

(b) Annual financial audit**(1) In general**

The financial records of any implementing partner shall be audited annually in accordance with generally accepted government auditing standards by independent certified public accountants or independent licensed public accountants who are certified or licensed by a regulatory authority of a State or another political subdivision of the United States.

(2) Location

Each audit under paragraph (1) shall be conducted at the place or places where the financial records of the implementing partner are normally kept.

(3) Access to documents

The implementing partner shall make available to the accountants conducting an audit under paragraph (1)—

(A) all books, financial records, files, other papers, things, and property belonging to, or in use by, the implementing partner that are necessary to facilitate the audit; and

(B) full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians.

(4) Report**(A) In general**

Not later than 270 days after the end of each fiscal year, the implementing partner shall provide a report of the audit conducted for such fiscal year under paragraph (1) to the Department of State and the American Institute in Taiwan.

(B) Contents

Each audit report shall—

(i) set forth the scope of the audit;

(ii) include such statements, along with the auditor's opinion of those statements, as may be necessary to present fairly the implementing partner's assets and liabilities, surplus or deficit, with reasonable detail;

(iii) include a statement of the implementing partner's income and expenses during the year; and

(iv) include a schedule of—

(I) all contracts and cooperative agreements requiring payments greater than \$5,000; and

(II) any payments of compensation, salaries, or fees at a rate greater than \$5,000 per year.

(C) Copies

Each audit report shall be produced in sufficient copies for distribution to the public.

(Pub. L. 117–263, div. E, title LV, §5531, Dec. 23, 2022, 136 Stat. 3329.)

§ 3386. Taiwan fellows on detail from Government service**(a) In general****(1) Detail authorized**

With the approval of the Secretary of State, an agency head may detail, for a period of not

more than 2 years, an employee of the agency of the United States Government who has been awarded a fellowship under this subchapter, to the American Institute in Taiwan for the purpose of assignment to Taiwan or an organization described in section 3384(d)(2)(B) of this title.

(2) Agreement

Each detailee shall enter into a written agreement with the Federal Government before receiving a fellowship, in which the fellow shall agree—

(A) to continue in the service of the sponsoring agency at the end of fellowship for a period of at least 4 years (or at least 2 years if the fellowship duration is 1 year or shorter) unless the detailee is involuntarily separated from the service of such agency; and

(B) to pay to the American Institute in Taiwan, or the United States Government agency, as appropriate, any additional expenses incurred by the Federal Government in connection with the fellowship if the detailee voluntarily separates from service with the sponsoring agency before the end of the period for which the detailee has agreed to continue in the service of such agency.

(3) Exception

The payment agreed to under paragraph (2)(B) may not be required from a detailee who leaves the service of the sponsoring agency to enter into the service of another agency of the United States Government unless the head of the sponsoring agency notifies the detailee before the effective date of entry into the service of the other agency that payment will be required under this subsection.

(b) Status as Government employee

A detailee—

(1) is deemed, for the purpose of preserving allowances, privileges, rights, seniority, and other benefits, to be an employee of the sponsoring agency;

(2) is entitled to pay, allowances, and benefits from funds available to such agency, which is deemed to comply with section 5536 of title 5; and

(3) may be assigned to a position with an entity described in section 3384(d)(2)(A) of this title if acceptance of such position does not involve—

(A) the taking of an oath of allegiance to another government; or

(B) the acceptance of compensation or other benefits from any foreign government by such detailee.

(c) Responsibilities of sponsoring agency**(1) In general**

The Federal agency from which a detailee is detailed should provide the fellow allowances and benefits that are consistent with Department of State Standardized Regulations or other applicable rules and regulations, including—

(A) a living quarters allowance to cover the cost of housing in Taiwan;

(B) a cost of living allowance to cover any possible higher costs of living in Taiwan;

(C) a temporary quarters subsistence allowance for up to 7 days if the fellow is unable to find housing immediately upon arriving in Taiwan;

(D) an education allowance to assist parents in providing the fellow's minor children with educational services ordinarily provided without charge by public schools in the United States;

(E) moving expenses to transport personal belongings of the fellow and his or her family in their move to Taiwan, which is comparable to the allowance given for American Institute in Taiwan employees assigned to Taiwan; and

(F) an economy-class airline ticket to and from Taiwan for each fellow and the fellow's immediate family.

