

“(D) CERTIFICATIONS.—No obligation or adjustment of an obligation may be charged pursuant to the provisions of this paragraph until the Secretary of Defense (except as otherwise provided in subparagraph (E)) certifies to Congress the following:

“(i) That the limitations on expending and obligating amounts established pursuant to section 1341 of title 31, United States Code, are being observed within the Department of Defense.

“(ii) That reports on any violations of such section 1341, whether intentional or inadvertent, are being submitted to the President and Congress immediately and with all relevant facts and a statement of actions taken as required by section 1351 of title 31, United States Code.

“(E) ALTERNATIVE TO CERTIFICATION.—If the Secretary of Defense is unable to make the certifications referred to in subparagraph (D) within 60 days after the date of the enactment of this subparagraph [Oct. 23, 1992], the Secretary shall submit to the Congress a report stating that the Secretary is unable to make such certifications and setting forth the actions that the Secretary will take in order to enable the Secretary to make such certifications after the end of that period.”

§ 1552. Procedure for appropriation accounts available for definite periods

(a) On September 30th of the 5th fiscal year after the period of availability for obligation of a fixed appropriation account ends, the account shall be closed and any remaining balance (whether obligated or unobligated) in the account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose.

(b) Collections authorized or required to be credited to an appropriation account, but not received before closing of the account under subsection (a) or under section 1555 of this title shall be deposited in the Treasury as miscellaneous receipts.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 935; Pub. L. 101-510, div. A, title XIV, § 1405(a)(1), Nov. 5, 1990, 104 Stat. 1676.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1552(a)	31:701(a)(1).	July 25, 1956, ch. 727, §1(a)(1), 70 Stat. 647; restated July 12, 1974, Pub. L. 93-344, §503(a), 88 Stat. 321.
	31:701(a)(2).	July 25, 1956, ch. 727, §1(a)(2), 70 Stat. 648; June 29, 1960, Pub. L. 86-533, §1(25), 74 Stat. 249.
	31:701(b).	July 25, 1956, ch. 727, §1(b), 70 Stat. 648; restated July 12, 1974, Pub. L. 93-344, §503(b), 88 Stat. 322; Apr. 21, 1976, Pub. L. 94-273, §45, 90 Stat. 382.
1552(b)	31:701(c)(last sentence).	July 25, 1956, ch. 727, §1(c)(last sentence), (d), 5, 70 Stat. 648, 649.
1552(c)	31:701(d).	
1552(d)	31:705.	

In subsection (a), the text of 31:701(b)(1)(A) and (2)(A) and the words “for the period commencing on July 1, 1976, and ending on September 30, 1976, and for any fiscal year commencing on or after October 1, 1976” are omitted as executed.

In subsection (a)(1), the words “period of availability ends” are substituted for “that period or the fiscal year or years, as the case may be, for which the appropriation is available for obligation” to eliminate unnecessary words.

In subsection (a)(2), the words “reverts to the Treasury” are substituted for “if the appropriation was de-

rived in whole or in part from the general fund, shall revert to such fund” to eliminate unnecessary words.

In subsection (b), the words “not received before” are substituted for “not received until after” for clarity. The words “unless otherwise authorized by law” are omitted as surplus. The words “Comptroller General” are substituted for “General Accounting Office” for consistency.

In subsection (c), the text of 31:701(d)(last sentence) is omitted as executed.

In subsection (d), before clause (1), the word “heading” is substituted for “heads” for clarity and consistency.

AMENDMENTS

1990—Pub. L. 101-510 amended text generally, revising and restating former subsecs. (a) to (d) as subsecs. (a) and (b).

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 subsec. (a)(1) of this section, 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.

AUDIT OF OBLIGATED BALANCES OF DEPARTMENT OF DEFENSE

Pub. L. 101-510, div. A, title XIV, § 1406, Nov. 5, 1990, 104 Stat. 1680, provided that:

“(a) AUDIT REQUIREMENT.—The Secretary of Defense shall provide for an audit of each account of the Department of Defense established under paragraph (1) of section 1552(a) of title 31, United States Code, as in effect on the day before the date of the enactment of this Act [Nov. 5, 1990]. The audit shall, with respect to each such account, identify—

“(1) the balance in the account;

“(2) the amount of such balance that is considered by the Secretary (as of the time of the audit) to represent amounts required for valid obligations (as supported by documentary evidence as required by section 1501 of title 31) and the amount of such balance that is considered by the Secretary (as of the time of the audit) to represent amounts for obligations that are considered no longer valid;

“(3) the sources of amounts in the account, shown by fiscal year and by amount for each fiscal year; and

“(4) such other matters as the Secretary considers appropriate.

“(b) DEOBLIGATION OF OBLIGATIONS NO LONGER VALID.—Any obligated amounts in accounts of the Department of Defense established under paragraph (1) of section 1552(a) of title 31, United States Code, that are determined pursuant to the audit under subsection (a) to represent amounts for obligations that are no longer valid shall be deobligated and canceled.

“(c) REPORT ON AUDIT.—Not later than December 31, 1991, the Secretary of Defense shall submit to Congress a report containing the results of the audit conducted pursuant to subsection (a). The report shall set forth—

“(1) the information required to be identified pursuant to subsection (a); and

“(2) for each appropriation account (A) the average length of time funds have been obligated, (B) the average size of the obligation, and (iii)[(C)] the object classification of the obligations, all shown for total obligations and separately for valid obligations and obligations that are no longer valid.”

§ 1553. Availability of appropriation accounts to pay obligations

(a) After the end of the period of availability for obligation of a fixed appropriation account and before the closing of that account under section 1552(a) of this title, the account shall retain its fiscal-year identity and remain available for