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5 U.S. Code § 2952 - Time of making annual reports

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Except when a different time is specifically prescribed by statute, the head of each Executive department or military department shall make the annual reports, required to be submitted to Congress, at the beginning of each regular session of Congress. The reports shall cover the transactions of the preceding year.

(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 413.)