obligate in any fiscal year shall be increased to the extent necessary to reflect fluctuations in exchange rates from those used in preparing the budget submission.

(c) Recording of obligations and fluctuations in exchange rates

An obligation of the Commission payable in the currency of a foreign country may be recorded as an obligation based upon exchange rates used in preparing a budget submission. An obligation of the Commission payable in the currency of a foreign country may be recorded as an obligation based upon exchange rates used in preparing a budget submission. A change reflecting fluctuations in exchange rates may be recorded as a disbursement is made.

(d) Return of transferred funds

Funds transferred from the Foreign Currency Fluctuations, American Battle Monuments Commission, Account may be transferred back to that account—

(1) if the funds are not needed to pay obligations incurred because of fluctuations in currency exchange rates of foreign countries in the appropriation to which the funds were originally transferred; or

(2) because of subsequent favorable fluctuations in the rates or because other funds are, or become, available to pay such obligations.

(e) Time of return

A transfer back to the account under subsection (d) of this section may not be made after the end of the second fiscal year after the fiscal year in which the appropriation to which the funds were originally transferred is available for obligation.

(f) Unobligated balances; merger and availability

Not later than the end of the second fiscal year following the fiscal year for which appropriations for salaries and expenses have been made available to the Commission, unobligated balances of such appropriation provided for a fiscal year may be transferred into the Foreign Currency Fluctuations, American Battle Monuments Commission, Account, to be merged with and available for the same period and purposes as that account.

(g) Annual report on transferred funds

The Commission shall submit to the appropriate committees of the Congress each year a report on funds transferred under this section.

(Effective Date)

Section 345(c) of Pub. L. 100–322 provided that: “The amendment made by subsection (a) [enacting this section] applies with respect to each fiscal year after fiscal year 1988.”

Authorization of Appropriations

Section 345(b) of Pub. L. 100–322 provided that: “There is authorized to be appropriated to the Foreign Currency Fluctuations, American Battle Monuments Commission, Account the sum of $3,000,000.”

§ 138d. Accounting procedures relating to receipt and expenditure of contributions

(a) Financial controls

The Commission shall have a system of financial controls to enable the Commission to comply with the requirements of subsection (b) of this section and section 125(b)(3)(D) of this title.

(b) Financial statements

The Commission shall—

(1) by March 1 of each year (beginning with 1998)—

(A) prepare a financial statement which covers all accounts and associated activities of the Commission for the preceding fiscal year and is consistent with the requirements of section 3515 of title 31; and

(B) submit the financial statement, together with a narrative summary, to the Committees on Veterans’ Affairs of the Senate and House of Representatives; and

(2) obtain an audit by the Comptroller General of the United States of each financial statement prepared under paragraph (1)(A), which shall be conducted in accordance with applicable generally accepted government auditing standards and shall be in lieu of any audit otherwise required by law.

(c) Restrictions on funds received before March 1, 1998

The Commission may not obligate, withdraw, or expend funds received as contributions before March 1, 1998.

Galvin Cavanaugh, Rose Reiger Chapman, Dorothy Sara Clifford, Monica Cecelia Clifford, Sadie Connelly, Marjory Murray Cormack, Martha Swirsky Cotton, Marion McIntee Cox, Ione Disco Cunningham, Katherine Lyng Donovan, Margaret Bess Dordelmann, Margaret MacDonnell Ryan, Mae Sheehan Dwyer, Ruth Lawson Euster, Katherine Frances Fagan, Ethel Clandenken Fargo, Gertrude Selesnitzky Feinberg, Elisabeth Tagliaube Fields, Helen Buckley Fitzgerald, Irene Catherine Fitzgerald, Anna Campbell Forsythe, Anna J. Gaughan, Mary Penders Gillis, Mary Agnes Grady, Theresa Madeleine Hamill, Alice Mary Harrington, Florence Hubert Hermanus, Ella Veronica Houlihan, Deborah Pickett Kane, Frances Walsh Keenan, Margaret O’Brien Kennedy, Hazel Merwin Lander, Elizabeth Mallon Leighton, Agnes Carlson Lukens, Catherine Gertrude MacKenzie, Clara Armstrong MacKenzie, Edna Murray Manchester, Mary Driscoll Markham, A. Regina Martin, Josephine McAlliulf Martin, Bellerose Meunier, Mazie Rogers Miller, Elsie Reichert Moon, William Ward Patricia Nagle Mclnteserson, Lucy Riley Pfannenstiel, Jewel Perkins Pitt, Eleanor Donahoe Reilly, Elizabeth Kepes Reynolds, Ida Reed Sanders, Alice Savage, Mildred Mabel Schwartz, Margaret Hogan Seaman, Ida Selesnitzky Stone, Agusta Strand, Caroline Wylie Waterman, woolena Augusta Weinert, Helen Weinhunse, Louise Arnold Wiley, Selina Lee Winter, Margaret Hardiman Wrisley, Mary Connors Wundrack, and Marie Deering Yeager, all of Connecticut;


