ernments of American Samoa to make purchases through General Services Administration, was from the Department of the Interior and Related Agencies Appropriations Act, 1965, and was not repeated in subsequent appropriation acts. See section 1469 of this title. Similar provisions were contained in the following prior appropriation acts:


§ 1666. Extension of scientific, technical, and other assistance; grant-in-aid program restriction; limitations on expenditures

Upon request of the Secretary of the Interior—
(a) the head of any Federal department, agency, or corporation may, notwithstanding any other provision of law, extend to American Samoa, without reimbursement, such scientific, technical, and other assistance under any program which it administers as, in the judgment of the Secretary of the Interior, will promote the welfare of American Samoa. The provisions of the preceding sentence shall not apply to financial assistance under any grant-in-aid program. The Secretary of the Interior shall not request assistance pursuant to this subsection which will involve nonreimbursable costs as estimated for him in advance by the heads of the departments, agencies, and corporations concerned in excess of an aggregate of $150,000 in any one fiscal year;
(b) the Secretary of Agriculture may extend to American Samoa the benefits of the Richard B. Russell National School Lunch Act, as amended [42 U.S.C. 1751 et seq.]; and
(c) the Secretary of Health, Education, and Welfare may extend to American Samoa the benefits of the Vocational Education Act of 1946, the Hospital Survey and Construction Act [42 U.S.C. 291 et seq.], and section 246 of title 42, all as amended.


REFERENCES IN TEXT

The Richard B. Russell National School Lunch Act, as amended, referred to in subsec. (b), is act June 30, 1946, ch. 281, 60 Stat. 290, as amended, which is classified generally to chapter 13 (§ 1751 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 1751 of Title 42 and Tables.

The Vocational Education Act of 1946, referred to in subsec. (c), is act June 6, 1946, ch. 100, 49 Stat. 688, as amended, which was classified to sections 15h to 15q, 15aa to 15jj, and 15aaa to 15ggg of Title 20, Education, and was repealed by title 103 of Pub. L. 90–576, title I, Oct. 16, 1968, 82 Stat. 1091. See section 2501 et seq. of Title 20.

The Hospital Survey and Construction Act, referred to in subsec. (c), is act Aug. 13, 1946, ch. 958, 60 Stat. 1091, as amended, which added a title VI to the Public Health Service Act, and was classified to subchapter IV (§ 291 et seq.) of chapter 6A of Title 20, The Public Health and Welfare. Such title VI was amended generally by Pub. L. 88–443, § 3(a) Aug. 18, 1964, 78 Stat. 447. For complete classification of this Act to the Code, see Tables.

AMENDMENTS


TRANSFER OF FUNCTIONS

For transfer of functions and offices (relating to education) of Secretary and Department of Health, Education, and Welfare to Secretary and Department of Education, and termination of certain offices and positions and redesignation of Secretary of Health, Education, and Welfare as Secretary of Health and Human Services, see sections 3441, 3503, and 3508 of Title 20, Education.


EFFECTIVE DATE OF REPEAL

Section 103 of Pub. L. 90–576 provided that repeal of this section is effective July 1, 1969.

§ 1668. Reporting duties of Governor and transfer of functions from government comptroller for American Samoa to Inspector General, Department of the Interior

(a) Comprehensive annual financial report; contents; other reports

The Governor of American Samoa shall prepare, publish, and submit to the Congress and
the Secretary of the Interior a comprehensive annual financial report in conformance with the standards of the National Council on Governmental Accounting within one hundred and twenty days after the close of the fiscal year. The comprehensive annual financial report shall include statistical data as set forth in the standards of the National Council of Governmental Accounting relating to the physical, economic, social, and political characteristics of the government, and any other information required by the Congress. The Governor shall also make such other reports at such other times as may be required by the Congress or under applicable Federal law.

(b) Functions, powers, and duties transferred

The following functions, powers, and duties heretofore vested in the government comptroller for American Samoa are hereby transferred to the Inspector General, Department of the Interior, for the purpose of establishing an organization which will maintain a satisfactory level of independent audit oversight of the government of American Samoa:

(1) The authority to audit all accounts pertaining to the revenue and receipts of the government of American Samoa, and of funds derived from bond issues, and the authority to audit, in accordance with law and administrative regulations, all expenditures of funds and property pertaining to the government of American Samoa including those pertaining to trust funds held by the government of American Samoa.

(2) The authority to report to the Secretary of the Interior and the Governor of American Samoa all failures to collect amounts due the government, and expenditures of funds or uses or property which are irregular or not pursuant to law.

(c) Scope of authority transferred

The authority granted in paragraph (b) of this section shall extend to all activities of the government of American Samoa, and shall be in addition to the authority conferred upon the Inspector General by the Inspector General Act of 1978 (92 Stat. 1101), as amended.

(d) Transfer of personnel, assets, etc., of office of government comptroller for American Samoa to Office of Inspector General, Department of the Interior

In order to carry out the provisions of this section, the personnel, assets, liabilities, contracts, property, records, and unexpended balances of appropriations, authorizations, allocations, and other funds employed, held, used, arising from, available or to be made available, of the office of the government comptroller for American Samoa relating to its audit function are hereby transferred to the Office of Inspector General, Department of the Interior.


REFERENCES IN TEXT


PRIOR PROVISIONS


AMENDMENTS

1998—Subsec. (a). Pub. L. 105–362 struck out “The Governor shall transmit the comprehensive annual financial report to the Inspector General of the Department of the Interior who shall audit it and report his findings to the Congress.” after “other information required by the Congress.” and “He shall also submit to the Congress, the Secretary of the Interior, and the cognizant Federal auditors a written statement of actions taken or contemplated on Federal audit recommendations within sixty days after the issuance date of the audit report.” after “under applicable Federal law.”

TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions in the 1st sentence of subsec. (a) of this section relating to the requirement that the Governor submit a comprehensive annual financial report to Congress, see section 3093 of Pub. L. 102–46, as amended, set out as a note under section 1113 of Title 31, Money and Finance, and the 14th item on page 115 of House Document No. 103–7.

§ 1669. Administration and enforcement of collection of customs duties; employment and training of residents

The Secretary of the Treasury shall, upon the request of the Governor of American Samoa, administer and enforce the collection of all customs duties derived from American Samoa, without cost to the government of American Samoa. The Secretary of the Treasury, in consultation with the Governor of American Samoa, shall make every effort to employ and train the residents of American Samoa to carry out the provisions of this section. The administration and enforcement of this section shall commence October 1, 1980.


§ 1670. Industrial development bonds

(a) Issuance

The legislature of the government of American Samoa may cause to be issued after September 20, 1984, industrial development bonds (within the meaning of section 103(b)(2)1 of title 26).

(b) Exemption of all bonds from income taxation by State and local governments

(1) In general

The interest on any bond or other obligation issued by or on behalf of the Government of American Samoa shall be exempt from taxation by the Government of American Samoa and the governments of any of the several States, the District of Columbia, any territory or possession of the United States, and any subdivision thereof.

1See References in Text note below.