



Legislative Branch Revolving Funds

Ida A. Brudnick

Analyst on the Congress

Jacob R. Straus

Analyst on the Congress

August 25, 2010

Congressional Research Service

7-5700

www.crs.gov

R40939

Summary

Legislative branch revolving funds support the “business-type activities” of the House, Senate, and legislative branch agencies. Revolving funds must be established statutorily. The legislative branch currently has 26 revolving funds, including seven funds for the House of Representatives, nine for the Senate, five for the Architect of the Capitol, four for the Library of Congress, and one for the Government Printing Office. As of the close of FY2009, the funds range in size from zero for the House Recording Studio Fund to \$186.5 million for the Government Printing Office revolving fund. In contrast, the legislative branch appropriation for FY2010 was equal to \$4.65 billion.

This report traces the establishment, use, and recent development of these funds. Where available, the current status of funds is provided, using standard federal government budget object classifications.

This report will be updated annually following the publication of the *Statement of Disbursements of the House* and the *Report of the Secretary of the Senate* for the period ending September 30 of each fiscal year.

Contents

Introduction	1
House of Representatives	2
House Recording Studio Revolving Fund	3
House Services Revolving Fund.....	4
Telecommunications Revolving Fund.....	5
Equipment Revolving Fund.....	6
House Page Revolving Fund	6
Stationery Revolving Fund.....	7
House of Representatives Revolving Fund	8
Senate.....	8
Senate Computer Center Revolving Fund.....	9
Senate Gift Shop Revolving Fund	10
Senate Hair Care Services Revolving Fund	11
Senate Office of Public Records Revolving Fund	12
Senate Revolving Fund for Stationery Allowances.....	13
Senate Health Promotion Revolving Fund	15
Daniel Webster Senate Page Residence Revolving Fund.....	16
Senate Recording Studio and Senate Photographic Studio	17
Senate Recording Studio Revolving Fund.....	18
Senate Photographic Studio Revolving Fund	19
Architect of the Capitol.....	20
House Member Gym Revolving Fund	21
Senate Staff Health and Fitness Facility Revolving Fund.....	21
Senate Restaurants Revolving Fund.....	21
Capitol Visitor Center Revolving Fund.....	21
Recycling Revolving Fund	22
Library of Congress	22
Cooperative Acquisitions Program Revolving Fund.....	23
Library of Congress Fiscal Operations Improvement Act of 2000 and Subsequent Legislation	24
Duplication Services for the National Audiovisual Conservation Center	24
Gift Shop, Decimal Classification, Photo Duplication, Special Events, and Related Services	25
Federal Library and Information Network and Federal Research Program	25
Government Printing Office	26
Capitalization.....	26
Source of Funds and Reimbursements	26
Budget Authority Provided in Appropriations Acts	27
Auditing and Reporting.....	28
Repealed Revolving Funds.....	29
Joint Senate and House Recording Facility	29
Senate Barber and Beauty Shops	29
Office of the Chaplain Expense Revolving Fund	30
Attending Physician	30

Tables

Table 1. Summary of Revolving Funds Expenditures of the U.S. House of Representatives	3
Table 2. House Recording Studio Revolving Fund.....	4
Table 3. House Services Revolving Fund.....	5
Table 4. Telecommunications Revolving Fund.....	5
Table 5. House Equipment Revolving Fund.....	6
Table 6. House Page Revolving Fund	7
Table 7. House Stationery Revolving Fund.....	7
Table 8. Summary of Revolving Fund Expenditures of the U.S. Senate.....	8
Table 9. Senate Computer Center Revolving Fund.....	9
Table 10. Senate Gift Shop Revolving Fund	10
Table 11. Senate Hair Care Services Revolving Fund.....	12
Table 12. Senate Office of Public Records Revolving Fund	13
Table 13. Senate Stationery Revolving Fund.....	15
Table 14. Office of Senate Health Promotion Revolving Fund	16
Table 15. Daniel Webster Senate Page Residence Revolving Fund.....	17
Table 16. Senate Recording Studio Revolving Fund	19
Table 17. Senate Photographic Studio Revolving Fund.....	20

Contacts

Author Contact Information	30
Acknowledgments	31

Introduction

Legislative branch revolving funds support the “business-type activities” of the House, Senate, and legislative branch agencies.¹ The revolving funds generally fall into two categories: the first provides a means of accounting for services provided by one agency to other governmental entities, while the other covers services for the public. Although legislative branch revolving funds comprise a small portion of the total legislative branch operating budget, they have provided a means through which the House, Senate, and legislative branch agencies are able to account for these types of activities. Over time, Congress has revisited their use, structure, and solvency; conducted oversight through hearings and the review of audits; and considered legislation amending the revolving funds, either through proposals offered by Members or at the request of legislative branch agencies.

Revolving funds must be established statutorily. They may be established for a number of reasons, including a desire (1) to provide separate accounting for transactions between agencies or business-type transactions, (2) to isolate and simplify accounting for a single activity, or (3) to increase flexibility and efficiency of operations. Receipts generated from revolving-fund transactions are returned to the individual funds and may be expended without further congressional action, although expenditures are confined to authorized uses.² While revolving funds may receive additional budget authority from the legislative branch appropriations bills, the appropriations measures are generally not the primary means of support. Revolving funds are generally intended to operate on a self-sustaining basis with funds retained in the account rather than returned to the U.S. Treasury. Authority to spend funds is provided for in law. The period of availability for amounts in revolving funds also differs depending upon the budget authority provided in the annual appropriations bills. While amounts in the latter are generally available for the fiscal year, unless otherwise specified, amounts in many of the funds are available without fiscal year limitation.

The legislative branch currently has 26 revolving funds, including seven funds for the House of Representatives,³ nine for the Senate, five for the Architect of the Capitol, four for the Library of

¹ U.S. Government Accountability Office, *A Glossary of Terms Used in the Federal Budget Process*, GAO-05-734SP, September 2005, p. 88, <http://www.gao.gov/new.items/d05734sp.pdf>.

² The Government Accountability Office provides the following explanation on the difference between revolving and appropriated funds: “Under the typical or ‘traditional’ funding arrangement, any money an agency receives from any source outside of its congressional appropriations must, unless Congress has provided otherwise, be deposited in the Treasury to the credit of the appropriate general fund receipt account. 31 U.S.C. § 3302(b). Absent an appropriation, an agency may not withdraw money from a general fund receipt account. Congress provides the agency’s operating funds by making direct appropriations from the general fund of the Treasury.” U.S. Government Accountability Office, *Principles of Federal Appropriations Law*, Third Edition, Volume III, GAO-08-9788P, September 2008, pp. 12-85 - 12-86, <http://www.gao.gov/special.pubs/d08978sp.pdf>. An example is provided on pp. 12-90.

