Subsec. (b)(1). Pub. L. 113-235, §1301(i)(4)(A), substituted "the accounts of the disbursing officer" for "his accounts" and "the name of the disbursing officer" for "his name"

Pub. L. 113-235, §1301(c)(1), substituted "Director of the Government Publishing Office" for "Public Print-

Subsec. (b)(2). Pub. L. 113-235, §1301(i)(4)(B), substituted "the estate of the disbursing officer" for "his estate", "to the deputy disbursing officer" for "to him", and "the service of the deputy disbursing officer" for "his service"

Subsec. (c)(1). Pub. L. 113-235, §1301(i)(4)(C), substituted "by such officer or employee" for "by him", "the discretion of the Comptroller General" for "his discretion", and in two places "whenever the Comptrol-

ler General" for "whenever he". Pub. L. 113-235, §1301(c)(1), substituted "Director of the Government Publishing Office" for "Public Print-

1982—Subsec. (c)(1). Pub. L. 97-258 substituted "sec-

tion 3726 of title 31" for "section 244 of title 31". 1978—Subsec. (c)(1). Pub. L. 95–473 substituted "section 244 of title 31" for "section 66 of title 49"

1974—Pub. L. 93-459 substituted "Disbursing officer; deputy disbursing officer; certifying officers and employees" for "Disbursing officer: continuation and settlement of accounts during vacancy in office; responsibility for accounts; disbursements for Superintendent of Documents" in section catchline.

Subsec. (a). Pub. L. 93-459 added subsec. (a). Former subsec. (a) redesignated (b)(1).

Subsec. (b)(1). Pub. L. 93-459 redesignated provisions of former subsec. (a) as subsec. (b)(1) and substituted "by any individual designated as a deputy disbursing officer by the Public Printer" for "by the deputy disbursing officer or officers designated by the Public Printer'

Subsec. (b)(2). Pub. L. 93-459 redesignated provisions of former subsec. (b) as subsec. (b)(2) and substituted 'paragraph (1) of this subsection' for "subsection (a) of this section", and "under such paragraph" for "under subsection (a) of this section"

Subsec. (c). Pub. L. 93-459 added subsec. (c). Former subsec. (c), relating to disbursements on account of salaries or other expenses of the office of the Superintendent of Documents, was struck out.

1972—Subsec. (b). Pub. L. 92–310 struck out provisions which related to sureties on official bonds.

CHANGE OF NAME

"Government Publishing Office" substituted for "Government Printing Office" in subsecs. (a), (b)(2), and (c)(1) on authority of section 1301(b) of Pub. L. 113-235, set out as a note preceding section 301 of this

§ 309. Revolving fund for operation and maintenance of Government Publishing Office: capitalization; reimbursements and credits; accounting and budgeting; reports

(a) The revolving fund of \$1,000,000 established July 1, 1953, is available without fiscal year limitation, for-

the operation and maintenance of the Government Publishing Office (except for those programs of the Superintendent of Documents which are funded by specific appropriations), including rental of buildings;

attendance at meetings;

maintenance and operation of the emergency room;

uniforms or uniform allowances;

boots, coats, and gloves;

repairs and minor alterations to buildings;

expenses authorized in writing by the Joint Committee on Printing for inspection of Government printing activities.

In addition, the Director of the Government Publishing Office shall provide capital for the fund by capitalizing, at fair and reasonable values as jointly determined by the Director and the Comptroller General, the current inventories, plant, and building appurtenances, except building structures and land, equipment, and other assets of the Government Publishing Office.

(b) The fund shall be-

(1) reimbursed for the cost of all services and supplies furnished, including those furnished other appropriations of the Government Publishing Office, at rates which include charges for overhead and related expenses, depreciation of plant and building appurtenances, except building structures and land, and equipment, and accrued leave; and

(2) credited with all receipts including sales of Government publications, waste, condemned, and surplus property and with payments received for losses or damage to property.

(c) An adequate system of accounts for the fund shall be maintained on the accrual method, and financial reports prepared on the basis of the accounts. The Director of the Government Publishing Office shall prepare and submit an annual business-type budget program for the operations under this fund. This budget program shall be considered and enacted as prescribed by section 9104 of title 31.

