

the acquisition of necessary furniture, furnishings, fixtures, and equipment for the establishment, maintenance, and operation of canteens, warehouses, and storage depots; (2) stocks of merchandise and supplies for canteens and reserve stocks of same in warehouses and storage depots; (3) salaries, wages, and expenses of all employees; (4) administrative and operation expenses; and (5) adequate working capital for each canteen and for the Service as a whole. Amounts appropriated under the authority contained in this chapter and all income from canteen operations become and will be administered as a revolving fund to effectuate the provisions of this chapter.

(Pub. L. 85-857, Sept. 2, 1958, 72 Stat. 1250, §4204; Pub. L. 92-310, title II, §209, June 6, 1972, 86 Stat. 204; Pub. L. 99-576, title VII, §702(14), Oct. 28, 1986, 100 Stat. 3302; renumbered §7804 and amended Pub. L. 102-40, title IV, §402(a), (b)(1), May 7, 1991, 105 Stat. 238.)

#### AMENDMENTS

1991—Pub. L. 102-40 renumbered section 4204 of this title as this section.

1986—Pub. L. 99-576 struck out “, amounts heretofore appropriated to carry out Public Law 636, Seventy-ninth Congress,” before “and all income”.

1972—Pub. L. 92-310 struck out “and premiums on fidelity bonds of employees” in cl. (4).

#### § 7805. Revolving fund

The revolving fund shall be deposited in a checking account with the Treasury of the United States. Such amounts thereof as the Secretary may determine to be necessary to establish and maintain operating accounts for the various canteens may be deposited in checking accounts or other interest-bearing accounts in other depositories selected by the Secretary.

(Pub. L. 85-857, Sept. 2, 1958, 72 Stat. 1250, §4205; Pub. L. 100-322, title IV, §414(a)(1), May 20, 1988, 102 Stat. 549; renumbered §7805 and amended Pub. L. 102-40, title IV, §402(a), (b)(1), May 7, 1991, 105 Stat. 238; Pub. L. 102-83, §4(b)(1), (2)(E), Aug. 6, 1991, 105 Stat. 404, 405.)

#### AMENDMENTS

1991—Pub. L. 102-40 renumbered section 4205 of this title as this section.

Pub. L. 102-83 substituted “Secretary” for “Administrator” in two places.

1988—Pub. L. 100-322 inserted “or other interest-bearing accounts” after “checking accounts”.

#### § 7806. Budget of Service

The Service shall prepare annually and submit a budget program as provided for wholly owned Government corporations by chapter 91 of title 31, which shall contain an estimate of the needs of the Service for the ensuing fiscal year including an estimate of the amount required to restore any impairment of the revolving fund resulting from operations of the current fiscal year.

(Pub. L. 85-857, Sept. 2, 1958, 72 Stat. 1250, §4206; Pub. L. 97-258, §3(k)(8), Sept. 13, 1982, 96 Stat. 1065; Pub. L. 100-322, title IV, §414(a)(2), May 20, 1988, 102 Stat. 549; renumbered §7806 and amended Pub. L. 102-40, title IV, §402(a), (b)(1), May 7, 1991, 105 Stat. 238.)

#### AMENDMENTS

1991—Pub. L. 102-40 renumbered section 4206 of this title as this section.

1988—Pub. L. 100-322 struck out at end “Any balance in the revolving fund at the close of the fiscal year in excess of the estimated requirements for the ensuing fiscal year shall be covered into the Treasury as miscellaneous receipts.”

1982—Pub. L. 97-258 substituted “corporations by chapter 91 of title 31,” for “corporations by sections 841-869 of title 31,”.

#### § 7807. Audit of accounts

The Service shall maintain a set of accounts which shall be audited by the Comptroller General in accordance with the provisions of chapter 35 of title 31.

(Pub. L. 85-857, Sept. 2, 1958, 72 Stat. 1250, §4207; Pub. L. 93-604, title VII, §704, Jan. 2, 1975, 88 Stat. 1964; Pub. L. 97-295, §4(89), Oct. 12, 1982, 96 Stat. 1312; Pub. L. 97-452, §2(e)(3), Jan. 12, 1983, 96 Stat. 2479; renumbered §7807 and amended Pub. L. 102-40, title IV, §402(a), (b)(1), May 7, 1991, 105 Stat. 238.)

#### AMENDMENTS

1991—Pub. L. 102-40 renumbered section 4207 of this title as this section.

1983—Pub. L. 97-452 substituted “chapter 35 of title 31” for “section 3523 of title 31”.

1982—Pub. L. 97-295 substituted “section 3523 of title 31” for “the Accounting and Auditing Act of 1950”.

1975—Pub. L. 93-604 substituted provisions that the Service maintain a set of accounts which shall be audited by the Comptroller General in accordance with the provisions of the Accounting and Auditing Act of 1950 for provisions that the Service maintain an integral set of accounts which shall be audited annually by the General Accounting Office in accordance with the principles and procedures applicable to commercial transactions as provided by sections 841-869 of Title 31 and that no other audit shall be required.

#### § 7808. Service to be independent unit

It is the purpose of this chapter that, under control and supervision of the Secretary, the Service shall function as an independent unit in the Department and shall have exclusive control over all its activities including sales, procurement and supply, finance, including disbursements, and personnel management, except as otherwise provided in this chapter.

(Pub. L. 85-857, Sept. 2, 1958, 72 Stat. 1250, §4208; Pub. L. 97-295, §4(90), Oct. 12, 1982, 96 Stat. 1312; renumbered §7808 and amended Pub. L. 102-40, title IV, §402(a), (b)(1), May 7, 1991, 105 Stat. 238; Pub. L. 102-83, §4(a)(3), (4), (b)(1), (2)(E), Aug. 6, 1991, 105 Stat. 404, 405.)

#### AMENDMENTS

1991—Pub. L. 102-40 renumbered section 4208 of this title as this section.

Pub. L. 102-83 substituted “Secretary” for “Administrator” and “Department” for “Veterans’ Administration”.

1982—Pub. L. 97-295 substituted “provided in this chapter” for “herein provided”.

#### § 7809. Child-care centers

(a)(1) The Secretary, through the Service, shall provide for the operation of child-care centers at Department facilities in accordance with