

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
306 .....	5 App.	Reorg. Plan No. 3 of 1940, eff. June 30, 1940, §1(less (a)(7)(1st sentence), (d)), 54 Stat. 1231.

In subsection (a), the word “service” is substituted for “agency” in section 1(a)(1)(words before last comma) of Reorganization Plan No. 3 of 1940 (eff. June 30, 1940, 54 Stat. 1232) for consistency in the revised title. The words related to the organizational units being consolidated into the Fiscal Service are omitted as executed.

In subsection (b), the text of section 1(a)(7)(2d sentence) of Reorganization Plan No. 3 of 1940 is omitted because of the source provisions restated in section 301(d) of the revised title.

In subsection (c), the words “Office of the Fiscal Assistant Secretary” in section 1(a)(2) of Reorganization Plan No. 3 of 1940 are omitted as unnecessary and for consistency in chapter 3 of the revised title. The words “the Office of the Treasurer of the United States” are omitted because this office is no longer in the Fiscal Service. See Department of the Treasury Order 229 of January 14, 1974 (39 F.R. 2280). The words “Bureau of Government Financial Operations” are substituted for “Bureau of Accounts” because of Treasury Order 229 and appropriation Acts beginning with fiscal year 1975. The text of section 1(a)(2)(last sentence) is omitted as unnecessary because of section 301 of the revised title. The words “Commissioner of Government Financial Operations” are substituted for “Commissioner of Accounts and Deposits” in section 1(a)(3) of the Reorganization Plan because of Treasury Order 229 and appropriation Acts beginning with fiscal year 1975. The words before the last comma are omitted as executed. The words related to the organizational units, in section 1(a)(4) of the Reorganization Plan, that are being consolidated into the Bureau of the Public Debt are omitted as executed.

Subsection (d) is substituted for the text of section 1(a)(7)(last sentence) of Reorganization Plan No. 3 of 1940 for consistency in the revised title. The text of section 1(a)(5) and (6), (b), and (c) is omitted as superseded by the source provisions restated in section 321 of the revised title.

**Editorial Notes**

REFERENCES IN TEXT

The Bureau of Government Financial Operations, referred to in subsec. (c)(1), is now known as the Financial Management Service and has as its head a Commissioner of the Financial Management Service.

AMENDMENTS

2004—Subsec. (d). Pub. L. 108-458 inserted “or employee” after “another officer”.

**Statutory Notes and Related Subsidiaries**

REIMBURSEMENT OF FINANCIAL MANAGEMENT SERVICE AND BUREAU OF THE PUBLIC DEBT

Pub. L. 105-277, div. A, §101(h) [title I], Oct. 21, 1998, 112 Stat. 2681-480, 2681-486, provided in part: “That notwithstanding any other provisions of law, effective upon enactment [Oct. 21, 1998] and thereafter, the Bureau of the Public Debt shall be fully and directly reimbursed by the funds described in section 104 of Public Law 101-136 (103 Stat. 789) [set out below] for costs and services performed by the Bureau in the administration of such funds.”

Similar provisions were contained in Pub. L. 105-61, title I, Oct. 10, 1997, 111 Stat. 1279.

Pub. L. 103-329, title I, §105, Sept. 30, 1994, 108 Stat. 2390, provided that: “Notwithstanding any other provi-

sion of law, beginning in fiscal year 1995 and thereafter, the Financial Management Service (FMS) shall be reimbursed, for postage incurred by FMS to make check payments on their behalf, by: the Department of Veterans Affairs, for the mailing of Compensation and Pension benefit payments; the Department of Health and Human Services, for the mailing of Supplemental Security Income payments; and the Office of Personnel Management, for the mailing of Retirement payments. Such reimbursement shall be due beginning with checks mailed on October 1, 1994, and such reimbursement shall occur on a monthly basis.”

Pub. L. 102-393, title I, §105, Oct. 6, 1992, 106 Stat. 1737, provided that: “Notwithstanding any other provision of law, beginning October 1, 1992, and thereafter, the Financial Management Service (FMS) shall be reimbursed by the Internal Revenue Service (IRS) and the Department of Agriculture, National Finance Center (NFC), for the postage costs the FMS incurs to make check payments on behalf of the IRS and the NFC.”

Pub. L. 101-136, title I, §104, Nov. 3, 1989, 103 Stat. 789, provided that: “Notwithstanding any other provision of law, beginning October 1, 1990, and thereafter, the Financial Management Service shall be fully and directly reimbursed from the Social Security Trust Funds for the costs it incurs in the issuance of Social Security Trust Funds benefit payments, including all physical costs associated with payment preparation and postage costs. Such direct reimbursement shall also be made for all other trust and special funds which are the recipients of services performed by the Financial Management Service and which prior to enactment of this provision [Nov. 3, 1989] reimburse the General Fund of the Treasury for such services.”

**§ 307. Office of the Comptroller of the Currency**

The Office of the Comptroller of the Currency, established under section 324 of the Revised Statutes (12 U.S.C. 1), is an office in the Department of the Treasury.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 880.)

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<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
307 .....	(no source).	

The section is included to provide in subchapter I of chapter 3 of the revised title a complete list of the organizational units established by law that are in the Department of the Treasury or are subject to the direction and supervision of the Secretary of the Treasury. The title “Office of the Comptroller of the Currency” and the word “office” are used to reflect the name that this organizational unit of the Department of the Treasury historically has been given.

**§ 308. United States Customs Service**

The United States Customs Service, established under section 1 of the Act of March 3, 1927 (19 U.S.C. 2071), is a service in the Department of the Treasury.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 880.)

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