³ On July 27, 2010, the House passed H.R. 5682, a bill to “improve the operation of certain facilities and programs of the House of Representatives, and for other purposes.” Section 2 of the bill would create a revolving fund for the House of Representatives Child Care Center to be administered by the Chief Administrative Officer of the House. For more information, see U.S. Congress, House Committee on House Administration, *To Improve the Operation of Certain Facilities and Programs of the House of Representatives, and for other purposes*, report to accompany H.R. 5682, 111th Cong., 2nd sess., July 27, 2010, H.Rept. 111-569 (Washington: GPO, 2010). Currently, the House Child Care Center is included in the Legislative Branch Appropriations Budget. For more information, see U.S. Congress, House Committee on Appropriations, Subcommittee on Legislative Branch, *Legislative Branch Appropriations for 2011: Part I, Justification of the Budget Estimates*, 111th Cong., 2nd sess. (Washington: GPO, 2010), pp. 177-179.

Congress, and one for the Government Printing Office. As of the close of FY2009, the funds range in size from zero for the House Recording Studio Fund to \$186.5 million for the Government Printing Office revolving fund. In contrast, the legislative branch appropriation for FY2010 was equal to \$4.65 billion.⁴

Over time, the revolving funds have grown in number and size, undergone numerous reorganizations and legislative amendments, and been subject to the oversight of congressional committees and audits and investigations by the Government Accountability Office (GAO)⁵. This report traces the establishment, use, and recent development of these funds.⁶ Where available, the current status of funds is provided, using standard federal government budget object classifications.⁷

In recent years, legislation has been enacted (1) establishing, consolidating, and repealing legislative branch revolving funds; (2) modifying the use of the funds; (3) requiring the deposit of receipts associated with some activities while prohibiting expenses associated with others; (4) limiting obligational authority; (5) allowing a temporary transfer between accounts; and, in the case of the Government Printing Office, (6) providing an appropriation to the fund. Provisions addressing the legislative branch revolving funds have been included in the annual and supplemental appropriations bills as well as authorizing legislation. While some of the revolving funds legislation has been focused primarily on financial management, revolving funds have also been amended in response to new programs or activities (for example, the Capitol Visitor Center Act) or broader changes in congressional organization (for example, the U.S. Capitol Police and Library of Congress Police Merger Implementation Act).⁸

House of Representatives

The House of Representatives has operated revolving funds for decades. **Table 1** provides a summary of the House revolving funds using data from the *Statements of Disbursements of the House* as compiled by the Chief Administrative Officer of the House. Subsequent sections provide additional information on each fund and expenditures for these periods. For each section, data for the fourth quarter and for FY2009 are shown.

⁴ P.L. 111-68, 123 Stat. 2023, October 1, 2009. The FY2011 Legislative Branch Appropriations bill was marked up on July 1, 2010, by the House Appropriations Committee Subcommittee on Legislative Branch. This report will be updated as further action is taken in the appropriations process.

⁵ The Legislative Reorganization Act of 1970 gave GAO the authority to audit organizations conducting activities or providing services on the Capitol Grounds (40 U.S.C. § 5108). Previous GAO authority to conduct audits of executive and legislative branch accounts were contained in the Budget and Accounting Act of 1921 (P.L. 13, title III, sec. 304, 42 Stat. 23, June 10, 1921), and the Accounting and Auditing Act of 1950 (P.L. 784, sec. 110, 64 Stat. 834, September 12, 1950).

⁶ This report does not examine other types of funds, including gift and trust funds. For more information on other types of funds, see U.S. Government Accountability Office, *Principles of Federal Appropriations Law*, Third Edition, Volume III, GAO-08-9788P, September 2008, <http://www.gao.gov/special.pubs/d08978sp.pdf>; and U.S. General Accounting Office, *Federal Trust and Other Earmarked Funds: Answers to Frequently Asked Questions*, GAO-01-199S, January 1, 2001, <http://www.gao.gov/new.items/d01199sp.pdf>.

⁷ These categories of spending, also known as Budget Object Classes, are derived from U.S. Office of Management and Budget, *OMB Circular A-11*, 2009 edition, http://www.whitehouse.gov/omb/Circulars_a11_current_year_a11_toc.

⁸ For more information on the Capitol Visitor Center see CRS Report RL31121, *The Capitol Visitor Center: An Overview*, by Stephen W. Stathis and for more information on the Library of Congress Police and Capitol Police merger see P.L. 110-178, 121 Stat. 2546, January 7, 2008; 2 U.S.C. § 1901 note.

Table 1. Summary of Revolving Funds Expenditures of the U.S. House of Representatives

Category	4 th Quarter 2009 (July 1, 2009- September 30, 2009)	FY2009 (October 1, 2008 – September 30, 2009)
House Recording Studio	\$0	\$0
House Services Revolving Fund	\$48,358	\$465,699
Telecommunications Revolving Fund	\$2,873,717	\$10,418,436
Equipment Revolving Fund	\$999,577	\$3,101,648
House Page Revolving Fund	\$103,889	\$322,299
Stationery Revolving Fund	\$1,548,855	\$5,254,269

Source: U.S. Congress, *Statement of Disbursements of the House, as compiled by the Chief Administrative Officer*, July 1, 2009, to September 30, 2009, part 3 of 3 (Washington, GPO: 2009).

Notes: Figures are rounded to the nearest dollar.

House Recording Studio Revolving Fund

The House Recording Studio was established in 1956 to “assist Members of the House of Representatives in making disk, film, and tape recordings, and in performing such other functions and duties in connection with the making of such recordings as may be necessary.”⁹ It was preceded by the “Joint Senate and House Recording Facility.” The House Recording Studio is currently operated by the Chief Administrative Officer of the House, who is responsible for setting the price of disk, film, or tape recordings and collecting associated fees.¹⁰ These fees are deposited in a revolving fund account in the Treasury of the United States and used for the “care, maintenance, operation, and other expenses of the studio.”¹¹ The Speaker may appoint three Members of the House to provide direction for the studio and issue rules and regulations relating to operation and expenditures. **Table 2** provides information on disbursements during the final quarter of FY2009 and for all four quarters of FY2009.

⁹ P.L. 84-624, ch. 453, sec. 105, 70 Stat. 370, June 27, 1956; 2 U.S.C. § 123b. GAO has performed numerous audits of the House Recording Studio revolving fund at the request of the Clerk of the House. For the most recent example see U.S. General Accounting Office, *Financial Audit: House Recording Studio Revolving Fund for the Periods Ended 9/30/93 and 9/30/92*, AIMD-95-11, November 8, 1994, <http://www.gao.gov/archive/1995/ai95011.pdf>.

¹⁰ P.L. 104-186, 110 Stat. 1735, August 20, 1996. The Clerk of the House formerly performed these duties. The House of Representatives Administrative Reform Technical Corrections Act transferred these duties to the newly created position of Chief Administrative Officer of the House.