(d) The Inspector General of the Government Publishing Office shall audit the financial and operational activities of the Government Publishing Office each year. The audits shall be conducted under the direction of the Joint Committee on Printing. For purposes of the audits, the Inspector General shall have such access to the records, files, personnel, and facilities of the Government Publishing Office as the Inspector General considers appropriate. The Inspector General shall furnish reports of the audits to the Congress and the Director of the Government Publishing Office.

(e) The Director of the Government Publishing Office shall prepare an annual financial statement meeting the requirements of section 3515(b) of title 31, United States Code. Each financial statement shall be audited in accordance with applicable generally accepted Government auditing standards-

(1) by an independent external auditor selected by the Director of the Government Pub-

lishing Office, or

(2) at the request of the Joint Committee on Printing, by the Inspector General of the Government Publishing Office.

(f) The Comptroller General of the United States may audit the financial statement prepared under subsection (e) at the discretion of the Comptroller General or at the request of the Joint Committee on Printing. An audit by the Comptroller General shall be in lieu of the audit otherwise required by that subsection.

(Pub. L. 90-620, Oct. 22, 1968, 82 Stat. 1241; Pub. L. 93-604, title VII, \$707, Jan. 2, 1975, 88 Stat. 1965; Pub. L. 97-258, \$3(m)(2), Sept. 13, 1982, 96 Stat. 1066; Pub. L. 100-458, title III, §310, Oct. 1, 1988, 102 Stat. 2184; Pub. L. 101-163, title III, §309,

Nov. 21, 1989, 103 Stat. 1065; Pub. L. 101–520, title II, $\S207$, Nov. 5, 1990, 104 Stat. 2274; Pub. L. 103–69, title II, $\S207(a)$, Aug. 11, 1993, 107 Stat. 707; Pub. L. 104–316, title I, $\S123(a)$, Oct. 19, 1996, 110 Stat. 3839; Pub. L. 113–235, div. H, title I, $\S1301(b)$, (c)(1), (i)(5), Dec. 16, 2014, 128 Stat. 2537, 2538.)

HISTORICAL AND REVISION NOTES

Based on 44 U.S. Code, 1964 ed., \$63, 63a (Aug. 1, 1953, ch. 304, title I, \$101, 67 Stat. 330; Aug. 5, 1955, ch. 568, \$101, 69 Stat. 519; June 27, 1956, ch. 453, \$101, 70 Stat. 369); \$63a (July 28, 1967, Pub. L. 90-57, \$101 (part), 81 Stat. 141).

AMENDMENTS

2014—Subsec. (a). Pub. L. 113–235, \$1301(i)(5)(A), substituted "by the Director" for "by him" in concluding provisions.

Pub. L. 113-235, \$1301(c)(1), substituted "Director of the Government Publishing Office" for "Public Printer" in concluding provisions.

Subsecs. (c) to (e). Pub. L. 113-235, §1301(c)(1), substituted "Director of the Government Publishing Office" for "Public Printer".

Subsec. (f). Pub. L. 113–235, $\S1301(i)(5)(B)$, substituted "the discretion of the Comptroller General" for "his or her discretion".

1996—Subsec. (d). Pub. L. 104–316, §123(a)(1), amended subsec. (d) generally. Prior to amendment, subsec. (d) read as follows: "The Comptroller General shall audit the activities of the Government Printing Office at least once every 3 years and shall furnish reports of such audits to the Congress and the Public Printer. For these purposes the Comptroller General shall have such access to the records, files, personnel, and facilities of the Government Printing Office as he considers necessary."

Subsecs. (e), (f). Pub. L. 104-316, §123(a)(2), added subsecs. (e) and (f).

1993—Subsec. (b). Pub. L. 103-69 substituted "shall be—" for "shall be:" in introductory provisions, inserted "and" at end of par. (1), substituted a period for "; and" at end of par. (2), and struck out par. (3) which read as follows: "charged with payment into miscellaneous receipts of the Treasury of that part of the receipts from the sales of Government publications required by law."

