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, $\S1405(a)(1)$, Nov. 5, 1990, 104 Stat. 1678.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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In subsection (b), the words "or were heretofore withdrawn from the appropriation account by administrative action" are omitted as executed.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 unobligated 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"(a) An unobligated balance of an appropriation for an indefinite period shall be withdrawn in the way provided in section 1552(a)(2) of this title when the head of the agency concerned decides that the purposes for which the appropriation was made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

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1556(a)	31:703(b)(1st sen- tence words be- fore 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 sen- tence words after 4th comma, last sentence).	3102(11), 01 51111. 2000.

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.)