¹¹ *Ibid.*

Table 2. House Recording Studio Revolving Fund

Category	4 th Quarter 2009 (July 1, 2009- September 30, 2009)	FY2009 (October 1, 2008 – September 30, 2009)
Rent, Communications, Utilities	\$0	\$0
Total	\$0	\$0

Source: U.S. Congress, *Statement of Disbursements of the House, as compiled by the Chief Administrative Officer*, July 1, 2009, to September 30, 2009, part 3 of 3 (Washington, GPO: 2009), pp. 3052-3053.

Notes: Figures are rounded to the nearest dollar. Total figures may not be equal because of rounding.

House Services Revolving Fund

The House services revolving fund was established by the FY2005 Consolidated Appropriations Act.¹² The act terminated three predecessor revolving funds—House barber shops revolving fund, House beauty shop revolving fund, and House restaurant revolving fund¹³—and transferred remaining deposits in those funds into the new fund. The fund receives amounts relating to the operation of the barber shop, beauty shop, and restaurant system, as well as amounts received related to the provision of mail services to non-House entities. Funds may be expended by the Chief Administrative Officer (CAO), subject to the approval of the House Appropriations Committee.

The provision was amended in 2005 to include funds related to user fees for the House staff exercise facility.¹⁴ The FY2008 Consolidated Appropriations Act expanded the scope of fund by authorizing the CAO to designate these funds, upon approval, for “purposes relating to energy and water conservation and environmental activities carried out in buildings, facilities, and grounds under the Chief Administrative Officer’s jurisdiction.”¹⁵ The FY2009 budget request included proposed language, which was included in the FY2009 Omnibus Appropriations Act,¹⁶ directing the CAO to “deposit all amounts received as promotional rebates and incentives on credit card purchases, balances, and payments” into this fund.¹⁷ **Table 3** provides information on the expenditures related to this revolving fund for two different periods in FY2009.

¹² P.L. 108-447, December 8, 2004, 118 Stat. 3175; 2 U.S.C. § 117m.

¹³ These funds had been created by P.L. 93-554, 88 Stat. 1776, December 27, 1974; P.L. 91-145, 83 Stat. 347, December 12, 1969; and 54 Stat. 1056, October 9, 1940. GAO performed numerous audits of the House of Representatives beauty shop revolving fund and the House restaurant revolving fund, which preceded the House services revolving fund. These requests were made by the Clerk of the House and then, following the establishment of the office, the Chief Administrative Officer. The audits of the former revolving fund were conducted pursuant to the FY1970 Legislative Branch Appropriations Act. For the most recent example see U.S. General Accounting Office, *Financial Audit: House Beauty Shop Revolving Fund for the Year Ended 9/30/93 and 9 Months Ended 9/30/92*, AIMD-95-82, April 14, 1995, <http://www.gao.gov/archive/1995/ai9582.pdf>; and U.S. General Accounting Office, *Financial Audit: House Stationery Revolving Fund for Year Ended 09/30/93 and 3 Months Ended 09/30/92*, AIMD-95-32, March 30, 1995, <http://www.gao.gov/archive/1995/ai9532.pdf>.

¹⁴ P.L. 109-13, 119 Stat. 272, May 11, 2005.

¹⁵ P.L. 110-161, 121 Stat. 2225, December 26, 2007.

¹⁶ P.L. 111-8, 123 Stat. 817, March 11, 2009.

¹⁷ Office of Management and Budget, *Appendix, Budget of the United States Government, FY2009*, (Washington: GPO, 2008), p. 19. Legislative Branch requests are “included in the budget by the President without change” (31 U.S.C. (continued...))

Table 3. House Services Revolving Fund

Category	4 th Quarter 2009 (July 1, 2009- September 30, 2009)	FY2009 (October 1, 2008 – September 30, 2009)
Transportation of Things	\$4,015	\$5,932
Other Services	\$37,557	\$137,887
Supplies and Materials	\$6,786	\$89,060
Equipment	\$0	\$232,820
Total	\$48,358	\$465,699

Source: U.S. Congress, *Statement of Disbursements of the House, as compiled by the Chief Administrative Officer*, July 1, 2009, to September 30, 2009, part 3 of 3 (Washington, GPO: 2009), p. 3051.

Notes: Figures are rounded to the nearest dollar. Total figures may not be equal because of rounding.

Telecommunications Revolving Fund

A request for a revolving fund for telecommunications expenses was included in the FY2005 budget request.¹⁸ The FY2005 Consolidated Appropriations Act included language establishing the net expenses of telecommunications revolving fund for funds deposited by the CAO from “amounts provided by legislative branch offices to purchase, lease, obtain, and maintain the data and voice telecommunications services and equipment located in such offices.”¹⁹ The CAO may expend the funds for these purposes without fiscal year limitation. **Table 4** shows the expenses covered by this fund for telecommunications and the Wide Area Network.

Table 4. Telecommunications Revolving Fund

Category	4 th Quarter 2009 (July 1, 2009- September 30, 2009)	FY2009 (October 1, 2008 – September 30, 2009)
Telecommunications		
Transportation of Things	\$0	\$67
Rent, Communication, Utilities	\$2,721,433	\$9,446,893
Other Services	\$62,284	\$100,717
Supplies and Materials	\$0	\$2,385
Equipment	\$0	\$596,094
Wide Area Network		
Rent, Communication, Utilities	\$90,000	\$272,281
Total	\$2,873,717	\$10,418,436

(...continued)

§1105).

¹⁸ Office of Management and Budget, *Appendix, Budget of the United States Government, FY2005* (Washington: GPO, 2005), p. 23.

¹⁹ P.L. 108-447, 118 Stat. 3174, December 8, 2004; 2 U.S.C. § 112h.

Source: U.S. Congress, *Statement of Disbursements of the House, as compiled by the Chief Administrative Officer*, July 1, 2009, to September 30, 2009, part 3 of 3 (Washington, GPO: 2009), p. 3045.

Notes: Figures are rounded to the nearest dollar. Total figures may not be equal because of rounding.

Equipment Revolving Fund

The net expenses of equipment revolving fund was established in 2003 to contain funds deposited by the CAO from amounts provided by offices of the House to “purchase, lease, obtain, and maintain the equipment.”²⁰ The fund also includes Member offices expenditures for furniture expenses in district offices. The CAO may use these funds to support these purposes without fiscal year limitation. The law was amended in 2004 with language stating that this fund does not cover items covered by the net expenses of telecommunications revolving fund.²¹ The expenditures of the House equipment revolving fund by category are contained in **Table 5**.

Table 5. House Equipment Revolving Fund

Category	4 th Quarter 2009 (July 1, 2009- September 30, 2009)	FY2009 (October 1, 2008 – September 30, 2009)
Transportation of Things	\$51,300	\$48,324
Rent, Communication, Utilities	-\$120	\$2,450
Other Services	\$0	\$3,080
Equipment	\$948,396	\$3,047,794
Total	\$999,577	\$3,101,648

Source: U.S. Congress, *Statement of Disbursements of the House, as compiled by the Chief Administrative Officer*, July 1, 2009, to September 30, 2009, part 3 of 3 (Washington, GPO: 2009), p. 3032.

