

“(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of the obligations, all shown for total obligations and separately for valid obligations and obligations that are no longer valid.”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 recording, adjusting, and liquidating obligations properly chargeable to that account.

(b)(1) Subject to the provisions of paragraph (2), after the closing of an account under section 1552(a) or 1555 of this title, obligations and adjustments to obligations that would have been properly chargeable to that account, both as to purpose and in amount, before closing and that are not otherwise chargeable to any current appropriation account of the agency may be charged to any current appropriation account of the agency available for the same purpose.

(2) The total amount of charges to an account under paragraph (1) may not exceed an amount equal to 1 percent of the total appropriations for that account.

(c)(1) In the case of a fixed appropriation account with respect to which the period of availability for obligation has ended, if an obligation of funds from that account to provide funds for a program, project, or activity to cover amounts required for contract changes would cause the total amount of obligations from that appropriation during a fiscal year for contract changes for that program, project, or activity to exceed \$4,000,000, the obligation may only be made if the obligation is approved by the head of the agency (or an officer of the agency within the Office of the head of the agency to whom the head of the agency has delegated the authority to approve such an obligation).

(2) In the case of a fixed appropriation account with respect to which the period of availability for obligation has ended, if an obligation of funds from that account to provide funds for a program, project, or activity to cover amounts required for contract changes would cause the total amount obligated from that appropriation during a fiscal year for that program, project, or activity to exceed \$25,000,000, the obligation may not be made until—

(A) the head of the agency submits to the appropriate authorizing committees of Congress and the Committees on Appropriations of the Senate and the House of Representatives a notice in writing of the intent to obligate such funds, together with a description of the legal basis for the proposed obligation and the policy reasons for the proposed obligation; and

(B) a period of 30 days has elapsed after the notice is submitted.

(3) In this subsection, the term “contract change” means a change to a contract under

which the contractor is required to perform additional work. Such term does not include adjustments to pay claims or increases under an escalation clause.

(d)(1) Obligations under this section may be paid without prior action of the Comptroller General.

(2) This subchapter does not—

(A) relieve the Comptroller General of the duty to make decisions requested under law; or

(B) affect the authority of the Comptroller General to settle claims and accounts.

(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. 1676.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1553(a)	31:702(1st sentence).	July 25, 1956, ch. 727, § 2, 70 Stat. 648.
1553(b)	31:702(last sentence).	

In subsection (a), the word “separately” is substituted for “as one fund” for clarity. The words “remains available until expended” are substituted for “shall be available without fiscal year limitation” for consistency in the revised title.

In subsection (b), the words “Comptroller General” are substituted for “Comptroller General of the United States” and “General Accounting Office” for consistency. The words “affect the authority” are substituted for “abridge the existing authority” to eliminate unnecessary words. The words “settle claims and accounts” are substituted for “settle and adjust claims, demands, and accounts” for consistency with chapter 35 of the revised title.

AMENDMENTS

1990—Pub. L. 101-510 amended text generally. Prior to amendment, text read as follows:

“(a) Each appropriation account established under section 1552 of this title is accounted for separately and 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