations" for consistency in the revised title and with other titles of the Code. The words "in pursuance of any law" are omitted as surplus. In clause (1), the word "duly" is omitted as surplus. In clause (2), the words "if the President decides the amount is not to be accounted for specifically" are substituted for "as he may think it advisable not to specify" for clarity. The words "to have been expended" are omitted as surplus.

In subsection (f), the word "settled" is substituted for "which have been finally adjusted" for consistency. The words "together with" are omitted as surplus.

§ 3527. General authority to relieve accountable officials and agents from liability

(a) Except as provided in subsection (b) of this section, the Comptroller General may relieve a present or former accountable official or agent of an agency responsible for the physical loss or deficiency of public money, vouchers, checks, securities, or records, or may authorize reimbursement from an appropriation or fund available for the activity in which the loss or deficiency occurred for the amount of the loss or deficiency paid by the official or agent as restitution, when—

- (1) the head of the agency decides that—
 - (A) the official or agent was carrying out official duties when the loss or deficiency occurred, or the loss or deficiency occurred because of an act or failure to act by a subordinate of the official or agent; and
 - (B) the loss or deficiency was not the result of fault or negligence by the official or agent;
- (2) the loss or deficiency was not the result of an illegal or incorrect payment; and
- (3) the Comptroller General agrees with the decision of the head of the agency.

(b)(1) The Comptroller General shall relieve an official of the armed forces referred to in subsection (a) responsible for the physical loss or deficiency of public money, vouchers, or records, or a payment described in section 3528(a)(4)(A) of this title, or shall authorize reimbursement, from an appropriation or fund available for reimbursement, of the amount of the loss or deficiency paid by or for the official as restitution, when—

- (A) in the case of a physical loss or deficiency—
 - (i) the Secretary of Defense or the appropriate Secretary of the military department of the Department of Defense (or the Secretary of Homeland Security, in the case of a disbursing official of the Coast Guard when the Coast Guard is not operating as a service in the Navy) decides that the official was carrying out official duties when the loss or deficiency occurred;
 - (ii) the loss or deficiency was not the result of an illegal or incorrect payment; and
 - (iii) the loss or deficiency was not the result of fault or negligence by the official; or