Notes: Figures are rounded to the nearest dollar. Total figures may not be equal because of rounding.

House Page Revolving Fund

In 1983, Congress established the page revolving fund.²² The fund contains amounts received by the CAO²³ for lodging and meals provided to House pages.²⁴ The CAO may disburse amounts in the fund for expenses related to the provision of these services, as determined by the Clerk of the House and subject to regulations of the House of Representatives Page Board. The House inspector general examined the use of the revolving fund and proposed recommendations in 1999.²⁵ Total personnel and non-personnel expenses for FY2009 are listed in **Table 6**.

²⁰ P.L. 108-7, 117 Stat. 353, February 20, 2003; 2 U.S.C. § 112g.

²¹ P.L. 108-447, 118 Stat. 3174, December 8, 2004.

²² P.L. 98-51, 97 Stat. 269, July 14, 1983; 2 U.S.C. § 88b-5.

²³ House pages are paid for their services, with “automatic deductions ... made for federal and state taxes, social security, and the Residence Hall fee.” See also <http://pageprogram.house.gov/experience.html>.

²⁴ P.L. 104-186, 110 Stat. 1735, August 20, 1996. The Clerk of the House formerly performed these duties. The House of Representatives Administrative Reform Technical Corrections Act transferred these duties to the newly created position of Chief Administrative Officer of the House.

²⁵ U.S. Congress, U.S. House of Representatives, Office of Inspector General, *Page Residence Revolving Fund Not* (continued...)

Table 6. House Page Revolving Fund

Category	4 th Quarter 2009 (July 1, 2009- September 30, 2009)	FY2009 (October 1, 2008 – September 30, 2009)
Travel	\$284	\$1,475
Rent, Communication, Utilities	\$0	\$100
Printing and Reproduction	\$1,191	\$2,607
Other Services	\$5,890	\$83,909
Supplies and Materials	\$94,899	\$242,583
Equipment	\$1,625	\$1,625
Total	\$103,889	\$332,299

Source: U.S. Congress, *Statement of Disbursements of the House*, as compiled by the Chief Administrative Officer, July 1, 2009, to September 30, 2009, part 3 of 3 (Washington, GPO: 2009), p. 3069.

Notes: Figures are rounded to the nearest dollar. Total figures may not be equal because of rounding.

Stationery Revolving Fund

The stationery revolving fund was established in 1947.²⁶ The fund contains amounts received by the stationery room (renamed the Office Supply Service) for the sale of supplies to Members, officers, and committees. **Table 7** lists the categories of expenses covered by this revolving fund in FY2009.

Table 7. House Stationery Revolving Fund

Category	4 th Quarter 2009 (July 1, 2009- September 30, 2009)	FY2009 (October 1, 2008 – September 30, 2009)
Non-personnel		
Franked Mail	\$38,248	\$38,248
Rent, Communication, Utilities	\$3,452	\$9,563
Other Services	\$100,062	\$225,835
Supplies and Materials	\$1,399,657	\$4,849,982
Equipment	\$7,435	\$10,697
Total	\$1,548,855	\$5,254,269

Source: U.S. Congress, *Statement of Disbursements of the House*, as compiled by the Chief Administrative Officer, July 1, 2009, to September 30, 2009, part 3 of 3 (Washington, GPO: 2009), p. 2915.

Notes: Figures are rounded to the nearest dollar. Total figures may not be equal because of rounding.

(...continued)

Always Used As Intended, Report No. 99-CLK-03, May 25, 1999.

²⁶ P.L. 80-197, ch. 262, 61 Stat. 366, July 17, 1947; 2 U.S.C. § 46b-1.

House of Representatives Revolving Fund

The House of Representatives revolving fund was established in the FY2004 Consolidated Appropriations Act.²⁷ The fund may contain appropriated funds, donated funds, and interest on the balance of the fund. Funds may be expended by the CAO upon notification to the House Appropriations Committee. A detailed accounting of this fund is not provided in the quarterly disbursement documents.

Senate

The Senate has used revolving funds for many years to support the operation of business-like activities. **Table 8** provides information for FY2009 on the Senate revolving funds from the *Report of the Secretary of the Senate*. A section on each revolving fund, including statutory history and more detailed information from the Secretary's report, follows. Data for the House and Senate tables are presented differently because the Secretary of the Senate provides data on a semi-annual period, whereas the Chief Administrative Officer of the House provides data quarterly. In addition, the Senate provides a summary of each revolving fund's revenues (net of expenditures). This data is not provided by the House.

Table 8. Summary of Revolving Fund Expenditures of the U.S. Senate

FY2008 and total revenues (net of expenditures)

Revolving Fund	October 1, 2008- March 31, 2009	April 1, 2009- September 30, 2009	Total Revenues (net of expenditures)
Computer Center	\$0	\$0	\$10,000
Gift Shop	\$35,581	\$62,023	\$632,160
Hair Care Services	\$8,429	\$19,725	-\$291,436
Office of Public Records	\$6,199	\$9,342	\$151,185
Stationery Allowances	\$285,637	-\$72,825	-\$620,829
Health Promotion	-\$5,336	\$1,630	\$12,631
Daniel Webster Page Residence	\$14,316	\$3,918	\$227,044
Recording Studio	-\$158,380	\$135,599	\$1,236,007
Photographic Studio	\$49,332	\$62,023	\$632,160

Source: U.S. Congress, Senate, *Report of the Secretary of the Senate from October 1, 2008 to March 31, 2009, Part II*, 111th Cong., 1st sess. S.Doc. 111-2 pt. 2 (Washington: GPO, 2009); and U.S. Congress, Senate, *Report of the Secretary of the Senate from April 1, 2009 to September 30, 2009, Part II*, 110th Cong., 1st sess. S.Doc. 111-8, pt. 2 (Washington: GPO, 2009).

Notes: Figures are rounded to the nearest dollar.

²⁷ P.L. 108-199, 118 Stat. 450, January 23, 2004, 2 U.S.C. § 95e.

Senate Computer Center Revolving Fund

Established in 1976, the Senate Computer Center revolving fund is a contingent fund of the Senate.²⁸ Computer functions are operated by the Sergeant at Arms and Doorkeeper of the Senate (hereafter Sergeant at Arms) as part of the office’s technology support services (formerly the Computer Center).

