

**TITLE 31 - MONEY AND FINANCE**  
**SUBTITLE III - FINANCIAL MANAGEMENT**  
**CHAPTER 35 - ACCOUNTING AND COLLECTION**  
**SUBCHAPTER III - AUDITING AND SETTLING ACCOUNTS**

**§ 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.