(2) Modification of benefits

The American Institute in Taiwan and its implementing partner, with the approval of the Department of State, may modify the benefits set forth in paragraph (1) if such modification is warranted by fiscal circumstances.

(d) No financial liability

The American Institute in Taiwan, the implementing partner, and Taiwan or non-public sector entities in Taiwan at which a fellow is detailed during the second year of the fellowship may not be held responsible for the pay, allowances, or any other benefit normally provided to the detailee.

(e) Reimbursement

Fellows may be detailed under subsection (a)(1) without reimbursement to the United States by the American Institute in Taiwan.

(f) Allowances and benefits

Detailees may be paid by the American Institute in Taiwan for the allowances and benefits listed in subsection (c).

(Pub. L. 117-263, div. E, title LV, § 5532, Dec. 23, 2022, 136 Stat. 3330.)

§ 3387. Funding

(a) Authorization of appropriations

There are authorized to be appropriated to the American Institute in Taiwan—

(1) for fiscal year 2023, \$2,900,000, of which—

(A) \$500,000 should be used to launch the Taiwan Fellowship Program through a competitive cooperative agreement with an appropriate implementing partner;

(B) \$2,300,000 should be used to fund a cooperative agreement with an appropriate implementing partner; and

(C) \$100,000 should be used for management expenses of the American Institute in Taiwan related to the management of the Taiwan Fellowship Program; and

(2) for fiscal year 2024, and each succeeding fiscal year, \$2,400,000, of which—

(A) \$2,300,000 should be used for a cooperative agreement to the appropriate implementing partner; and

(B) \$100,000 should be used for management expenses of the American Institute in Taiwan related to the management of the Taiwan Fellowship Program.

(b) Private sources

The implementing partner selected to implement the Taiwan Fellowship Program may accept, use, and dispose of gifts or donations of services or property in carrying out such program, subject to the review and approval of the American Institute in Taiwan.

(Pub. L. 117-263, div. E, title LV, § 5533, Dec. 23, 2022, 136 Stat. 3332.)

§ 3388. Supporting United States educational and exchange programs with Taiwan

(a) Establishment of the United States-Taiwan cultural exchange foundation

The Secretary of State should consider establishing an independent nonprofit entity that—

(1) is dedicated to deepening ties between the future leaders of Taiwan and the future leaders of the United States; and

(2) works with State and local school districts and educational institutions to send high school and university students to Taiwan to study the Chinese language, culture, history, politics, and other relevant subjects.

(b) Partner

State and local school districts and educational institutions, including public universities, are encouraged to partner with the Taipei Economic and Cultural Representative Office in the United States to establish programs to promote more educational and cultural exchanges.

(Pub. L. 117-263, div. E, title LV, § 5535, Dec. 23, 2022, 136 Stat. 3332.)

SUBCHAPTER V—RULES OF CONSTRUCTION

§ 3391. Rule of construction

Nothing in this chapter may be construed—

(1) to restore diplomatic relations with the Republic of China; or

(2) to alter the United States Government's position with respect to the international status of the Republic of China.

(Pub. L. 117-263, div. E, title LV, § 5539, Dec. 23, 2022, 136 Stat. 3334.)

Editorial Notes

REFERENCES IN TEXT

This chapter, referred to in text, was in the original “this subtitle”, meaning subtitle A (§§ 5501-5540) of Pub. L. 117-263, div. E, title LV, Dec. 23, 2022, 136 Stat. 3292, known as the Taiwan Enhanced Resilience Act, which is classified principally to this chapter. For complete classification of this Act to the Code, see Short Title note set out under section 3351 of this title and Tables.

§ 3392. Rule of construction regarding the use of military force

Nothing in this chapter may be construed as authorizing the use of military force or the introduction of United States forces into hostilities.

(Pub. L. 117-263, div. E, title LV, § 5540, Dec. 23, 2022, 136 Stat. 3334.)

Editorial Notes

REFERENCES IN TEXT

This chapter, referred to in text, was in the original “this title”, and was translated as reading “this sub-