

TITLE 31 - MONEY AND FINANCE
SUBTITLE II - THE BUDGET PROCESS
CHAPTER 15 - APPROPRIATION ACCOUNTING
SUBCHAPTER IV - CLOSING ACCOUNTS

§ 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 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.