1990—Subsec. (a). Pub. L. 101–520 substituted "uniforms or uniform allowances" for "uniforms, or allowances therefor, as authorized by section 5901 of Title 5". 1989—Subsec. (a). Pub. L. 101–163 struck out "not to

exceed \$3,000 in any fiscal year" after "attendance at meetings".

1988—Subsec. (a). Pub. L. 100–458, §310(a), substituted in the first sentence "(except for those programs of the Superintendent of Documents which are funded by specific appropriations)," for ", except the Office of Superintendent of Documents".

Subsec. (c). Pub. L. 100-458, §310(b), substituted "This budget program shall be considered and enacted as prescribed by section 9104 of title 31." for "The Comptroller General shall audit the activities of the Government Printing Office at least once in every three years and shall furnish reports of such audits to the Congress and the Public Printer. For these purposes the Comptroller General shall have such access to the records, files, personnel, and facilities of the Government Printing Office as he considers necessary."

Subsec. (d). Pub. L. 100–458, §310(c), amended subsec. (d) generally. Prior to amendment, subsec. (d) read as follows: "Commencing with the fiscal year 1969, the annual business-type budget for the fund shall be considered and enacted as prescribed by section 9104 of title 31."

1982—Subsec. (d). Pub. L. 97-258 substituted "section 9104 of title 31" for "section 849 of title 31".

 $1975\mathrm{--Subsec.}$ (c). Pub. L. $93\mathrm{--}604$ substituted provisions that the Comptroller General shall audit the activities

of the Government Printing Office at least once in every three years and furnish reports of the audits to the Congress and the Public Printer for provisions that the General Accounting Office shall audit the activities of the Government Printing Office and furnish an audit report annually to the Congress and the Public Printer.

CHANGE OF NAME

"Government Publishing Office" substituted for "Government Printing Office" in section catchline and subsecs. (a), (b)(1), (d), and (e)(2) on authority of section 1301(b) of Pub. L. 113–235, set out as a note preceding section 301 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Pub. L. 103-69, title II, §207(c), Aug. 11, 1993, 107 Stat. 708, provided that: "The amendments made by subsections (a) and (b) [amending this section and section 1708 of this title] shall take effect on October 1, 1993."

TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions of law requiring submittal to Congress of any annual, semiannual, or other regular periodic report listed in House Document No. 103–7 (in which the 23rd item on page 4 identifies a reporting provision which, as subsequently amended, is contained in subsec. (d) of this section), see section 3003 of Pub. L. 104–66, as amended, set out as a note under section 1113 of Title 31, Money and Finance.

FEDERAL REGISTER PROGRAM; USE OF REVOLVING FUND; REIMBURSEMENT

Title II of S. 2939, Ninety-seventh Congress, 2d Session, as reported Sept. 22, 1982, and incorporated by reference in Pub. L. 97–276, §101(e), Oct. 2, 1982, 96 Stat. 1189, to be effective as if enacted into law, provided in part: "That hereafter the revolving fund shall be available to finance the costs of printing and binding all other publications of the Federal Register program and be reimbursed from appropriated funds available therefor:"

§ 310. Payments for printing, binding, blank paper, and supplies

An executive department or independent establishment of the Government ordering printing and binding or blank paper and supplies from the Government Publishing Office shall pay promptly by check to the Director of the Government Publishing Office upon the written request of the Director, either in advance or upon completion of the work, all or part of the estimated or actual cost, as the case may be, and bills rendered by the Director of the Government Publishing Office are not subject to audit or certification in advance of payment. Adjustments on the basis of the actual cost of delivered work paid for in advance shall be made monthly or quarterly and as may be agreed by the Director of the Government Publishing Office and the department or establishment con-

(Pub. L. 90-620, Oct. 22, 1968, 82 Stat. 1241; Pub. L. 113-235, div. H, title I, §1301(b), (c)(1), (i)(6), Dec. 16, 2014, 128 Stat. 2537, 2539.)

HISTORICAL AND REVISION NOTES

Based on 44 U.S. Code, 1964 ed., $\S 230$ (Aug. 1, 1953, ch. 304, title I, $\S 101$, 67 Stat. 331).

AMENDMENTS

2014—Pub. L. 113–235, \$1301(i)(6), substituted "the written request of the Director" for "his written request".