Pursuant to 2 U.S.C. § 123d, the revolving fund is used for the deposit of funds received from computer contracts and for payment of associated personnel. The Sergeant at Arms “is authorized to enter into contracts with any agency or instrumentality of the legislative branch for the use of any available time on the Senate computer.” All contracts established under this provision must be approved by the Committee on Rules and Administration and require full advance payment and a provision for refunds if all computer time is not utilized.²⁹

Deposits from the revolving fund can be used for three purposes: (1) to pay the salaries of personnel, in addition to regular employees of the computer center, needed to fulfill contracts for computer time; (2) to pay “agency contributions” for retirement, health care, and other benefits for additional personnel; and (3) to provide refunds to entities that did not utilize all of the contracted computer time.³⁰ Additionally, the Secretary of the Senate is required to withdraw all funds in excess of \$100,000, other than amounts required to provide refunds (if any), within 90 days after the end of any fiscal year and deposit the funds in the U.S. Treasury as miscellaneous receipts.³¹ **Table 9** lists the balance for the Senate Computer Center revolving fund for FY2009 and a summary of the revolving fund’s revenues (net expenditures).

Table 9. Senate Computer Center Revolving Fund

Category	October 1, 2008- March 31, 2009	April 1, 2009- September 30, 2009	Total Revenues (net of expenditures)
Net Office Expenses	\$0	\$0	\$10,000
Totals	\$0	\$0	\$10,000
Unexpended Balance	\$10,000	\$10,000	\$10,000

Source: U.S. Congress, Senate, *Report of the Secretary of the Senate from October 1, 2008 to March 31, 2009, Part II*, 111th Cong., 1st sess. S.Doc. 111-2, pt. 2 (Washington: GPO, 2009), p. 1700; and U.S. Congress, Senate, *Report of the Secretary of the Senate from April 1, 2009 to September 30, 2009, Part II*, 111th Cong., 1st sess. S.Doc. 111-8, pt. 2 (Washington: GPO, 2009), p. 1941.

Notes: Figures are rounded to the nearest dollar. Total and unexpended balance figures may not be equal because of rounding.

²⁸ P.L. 94-303, 90 Stat. 614, June 1, 1976.

²⁹ 2 U.S.C. § 123d (b).

³⁰ 2 U.S.C. § 123d (a)(2).

³¹ 2 U.S.C. § 123d (a)(3).

Senate Gift Shop Revolving Fund

Established in 1992, the Senate Gift Shop revolving fund contains all proceeds collected or received by the Secretary of the Senate from the Senate Gift Shop.³² Pursuant to 2 U.S.C. § 121d(c), the Secretary can use the revolving fund for expenses related to operation of the gift shops, including supplies, equipment, and other supplies, and to “reimburse the Senate appropriations account, appropriated under the heading ‘Salaries, Officers and Employees’ and ‘Office of the Secretary,’ for amounts used from such account to pay the salaries of employees of the Senate Gift Shop.”³³ The initial capital, not to exceed \$300,000, was transferred from the Senate stationery revolving fund.³⁴ In 1994, the Senate authorized additional capitalization subject to the approval of the Senate Committee on Appropriations, through a transfer of up to \$300,000 “from any Senate appropriations account with respect to which the Secretary has disbursing authority.”³⁵

The gift shop revolving fund has twice been amended to provide the Secretary with the authority to transfer gift shop funds to other sources. The FY2002 Legislative Branch Appropriation Act provided the Secretary with the authority to transfer to the Capitol Preservation Fund the “net profits (as determined by the Secretary) from sales of items by the Senate Gift Shop which are intended to benefit the Capitol Visitor Center.”³⁶ In 2007, the Senate further amended the Secretary’s authority by allowing the transfer of proceeds from the sale of holiday ornaments to the Senate Employee Child Care Center.³⁷ **Table 10** lists the status of the gift shop revolving fund for FY2009 and a summary of the revolving funds revenues (net expenditures).

Table 10. Senate Gift Shop Revolving Fund

Category	October 1, 2008- March 31, 2009	April 1, 2009- September 30, 2009	Total Revenues (net of expenditures)
Net Revenues	\$958,177	\$725,129	\$16,857,330
Net Office Expenses	\$0	\$0	-\$4,146
Transportation of Things	-\$5,135	-\$3,129	-\$48,859
Rent, Communications, and Utilities	-\$904	-\$982	-\$36,173
Other Contractual Services	\$0	\$0	-\$42,758
Supplies and Materials	-\$916,557	-\$519,468	-\$14,512,778

³² P.L. 102-392, 106 Stat. 1706, October 6, 1992; 2 U.S.C. § 121d.

³³ 2 U.S.C. § 121d (c)(1).

³⁴ 2 U.S.C. § 121d (e). Audit authority is not included in the Gift Shop revolving fund statute. GAO, however, has performed audits of the fund at the request of the Secretary of the Senate. For the most recent example see U.S. Government Accountability Office, *Financial Audit: U.S. Senate Gift Shop Revolving Fund’s Fiscal Years 2002 and 2001 Financial Statements*, GAO-04-906, August 27, 2004, <http://www.gao.gov/products/GAO-04-906>.

³⁵ P.L. 103-238, 108 Stat. 1462, July 22, 1994; 2 U.S.C. § 121d note.

³⁶ P.L. 107-68, 115 Stat. 568, November 12, 2001; 2 U.S.C. § 121d (c)(2).

³⁷ P.L. 110-39, 121 Stat. 231, June 21, 2007; 2 U.S.C. § 121d (c)(3). P.L. 110-39 added subsection (c)(3) designating proceeds from holiday ornament sales in the Senate gift shop to the Senate Employee Child Care Center. The funds can be used to pay for necessary activities and expenses of the child care center “including scholarships, education supplies, and equipment.”

Category	October 1, 2008- March 31, 2009	April 1, 2009- September 30, 2009	Total Revenues (net of expenditures)
Acquisition of Assets	\$0	\$0	-\$39,917
Total	\$35,581	\$210,550	\$2,172,699
Unexpended Balance	\$2,571,148	\$2,772,699	\$2,772,699

Source: U.S. Congress, Senate, *Report of the Secretary of the Senate from October 1, 2008 to March 31, 2009, Part II*, 111th Cong., 1st sess. S.Doc. 111-2, pt. 2 (Washington: GPO, 2009), p. 1703; and U.S. Congress, Senate, *Report of the Secretary of the Senate from April 1, 2009 to September 30, 2009, Part II*, 111th Cong., 1st sess. S.Doc. 111-8, pt. 2 (Washington: GPO, 2009), p. 1944.

Notes: Figures are rounded to the nearest dollar. Total and unexpended balance figures may not be equal because of rounding.

Senate Hair Care Services Revolving Fund

The Senate hair care revolving fund was established as part of the Legislative Branch Appropriations Act of 1999³⁸ to replace the Senate barber shops revolving fund. Pursuant to 2 U.S.C. § 121b-1, the fund is the depository for income and is used to meet hair service expenses.

The Legislative Branch Appropriations Act of 2000 amended the hair care services revolving fund to provide an exemption from prohibitions against selling merchandise and advertising on Capitol Grounds.³⁹ Subject to the approval of the Senate Committee on Rules and Administration, hair care services was allowed to sell and advertise in the Senate Office Buildings or on Capitol Grounds.⁴⁰ The Consolidated Appropriations Act of 2001 further amended the statute by requiring that agency contributions for Senate hair care services' employees be "paid from the appropriations account for 'Salaries, Officers and Employees.'"⁴¹

At its inception in October 1998, the fund received a transfer of \$480,814.10 from the barber shop's revolving fund.⁴² **Table 11** lists the receipts and expenses for the Senate hair care services revolving fund for FY2009 and a summary of the revolving fund's revenues (net expenditures).

