

“(i) one percent of the total amount of the appropriations for that account; or

“(ii) one percent of the total amount of the appropriations for the expired account.

“(C) No obligation or adjustment of an obligation may be charged pursuant to the provisions of this paragraph until the Committees on Armed Services and the Committees on Appropriations of the Senate and House of Representatives are notified of the intent to make such a charge and a period of 30 days elapses after the notification is submitted.

“(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

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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 derived 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.

## Editorial Notes

### AMENDMENTS

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

## Statutory Notes and Related Subsidiaries

### 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, required the Secretary of Defense to provide for an audit of each account of the Department of Defense established under subsec. (a)(1) of this section, as in effect on the day before Nov. 5, 1990, and to provide Congress with a final report on the audit by Dec. 31, 1991.

## § 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 avail-