Marie Roberts Bevis, Zella Prunty Byrd, Lamont S. Oliver Cates, Demerise Labbe Cleveland, Ida Matthews Elchenberger, Joyce Davis Hackett, Mabel Williamson Jacobs, Madeline A. Jacobson, Ida Torrance Jamison, Adele Maud Kendrick, Josephine Mack Miller, Lois Clappison Morse, Almeda Fink Murphy, Roxana Anne Post, Agnes Towsow Shelton, Daisy Ruth Westerlund, and Elsa Tuttle Wright, all of Florida;

Julia Elizabeth O’Connell, of Georgia;

Alta Sebree Wardwell Donovan, of Idaho;

Elsie Erickson Biever, Nora Pomeroy Darling, Grace Alma Dunbar, Anne Rourke Durst, Virginia Stoddert Moore Grotte, Nell Weston Halstead, Edna Benton Hann, Cornelia M. Huenekeens, Elizabeth Ann McCoy, Mary Louise Minton, Josephine MacFarland Moran, Mable Vander Ploeg Pease, Hester Smith Rasmussen, Agnes Foertsch Rohlfling, Mary Healy Simpson, Evelyn Jackson Skavlan, Constance Strong, and May Gilligan Sutherland, all of Illinois;

Dona Zimmer Akin, Bessie Fisher Bogwell, Hortense Lee Goldsmith, Mary Parker Harris, and Minnie Tryon Ryan, all of Indiana;

Maud Lowell Ayers, of Kentucky;

Sarah Flaherty Gallagher, and Gladys Isley McKnight, of Maine;

Mary L. Dorothy Devey Brunken, Lucille Bonita Garrett, Fannie Grigat Laut, Grace Ryder Mead, Katherine Marie Page, Lillian Deters Tabor, Effie Van Horn Thomas, Edna Josephine Yorker, and Anna Kaer Yust, all of Maryland;