³⁸ P.L. 105-275, 112 Stat. 2434, October 21, 1998; P.L. 106-57, 113 Stat. 412, September 29, 1999; and P.L. 106-554, 114 Stat. 2763, 2763A-96, December 21, 2000.

³⁹ 40 U.S.C. § 5104 (c) prohibits the following activities on Capitol Grounds: (1) offer or expose any article for sale; (2) display a sign, placard, or other form of advertisement; or (3) solicit fares, alms, subscriptions, or contributions.

⁴⁰ P.L. 106-57, 113 Stat. 412, September 29, 1999; 2 U.S.C. § 121b-1 (c)(3).

⁴¹ P.L. 106-554, 114 Stat. 2763, 2763A-96, December 21, 2000; 2 U.S.C. § 121b-1 (c)(4). Audit authority is not included in the hair care services revolving fund statute. GAO, however, has performed audits of the predecessor barber shop fund at the request of the Senate Sergeant at Arms. For the most recent example see U.S. General Accounting Office, *Audit of the Senate Barber Shops Revolving Fund for Calendar 1981*, AFMD-83-11, October 18, 1982, <http://www.gao.gov/products/AFMD-83-11>.

⁴² U.S. Congress, Senate, *Report of the Secretary of the Senate from October 1, 1998 to March 31, 1999, Part II*, 106th Cong., 2nd sess., S.Doc. 106-5 (Washington: GPO, 1999), p. 1280.

Table II. Senate Hair Care Services Revolving Fund

Category	October 1, 2008- March 31, 2009	April 1, 2009- September 30, 2009	Total Revenues (net of expenditures)
Net Revenues	\$228,837	\$254,074	\$4,601,646
Net Payroll Expenses	-\$211,766	-\$227,694	-\$4,636,699
Travel and Transportation	\$0	\$0	-\$7,211
Rent, Communications, and Utilities	\$0	\$0	-\$36
Printing and Reproduction	\$0	\$0	-\$8,125
Other Contractual Services	\$0	\$0	-\$15,439
Supplies and Materials	-\$8,641	-\$6,656	-\$209,865
Acquisition of Assets	\$0	\$0	-\$15,439
Totals	\$8,429	\$19,725	-\$291,436
Unexpended Balance	\$169,653	\$189,378	\$189,378

Source: U.S. Congress, Senate, *Report of the Secretary of the Senate from October 1, 2008 to March 31, 2009, Part II, 111th Cong., 1st sess. S.Doc. 111-2 pt. 2* (Washington: GPO, 2009), p. 1708; and U.S. Congress, Senate, *Report of the Secretary of the Senate from April 1, 2009, to September 30, 2009, Part II, 111th Cong., 1st sess. S.Doc. 111-8, pt. 2* (Washington: GPO, 2009), p. 1950.

Notes: Figures are rounded to the nearest dollar. Total and unexpended balance figures may not be equal because of rounding.

Senate Office of Public Records Revolving Fund

The Office of Public Records “receives, processes, and maintains records, reports, and other documents filed with the Secretary of the Senate involving the Federal Election Campaign Act, as amended; the Lobbying Disclosure Act of 1995; the Senate Code of Official Conduct: Rule 34, Public Financial Disclosure; Rule 35, Senate Gift Rule Filings; Rule 40, Registration of Mass Mailing; Rule 41, Political Fund Designees; and Rule 41(6), Supervisor’s Reports on Individuals Performing Senate Services; and Foreign Travel Reports.”⁴³ Created in 1989, the Office of Public Records revolving fund supports the Senate Office of Public Records⁴⁴ and “[a]ll moneys received on and after October 1, 1989, by the Senate Office of Public Records from fees and other charges for services shall be deposited to the credit of the revolving fund.”⁴⁵ Initial money in the revolving fund was transferred in FY1990. At that time, the Secretary of the Senate was authorized to transfer up to \$30,000 from the Senate “Miscellaneous Items” account to the

⁴³ U.S. Congress, Senate Committee on Appropriations, Subcommittee on Legislative Branch, *Legislative Branch Appropriations for Fiscal Year 1997*, hearing on H.R. 5521, 109th Cong., 2nd sess., S.Hrg. 109-302, part 2 (Washington: GPO, 2006), p. 132.

⁴⁴ P.L. 101-163, 103 Stat. 1047, November 21, 1989.

⁴⁵ 2 U.S.C. § 68-7 (b).

revolving fund.⁴⁶ **Table 12** lists the receipts and expenses for the Senate Office of Public Records revolving fund for FY2009 and a summary of the revolving fund's revenues (net expenditures).

Table 12. Senate Office of Public Records Revolving Fund

Category	October 1, 2008- March 31, 2009	April 1, 2009- September 30, 2009	Total Revenues (net of expenditures)
Net Revenues	\$6,199	\$9,342	\$263,844
Net Office Expenses	\$0	\$0	\$213,849
Rent, Communications, and Utilities	\$0	\$0	-\$433
Other Contractual Services	\$0	\$0	-\$235,677
Supplies and Materials	\$0	\$0	-\$2,000
Acquisition of Assets	\$0	\$0	-\$88,398
Totals	\$6,199	\$9,342	\$151,185
Unexpended Balances	\$171,843	\$181,185	\$181,185

Source: U.S. Congress, Senate, *Report of the Secretary of the Senate from October 1, 2008 to March 31, 2009, Part II*, 110th Cong., 1st sess. S.Doc. 111-2, pt. 2 (Washington: GPO, 2009), p. 1702; and U.S. Congress, Senate, *Report of the Secretary of the Senate from April 1, 2009 to September 30, 2009, Part II*, 110th Cong., 1st sess. S.Doc. 111-8, pt. 2 (Washington: GPO, 2009), p. 1943.

Notes: Figures are rounded to the nearest dollar. Total and unexpended balance figures may not be equal because of rounding.

