

(d) Unobligated balances

Any unobligated and unexpended balances in the revolving fund that the Librarian determines to be in excess of amounts needed for activities financed by the revolving fund, shall be deposited in the Treasury of the United States as miscellaneous receipts. Amounts needed for activities financed by the revolving fund means the direct and indirect costs of the program, including the costs of purchasing, shipping, binding of books and other library materials; supplies, materials, equipment and services needed in support of the program; salaries and benefits; general overhead; and travel.

(e) Audit

The revolving fund shall be subject to audit by the Comptroller General at the Comptroller General's discretion.

(Pub. L. 105-55, title II, §207, Oct. 7, 1997, 111 Stat. 1193; Pub. L. 110-161, div. H, title I, §1403, Dec. 26, 2007, 121 Stat. 2247.)

AMENDMENTS

2007—Subsec. (e). Pub. L. 110-161 amended heading and text of subsec. (e) generally. Prior to amendment, text read as follows: "Not later than March 31 of each year, the Librarian of Congress shall prepare and submit to Congress an audited financial statement for the revolving fund for the preceding fiscal year. The audit shall be conducted in accordance with Government Auditing Standards for financial audits issued by the Comptroller General of the United States."

§ 182a. Revolving fund for duplication services associated with audiovisual conservation center**(a) Establishment**

There is hereby established in the Treasury a revolving fund for duplication and delivery services provided by the Librarian of Congress (hereafter in sections 182a to 182d of this title referred to as the "Librarian") which are associated with the national audiovisual conservation center established under the Act entitled "An Act to authorize acquisition of certain real property for the Library of Congress, and for other purposes", approved December 15, 1997 (Public Law 105-144; 2 U.S.C. 141 note).

(b) Fees for services

The Librarian may charge a fee for providing services described in subsection (a) of this section, and shall deposit any such fees charged into the revolving fund under this section.

(c) Contents of fund**(1) In general**

The revolving fund under this section shall consist of the following amounts:

(A) Amounts deposited by the Librarian under subsection (b) of this section.

(B) Any other amounts received by the Librarian which are attributable to the services described in subsection (a) of this section.

(C) Amounts deposited by the Librarian under paragraph (2).

(D) Such other amounts as may be appropriated under law.

(2) Deposit of funds during transition

The Librarian shall transfer to the revolving fund under this section the following:

(A) Any obligated, unexpended balances existing as of the date of the transfer which are attributable to the services described in subsection (a) of this section.

(B) An amount equal to the difference as of such date between—

(i) the total value of the supplies, inventories, equipment, gift fund balances, and other assets attributable to such services; and

(ii) the total value of the liabilities attributable to such services.

(d) Use of amounts in fund

Amounts in the revolving fund under this section shall be available to the Librarian, in amounts specified in appropriations Acts and without fiscal year limitation, to carry out the services described in subsection (a) of this section.

(Pub. L. 106-481, title I, §101, Nov. 9, 2000, 114 Stat. 2187; Pub. L. 107-68, title II, §207, Nov. 12, 2001, 115 Stat. 587.)

REFERENCES IN TEXT

Sections 182a to 182d of this title, referred to in subsec. (a), was in the original "this Act", meaning Pub. L. 106-481, Nov. 9, 2000, 114 Stat. 2187, known as the Library of Congress Fiscal Operations Improvement Act of 2000, which enacted this section and sections 182b to 182d of this title, amended section 154 of this title, and enacted provisions set out as notes under this section and section 154 of this title. For complete classification of this Act to the Code, see Short Title note below and Tables.

AMENDMENTS

2001—Pub. L. 107-68 struck out "audio and video" before "duplication" in section catchline and in subsec. (a).

EFFECTIVE DATE

Pub. L. 106-481, title I, §105, Nov. 9, 2000, 114 Stat. 2190, provided that: "The provisions of this title [enacting this section and sections 182b to 182d of this title and provisions set out as a note under this section] shall apply with respect to fiscal year 2002 and each succeeding fiscal year."

SHORT TITLE

Pub. L. 106-481, §1, Nov. 9, 2000, 114 Stat. 2187, provided that: "This Act [enacting this section and sections 182b to 182d of this title, amending section 154 of this title, and enacting provisions set out as notes under this section and section 154 of this title] may be cited as the 'Library of Congress Fiscal Operations Improvement Act of 2000'."

§ 182b. Revolving fund for gift shop, decimal classification, photo duplication, and related services**(a) Establishment**

There is hereby established in the Treasury a revolving fund for the following programs and activities of the Librarian:

(1) Decimal classification development.

(2) The operation of a gift shop or other sales of items associated with collections, exhibits, performances, and special events of the Library of Congress.

(3) Document reproduction and microfilming services.

(4) Special events and programs.