

remains available until expended to pay obligations chargeable against any appropriation from which the account is derived.

“(b) Under regulations prescribed by the Comptroller General, obligations under subsection (a) of this section may be paid without prior action of the Comptroller General. However, this subchapter does not—

- “(1) relieve the Comptroller General of the duty to make decisions requested under law; or
- “(2) affect the authority of the Comptroller General to settle claims and accounts.”

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-510 applicable to any appropriation account the obligated balance of which, on Nov. 5, 1990, has not been transferred under section 1552(a)(1) of this title, as in effect Nov. 4, 1990, with transitional provisions, see section 1405(b) of Pub. L. 101-510, set out as a note under section 1551 of this title.

§ 1554. Audit, control, and reporting

(a) Any audit requirement, limitation on obligations, or reporting requirement that is applicable to an appropriation account shall remain applicable to that account after the end of the period of availability for obligation of that account.

(b)(1) After the close of each fiscal year, the head of each agency shall submit to the President and the Secretary of the Treasury a report regarding the unliquidated obligations, unobligated balances, canceled balances, and adjustments made to appropriation accounts of that agency during the completed fiscal year. The report shall be submitted no later than 15 days after the date on which the President's budget for the next fiscal year is submitted to Congress under section 1105 of this title.

(2) Each report required by this subsection shall—

- (A) provide a description, with reference to the fiscal year of appropriations, of the amount in each account, its source, and an itemization of the appropriations accounts;
- (B) describe all current and expired appropriations accounts;
- (C) describe any payments made under section 1553 of this title;
- (D) describe any adjustment of obligations during that fiscal year pursuant to section 1553 of this title;
- (E) contain a certification by the head of the agency that the obligated balances in each appropriation account of the agency reflect proper existing obligations and that expenditures from the account since the preceding review were supported by a proper obligation of funds and otherwise were proper;
- (F) describe all balances canceled under sections 1552 and 1555 of this title.

(3) The head of each Federal agency shall provide a copy of each such report to the Speaker of the House of Representatives and the Committee on Appropriations, the Committee on Governmental Affairs, and other appropriate oversight and authorizing committees of the Senate.

(c) The head of each agency shall establish internal controls to assure that an adequate review of obligated balances is performed to support the certification required by section 1108(c) of this title.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 936; Pub. L. 101-510, div. A, title XIV, §1405(a)(1), Nov. 5, 1990, 104 Stat. 1677; Pub. L. 102-190, div. A, title X, §1004(b), Dec. 5, 1991, 105 Stat. 1457.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1554(a) .....	31:703(a)(1st, 2d sentences, last sentence proviso).	July 25, 1956, ch. 727, §3(a), 70 Stat. 649; Reorg. Plan No. 2 of 1970, eff. July 1, 1970, §102(a), 84 Stat. 2085; Apr. 21, 1976, Pub. L. 94-273, §8(1), 90 Stat. 378.
1554(b) .....	31:703(a)(3d sentence, last sentence less proviso).	

In subsection (a), the words “head of the agency” are substituted for “agency concerned” for consistency. The word “President” is substituted for “Director of the Office of Management and Budget” because sections 101 and 102(a) of Reorganization Plan No. 2 of 1970 (eff. July 1, 1970, 84 Stat. 2085) designated the Bureau of the Budget as the Office of Management and Budget and transferred all functions of the Bureau to the President.

In subsection (b), the words “withdrawal or restoration” are substituted for “transactions” the first time it appears.

AMENDMENTS

1991—Subsecs. (c), (d). Pub. L. 102-190 redesignated subsec. (d) as (c) and struck out former subsec. (c) which read as follows:

“(1) The Director of the Congressional Budget Office shall estimate each year the effect on the Federal deficit of payments and adjustments made with respect to sections 1552 and 1553 of this title. Such estimate shall be made separately for accounts of each agency.

“(2) The Director shall include in the annual report of the Director to the Committees on the Budget of the Senate and House of Representatives under paragraph (1) of section 202(f) of the Congressional Budget Act of 1974 a statement of the estimates made pursuant to paragraph (1) of this subsection during the preceding year (including any revisions to estimates contained in earlier reports under such paragraph). The Director shall include in any report under paragraph (2) of that section any revisions to such estimates made since the most recent report under paragraph (1) of such section.”

1990—Pub. L. 101-510 substituted “Audit, control, and reporting” for “Review of appropriation accounts” in section catchline and amended text generally, substituting subsecs. (a) to (d) for former subsecs. (a) and (b) which required the head of each agency to annually review each appropriation account established by the agency under section 1552 of this title.

CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-510 applicable to any appropriation account the obligated balance of which, on Nov. 5, 1990, has not been transferred under section 1552(a)(1) of this title, as in effect Nov. 4, 1990, with transitional provisions, see section 1405(b) of Pub. L. 101-510, set out as a note under section 1551 of this title.