Senate Revolving Fund for Stationery Allowances

Created in 1957 by the Supplemental Appropriations Act, the Senate revolving fund for stationery allowances supports the Senate stationery store and the purchase of Senate stationery. Funds for the revolving fund initially came from three sources, including

- (1) the unexpended balance of the appropriation "Contingent Expenses, Senate, Stationery, fiscal year 1957",
- (2) any amounts hereafter appropriated for stationery allowances of the President of the Senate and of Senators, and for stationery for use of committees and officers of the Senate, and
- (3) any undeposited amounts heretofore received, and any amounts hereafter received as proceeds of sales by the stationery room of the Senate.⁴⁷

The Senate has twice amended the stationery revolving fund statute to authorize reversion to the U.S. Treasury of unexpended stationery funds of the Senate and the President of the Senate. The FY1969 Legislative Branch Appropriations Act provided that Senate's unexpended stationery allowances at the end of FY1969, and subsequent years, would revert to the Treasury's general

⁴⁶ 2 U.S.C. § 68-7 (e). GAO, in an agreement with the Secretary of the Senate, has studied the "receipt and disbursement processing and related procedures applicable to the Office of Public Records Revolving Fund." For the most recent study see U.S. Government Accountability Office, *Agreed-Upon Procedures: Senate Office of Public Records Revolving Fund, Fiscal Years 2006 and 2007*, GAO-08-201R, December 7, 2007, <http://www.gao.gov/new.items/d08201r.pdf>.

⁴⁷ P.L. 85-58, 71 Stat. 188, June 21, 1957; 2 U.S.C. § 46a-1.

fund.⁴⁸ The FY1970 Legislative Branch Appropriations Act provided for identical reversions for the President of the Senate's stationery funds.⁴⁹

The FY1973 Supplemental Appropriations Act renumbered sections of the revolving fund statute and removed reference to stationery allowances appropriated to individual Senators as a source for the revolving fund.⁵⁰ The FY1980 Supplemental Appropriations Act further amended 2 U.S.C. § 46a-1 to remove references to Senate committees. The language was changed from "stationery for use of committees and officers of the Senate" to "officers of the Senate and the Conference of the Majority and the Conference of the Minority of the Senate."⁵¹ The FY1998 Legislative Branch Appropriations Act further amended the revolving fund statute to add the following sentence: "Disbursements from the fund shall be made upon vouchers approved by the Secretary of the Senate, or his designee."⁵²

The law (2 U.S.C. § 46a-1), however, also established requirements for the disposition of unexpended balances in the revolving fund. It required that all appropriations in the account be available until expended except for "(1) the balance of any amount appropriated for stationery for use of committees and officers of the Senate which remains unexpended at the end of any fiscal year and (2) allowances which are not available for obligation due to vacancies or waiver of entitlement thereto."⁵³ Any unexpended appropriations from these two categories are withdrawn from the revolving fund and deposited in the general fund of the U.S. Treasury. The FY1999 Legislative Branch Appropriations Act authorized the Secretary of the Senate, subject to the approval of the Senate Appropriations Committee,

to provide up to \$1,000,000 for capitalization purposes to the revolving fund ... , by transferring to such revolving fund any funds available from any Senate appropriation account, with respect to which he has disbursement authority, for the fiscal year in which the transfer is made (or for any preceding fiscal year) or which have been made available until expended; and any moneys so transferred shall be available for use in like manner and to the same extent as the moneys in such revolving fund which were not transferred thereto pursuant to this section.⁵⁴

Table 13 lists the receipts and expenses for the stationery revolving fund for FY2009 and a summary of the revolving funds revenues (net expenditures).

⁴⁸ P.L. 90-417, 82 Stat. 413, July 23, 1968.

⁴⁹ P.L. 91-145, 83 Stat. 342, December 12, 1969.

⁵⁰ P.L. 92-607, 86 Stat. 1508, October 31, 1972; 2 U.S.C. § 46a-1.

⁵¹ P.L. 96-304, 94 Stat. 892, July 8, 1980; 2 U.S.C. § 46a-1. Technical changes to the revolving fund were also made by P.L. 95-391, 92 Stat. 773, September 30, 1978, and P.L. 97-276, 96 Stat. 1189, October 2, 1982.

⁵² P.L. 105-55, 111 Stat. 1181, October 7, 1997; 2 U.S.C. § 46a-1.

⁵³ 2 U.S.C. § 46a-1.

⁵⁴ P.L. 101-163, 103 Stat. 10452, November 21, 1989; 2 U.S.C. § 46a-1 note.

Table 13. Senate Stationery Revolving Fund

Category	October 1, 2008- March 31, 2009	April 1, 2009- September 30, 2009	Total Revenues (net of expenditures)
Net Revenues	\$1,788,348	\$1,698,859	\$47,927,481
Net Payroll Expenses	-\$2,250	-\$1,000	-\$6,119,950
Net Office Expenses	\$0	\$0	-\$643,193
Transportation of Things	\$0	\$0	-\$40,025
Rent, Communications, and Utilities	-\$3,903	-\$2,252	-\$264,485
Printing and Reproduction	\$0	-\$2,814	-\$26,051
Other Contractual Services	\$0	\$0	-\$1,289,788
Supplies and Materials	-\$1,496,558	-\$1,765,618	-\$39,365,191
Acquisition of Assets	\$0	\$0	-\$799,627
Totals	\$285,637	-\$72,825	-\$620,829
Unexpended Balance	\$817,372	\$744,547	\$744,547

Source: U.S. Congress, Senate, *Report of the Secretary of the Senate from October 1, 2008 to March 31, 2009, Part II, 111th Cong., 1st sess. S.Doc. 111-2, pt. 2* (Washington: GPO, 2009), p. 1659; and U.S. Congress, Senate, *Report of the Secretary of the Senate from April 1, 2009, to September 30, 2009, Part II, 111th Cong., 2nd sess. S.Doc. 111-8, pt. 2* (Washington: GPO, 2009), p. 1901.

Notes: Figures are rounded to the nearest dollar. Total and unexpended balance figures may not be equal because of rounding.

Senate Health Promotion Revolving Fund

The Senate Office of Health Promotion was established in the FY1990 Legislative Branch Appropriations Act.⁵⁵ This office, administered by the Sergeant at Arm, was charged with creating “exercise classes and other health serves and activities” to promote the health and well-being of Senate staff members.⁵⁶ In performing these duties, the health promotion office can collect fees, assessments, and other charges to defray program costs. These funds are then deposited in the Senate Health Promotion revolving fund.⁵⁷

Money in the revolving fund is available, without fiscal year limitation, for disbursement by the Secretary of the Senate in support of programs promoting the health of Members, officers, and employees of the Senate. As part of the Legislative Branch Appropriations Act for FY1992, the revolving fund statute was amended to require that each December, the Secretary “withdraw from the fund and deposit in the Treasury of the United States as miscellaneous receipts all moneys in excess of \$5,000 in the fund at the close of the preceding fiscal year.”⁵⁸ **Table 14** lists the receipts

⁵⁵ P.L. 101-163, 103 Stat. 1044, November 21, 1989; 2 U.S.C. § 121c.

⁵⁶ 2 U.S.C. § 121c (b)(1).

⁵⁷ 2 U.S.C. § 121c (b)(2).

⁵⁸ P.L. 102-90, 105 Stat. 450, August 14, 1991; 2 U.S.C. § 121c (c). Audit authority is not included in the Health (continued...)

and expenses for the Office of Health Promotion revolving fund for FY2009 and a summary of the revolving fund's revenues (net expenditures).