Mary Lee Ayward, Marlon L. Bain, Florence K. Barry, Anna E. Beers, Helen J. Blake, Mary C. Breslow, Adelaide Mary Bresnahan, Gladys Bruce, Isabel Kehoe Burke, Aileen J. Burke, Elizabeth Helen Burke, Dorothy Leighton Cady, Alice Elinor Carey, Helen Carman, Mary A. Carroll, Mary Chisel, Mary Warner Colombo, Mazie Conley, Kathryn J. Connor, Anita Ryan Conners, Mary M. Conroy, Ellen Bernadette Corbett, Catherine A. Corcoran, Winifred Burns Cox, Lizzie Glidden Crowley, Madeleine Galvin Delano, Elinor Kyle Devine, Sally Ryan Devlin, Mary F. Doherty, Jane E. Dolsen, Mary Dowd, Eleanor Marion Drew, Alice Driscoll, Mary Joyce Dugan, Mollie Catherine Dunden, Margaret Murphy Faherty, Helen Farrell, Helen Mary Farrell, Catherine Woodward Feeney, Bernice W. Fortin, Patricia Gleason, Marlon E. Grady, Mary E. Grady, Anna Mary Hegarty,
Ann B. Shinnick, and Catherine Waters, all of Dextroze Mahanna, Anne Marie McCormick, Guerite B. Geiger, Lillian Helena Hannold, Julia New Jersey; Mina Klein Morrison, Marie Burke Oetmann, Mary Field, Anne Pedersen Freeman, Marie Erwin, Alice Catherine Fairbrother, Kathleen Conroy, Gertrude O'Neil DeBrunner, A. May Trestrail, of Minnesota; Morton Mullaney, all of Michigan; Webster Mallett, Helen Moran, and Margaret Schoenhur Conway, Marie Rossley Kalt, Gladys Gertrude M. Camp, Pauline Cassidy, Grace Schoenhur Conway, Mary Rosseley Kalt, Gladys Webster Mallett, Helen Moran, and Margaret Morton Mullaney, all of Michigan; Ethel Ryan Maly and Gertrude O'Connor Trestrail, of Minnesota; Gladys Thames Hubbard, of Mississippi; Lucille Polin Coleman, of Missouri; Davidson, Edyth Plummer, and Dorothy Mauck Wehrman, of Nebraska; Christina Sander Anderson, Anna Elizabeth Conroy, Gertrude O'Neil Debrunner, A. May Erwin, Alice Catherine Fairbrother, Kathleen Mary Field, Anne Pedersen Freeman, Marguerite B. Geiger, Lillian Helena Hannold, Julia Hicks, Anna V. Kane, Dorothy May Lee, Corrine Dextroze Mahanna, Anne Marie McCormick, Mina Klein Morrison, Marie Burke Oetmann, Ann B. Shinnick, and Catherine Waters, all of Nebraska; Sarah Russell Imhof, of New Mexico; Mary Ducey Archer, Laura Dayton Ball, Esther Berkowitz, Rose Brancato Biagi, Mary Anne Blazina, Ruth Netaway Bouch, Harriet Eldridge Robins Brandt, Josephine Mitchell Marshall, Irene Malito Dema, Lillie Lustina Burke, Frances Jedlicka Campbell, Rowena Margaret Campbell, May Flaherty Carroll, Veronica Marie Cherry, Mary L. Clark, Mary Cecilia Collins, Ada Howe-Webster Dalling, Julia Flynn Dorrer, Alice Leahy Everard, Dorothy Winifred Ferrier, Elinor Valentine Foley, Marie McElroy Forte, Anna Gallagher, Margaret Katherine Garland, Florence Wilson Goulden, Alice Miriam Govenor, Elizabeth Anna Gridley, Mildred Berryman Hall, Mary Mahoney Halwitz, Dorothy First Hayes, Alice Gieseking Johnson, Angela Lyons Johnson, Marie Elizabeth Kelly, Carrie Klinger, Leonore Lawson Koellstedt, Lucile Alzamora Lace, Mary Gray Langford, Esther Martins Law, Hortense Lermer, Gertrude Long, Isabel Margaret Lynch, Nellie Mahoney, Ruth Evelyn Manning, Matilda Poeth McDonald, Agnes Murphy McGovern, Mary McMahon, Lillian Forsberg Miller, Maud Amelia Mittern, Blanche Babbitt Moeller, Frances Donahue Molloy, Nina Walden Mullen, Lulu Muller, Mary Elizabeth Noel, Lillie May Nohowec, Mabel Dorothy O'Connell, Betty A. Peifer, Frances L. Phair, Anna Reisman, Julia White Robbins, Marion Flannery Savage, Gertrude Evelyn Sawyer, Margaret Faglon Schutt, Mae E. Shuttleworth, Ethel Lynnwood Sickles, M. Grace Siegmann, Alice Clyde Stafford, Jeannette Gartland Sturila, May Agnes Sullivan, Olive T. Parsons, Mary Fielding Rawling, Mary McGunigle Redmond, Elizabeth Foley Regan, Mary Lane Regan, Ellen Riley, Helen O'Brien Riley, Anita Roberts, Mary Myers Robinson, Alice Mahan Saunders, Gladys Mary Saxton, Mary Elizabeth Scaley, Julia E. Shine, Elizabeth Stander, Mary Catherine Sughrue, Madeline O'Brien Sullivan, Harriet Musson Swearingen, Mary Gross Thayer, Grace M. Tomasello, Madeleine Robillard Treloar, Isabel Catherine Wall, Lulu Veronica Walsh, Ethel Mary Ward, Agnes O'Brien Welch, Esther Marie Werme, Margaret Gertrude Wholly, Alice M. Williams, Lillian Everette Williams, Lucy M. Winn, and Maud C. Young, all of Massachusetts; Theresa Bean Ballenger, Lilla Mary Bellinger, Gertrude M. 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Jennie Carter Aldred, Elizabeth Louise Baxter, Lydia York Brown, Lyllian Annette Callis, Lillie Reeves Campbell, Olive Mather Clark, Theresa Margaret Dunphy, Helen MacDonald Garnett, Matilda Elington Grady, Dora Bucklin Helwig, Catherine Freeman Hunt, Monica Monaghan Keenan, Margaret Ruane McCarlin, Effie Crowther Meeker, Mary Littlefield O'Mara, Jennie Cavanaugh Peffer, and Agnes Wheeler Smith, all of Rhode Island;