REPORTING REQUIREMENT REGARDING EFFECT OF CERTAIN PAYMENTS AND ADJUSTMENTS ON FEDERAL DEFICIT

Pub. L. 102-190, div. A, title X, §1004(a), Dec. 5, 1991, 105 Stat. 1457, provided that: “At the same time that

the President submits to Congress the budget for each of fiscal years 1993, 1994, 1995, and 1996 under section 1105 of title 31, United States Code, the Director of the Office of Management and Budget shall submit to Congress a report regarding the effect on the Federal deficit of payments and adjustments made with respect to sections 1552 and 1553 of such title for the fiscal year in which such budget is submitted, the fiscal year preceding that fiscal year, and the fiscal year covered by that budget. The report shall include separate estimates for the accounts of each agency.”

**§ 1555. Closing of appropriation accounts available for indefinite periods**

An appropriation account available for obligation for an indefinite period shall be closed, and any remaining balance (whether obligated or unobligated) in that account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose, if—

(1) the head of the agency concerned or the President determines that the purposes for which the appropriation was made have been carried out; and

(2) no disbursement has been made against the appropriation for two consecutive fiscal years.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 937; Pub. L. 101-510, div. A, title XIV, §1405(a)(1), Nov. 5, 1990, 104 Stat. 1678.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1555(a) .....	31:706(less proviso).	July 25, 1956, ch. 727, §6, 70 Stat. 649.
1555(b) .....	31:706(proviso).	

In subsection (a), the words “indefinite period” are substituted for “not limited to a definite period of time” for consistency in the revised title. The words “consecutive fiscal years” are substituted for “full consecutive fiscal years” to eliminate an unnecessary word.

In subsection (b), the words “or were heretofore withdrawn from the appropriation account by administrative action” are omitted as executed.

AMENDMENTS

1990—Pub. L. 101-510 substituted “Closing of appropriation accounts available” for “Withdrawal of obligated balances of appropriations” in section catchline and amended text generally. Prior to amendment, text read as follows:

“(a) An unobligated balance of an appropriation for an indefinite period shall be withdrawn in the way provided in section 1552(a)(2) of this title when the head of the agency concerned decides that the purposes for which the appropriation was made have been carried out or when no disbursement is made against the appropriation for 2 consecutive fiscal years.

“(b) An amount of an appropriation withdrawn under this section may be restored to the applicable appropriation account to pay obligations and to settle accounts.”

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-510 applicable to any appropriation account the obligated balance of which, on Nov. 5, 1990, has not been transferred under section 1552(a)(1) of this title, as in effect Nov. 4, 1990, with transitional provisions, see section 1405(b) of Pub. L. 101-510, set out as a note under section 1551 of this title.

**§ 1556. Comptroller General: reports on appropriation accounts**

(a) In carrying out audit responsibilities, the Comptroller General shall report on operations under this subchapter to—

- (1) the head of the agency concerned;
- (2) the Secretary of the Treasury; and
- (3) the President.

(b) A report under this section shall include an appraisal of unpaid obligations under fixed appropriation accounts for which the period of availability for obligation has ended.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 937; Pub. L. 101-510, div. A, title XIV, §1405(a)(1), Nov. 5, 1990, 104 Stat. 1678.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1556(a) .....	31:703(b)(1st sentence words before 4th comma).	July 25, 1956, ch. 727, §3(b), 70 Stat. 649; Reorg. Plan No. 2 of 1970, eff. July 1, 1970, §102(a), 84 Stat. 2085.
1556(b) .....	31:703(b)(1st sentence words after 4th comma, last sentence).	

In the section, the word “President” is substituted for “Director of the Office of Management and Budget” because sections 101 and 102(a) of Reorganization Plan No. 2 of 1970 (eff. July 1, 1970, 84 Stat. 2085) designated the Bureau of the Budget as the Office of Management and Budget and transferred all functions of the Bureau to the President.

AMENDMENTS

1990—Pub. L. 101-510 substituted “General: reports” for “General reports” in section catchline and amended text generally. Prior to amendment, text read as follows:

“(a) In carrying out audit responsibilities, the Comptroller General shall report on operations under this subchapter to—

- “(1) the head of the agency concerned;
- “(2) the Secretary of the Treasury; and
- “(3) the President.

“(b) A report under this section shall include an appraisal of unpaid obligations under appropriation accounts established under section 1552 of this title. By the 30th day after receiving a report, the head of the agency concerned shall carry out actions required by section 1554 of this title that the report shows is necessary.”

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-510 applicable to any appropriation account the obligated balance of which, on Nov. 5, 1990, has not been transferred under section 1552(a)(1) of this title, as in effect Nov. 4, 1990, with transitional provisions, see section 1405(b) of Pub. L. 101-510, set out as a note under section 1551 of this title.

**§ 1557. Authority for exemptions in appropriation laws**

A provision of an appropriation law may exempt an appropriation from the provisions of this subchapter and fix the period for which the appropriation remains available for expenditure.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 937; Pub. L. 101-510, div. A, title XIV, §1405(a)(1), Nov. 5, 1990, 104 Stat. 1679.)