Antonio Shuster Bunger, Sue Lou Rutledge Corbin, and Louisa Daniell Shepard, all of Texas;

Esther Laubach, of Utah;

Nellie Leland Cutler and Minnie Bliss Sweetser, of Vermont;

Bertha Tyler Carwithen, Columbia Taylor Conway, Mary Anne Elke, Janet Rishell English, Dorothy Knight Fannon, Pauline Taylor Groves, Peggy Oakes Marable, Ethel Ward Montagne, Rose Nelson O'Hara, Anna Smith Reynolds, Josephine M. Senerchia, Maude Lois Smith, Mayme E. Smith, Mary Phillips Spiers, Margaret C. Thomas, and Ulla Rathbun Tracy, all of Virginia;

Sadie Conely Babcock, Margaret Powell Bidlake, Calla Layton Henly, Betty L. Reynolds, Emma Rogers Shriver, Lillian M. Squier, and Agnes Bell Williams, all of Washington;


Mrs. Wallace A. Giffen, Laura V. Hall, Eleonore Walters Herdich, Ada Hosford, and Sophia Keller Ormond, all of Wisconsin;

Susan Barnes Turney, of Wyoming; Wilhelmina Megzer Farvin Woofier, of Alaska; Katherine Patee MacMillian, of Canada; Rose O'Connell Shaefer, of China; Laura Finnegan Cheatham, Margaret MacEachern Edwards, Marie Murray Grant, Lillian Cooper Harrington, and Julia Weber, all of Hawaii;

and their associates and successors are created a body corporate and politic, in the District of Columbia, by the name of “The National Yoemen¹ F”, for patriotic, historical, and educational purposes; to foster and perpetuate the memory of the service of Yoemen¹ (f) in the United States Naval Reserve Force of the United States Navy during the World War; to preserve the memories and incidents of their association in the World War by the encouragement of historical research concerning the service of Yoemen¹ (f); by the promotion of celebrations of all patriotic anniversaries to cherish, maintain, and extend the institutions of American freedom; to foster true patriotism and love of country, and to aid in securing for mankind all the blessings of liberty.

(June 15, 1936, ch. 546, § 1, 49 Stat. 1501.)

§ 139a. Right to hold property; constitution, by-laws and seal

Said organization is authorized to hold real and personal estate in the United States so far only as may be necessary to its lawful ends, to an amount not exceeding $50,000, and may adopt a constitution and by-laws not inconsistent with law, and may adopt a seal.

(June 15, 1936, ch. 546, § 2, 49 Stat. 1506.)

§ 139b. Deposit of historical material

The regents of the Smithsonian Institution are authorized to permit said national organization to deposit its collections, manuscripts, books, pamphlets, and other material for historical research concerning the service of Yoemen¹ (f) in the United States Naval Reserve Force of the United States Navy during the World War; to preserve the memories and incidents of their association in the World War by the encouragement of historical research concerning the service of Yoemen¹ (f); by the promotion of celebrations of all patriotic anniversaries to cherish, maintain, and extend the institutions of American freedom; to foster true patriotism and love of country, and to aid in securing for mankind all the blessings of liberty.


1960—Pub. L. 86–533 struck out provisions which required organization to report annually to Secretary of Smithsonian Institution concerning its proceedings, and required Secretary to communicate to Congress such portions thereof as he may deem of national interest and importance.

CHAPTER 8B—NAVY CLUB OF THE UNITED STATES OF AMERICA

Sec. 140. Corporation created.

140a. Purposes of corporation.


140c. Annual report.

Cross References

Navy Wives Clubs of America, see section 2801 et seq. of this title.

§ 140. Corporation created

Sigfred A. Sandeen, national commandant; Ernest C. Fiedler, national senior executive offi-