Table 14. Office of Senate Health Promotion Revolving Fund

Category	October 1, 2008- March 31, 2009	April 1, 2009- September 30, 2009	Total Revenues (net of expenditures)
Net Revenues	\$17,226	\$22,842	\$257,675
Other Contractual Services	-\$22,562	-\$21,212	-\$245,045
Totals	-\$5,336	\$1,630	\$12,630
Unexpended Balance	\$11,000	\$12,630	\$12,630

Source: U.S. Congress, Senate, *Report of the Secretary of the Senate from October 1, 2008 to March 31, 2009, Part II, 111th Cong., 1st sess. S.Doc. 111-2, pt. 2* (Washington: GPO, 2009), p. 1701; and U.S. Congress, Senate, *Report of the Secretary of the Senate from April 1, 2009 to September 30, 2009, Part II, 111th Cong., 1st sess. S.Doc. 111-8, pt. 2* (Washington: GPO, 2009), p. 1942.

Notes: Figures are rounded to the nearest dollar. Total and unexpended balance figures may not be equal because of rounding.

Daniel Webster Senate Page Residence Revolving Fund

A revolving fund for the Senate page program and residence hall was created in the 1995 Legislative Branch Appropriations Act.⁵⁹ Named after former Senator Daniel Webster, who has been credited with arranging for the appointment of the first Senate page,⁶⁰ the revolving fund was designed to allow the page residence hall to be self-supporting. The revolving fund contains “all rental payments and other money collected or received by the Sergeant at Arms with regard to the Daniel Webster Senate Page Residence.”⁶¹ This money, available without fiscal year limitation, can be used for the operation and maintenance “not normally performed by the Architect of the Capitol,” including to purchase food and food-related items and to fund page activities.⁶² **Table 15** lists the receipts and expenses for the page residence revolving fund for FY2009 and a summary of the revolving fund's revenues (net expenditures).

(...continued)

Promotion revolving fund statute. GAO, however, has performed audits of the fund at the request of the Senate Sergeant at Arms. For the most recent example see U.S. General Accounting Office, *Financial Audit: Senate Health Promotion Revolving Fund's Fiscal Year 2002 Financial Statements*, GAO-04-389, March 31, 2004, <http://www.gao.gov/new.items/d04389.pdf>.

⁵⁹ P.L. 103-283, 108 Stat. 1427, July 22, 1994; 2 U.S.C. § 88b-7.

⁶⁰ Senator Robert Dole, “The First Senate Page,” *Historical Almanac of the United States Senate*, S.Doc. 100-35, 100th Cong., 1st sess. (Washington: GPO, 1989), pp. 72-73.

⁶¹ P.L. 104-53, 109 Stat. 518, November 19, 1995; 2 U.S.C. § 88b-7 (b). The Legislative Branch Appropriations Act of 1996 amended the deposit requirements to allow the Sergeant at Arms to deposit money donated to the page program in the revolving fund.

⁶² 2 U.S.C. § 88b-7 (a). Audit authority is not included in the Daniel Webster Senate Page Residence revolving fund statute. GAO, however, has performed audits of the fund at the request of the Senate Sergeant at Arms. For the most recent example see U.S. General Accounting Office, *Financial Audit: Daniel Webster Senate Page Residence Revolving Fund's Fiscal Year 2002 Financial Statements*, GAO-04-388, March 31, 2004, <http://www.gao.gov/new.items/d04388.pdf>.

Table 15. Daniel Webster Senate Page Residence Revolving Fund

Category	October 1, 2008- March 31, 2009	April 1, 2009- September 30, 2009	Total Revenues (net of expenditures)
Net Revenues	\$88,450	\$93,805	\$2,016,990
Travel and Transportation of Persons	\$0	\$0	-\$112,978
Transportation of Things	-\$14	\$0	-\$2,801
Rent, Communication, and Utilities	\$0	\$0	-\$914
Printing and Reproduction	\$0	\$0	-\$5,781
Other Contractual Services	-\$9,296	-\$12,920	-\$201,816
Supplies and Materials	-\$64,829	-\$76,968	-\$1,459,661
Acquisition of Assets	\$0	\$0	-\$5,994
Totals	\$14,316	\$3,918	\$227,044
Unexpended Balance	\$223,126	\$227,044	\$227,044

Source: U.S. Congress, Senate, *Report of the Secretary of the Senate from October 1, 2008, to March 31, 2009, Part II*, 111th Cong., 1st sess. S.Doc. 111-2, pt. 2 (Washington: GPO, 2009), p. 1707; and U.S. Congress, Senate, *Report of the Secretary of the Senate from April 1, 2009 to September 30, 2009, Part II*, 111th Cong., 1st sess. S.Doc. 111-8, pt. 2 (Washington: GPO, 2009), pp. 1948-1949.

Notes: Figures are rounded to the nearest dollar. Total and unexpended balance figures may not be equal because of rounding.

Senate Recording Studio and Senate Photographic Studio

The Senate Recording Studio was created to assist Members and committees of the Senate in making disks, films, and tape recordings.⁶³ Prior to 1956, the House and Senate jointly operated a recording facility and administered a joint revolving fund.⁶⁴ Pursuant to Section 105(a) of the FY1957 Legislative Branch Appropriations Act, separate House and Senate recording studios were created.⁶⁵

Simultaneously, Congress abolished the joint House and Senate recording facility revolving fund and created two distinct revolving funds, one for the House recording studio and one for the Senate recording studio.

(i)(1) As soon as practicable after the date of enactment of this Distribution of Act but no later than September 30, 1956, the equity of the Joint Senate and House Recording Facility

⁶³ 2 U.S.C. § 123b (b).

⁶⁴ P.L. 208, 67 Stat. 439, August 7, 1953. The joint Senate and House Recording Studio Facility revolving fund was repealed by P.L. 624, 70 Stat. 372, June 27, 1956.

⁶⁵ 70 Stat. 370, June 27, 1956.

Revolving Fund shall be distributed equally to the Senate and House of Representatives on the basis of an audit to be made by the General Accounting Office.⁶⁶

The Senate Recording Studio and the Senate Recording Studio revolving fund existed until 1980, when the Senate Recording Studio was renamed the Senate Recording and Photographic Studios. At that time, the revolving fund was also renamed to reflect the addition of the photographic studio.⁶⁷

Pursuant to the FY1991 Legislative Branch Appropriations Act, the Senate Recording and Photographic Studios was abolished and separate recording and photographic studios were created.

The entity, in the Senate, known (prior to April 1, 1991) as the “Senate Recording and Photographic Studios” is abolished, and there is established in its stead the following two entities: the “Senate Recording Studio”, and the “Senate Photographic Studio”; and there are transferred, from the entity known (prior to April 1, 1991) as the “Senate Recording and Photographic Studios” to the Senate Recording Studio all personnel, equipment, supplies, and funds which are available for, relate to, or are utilized in connection with, recording, and to the Senate Photographic Studio all personnel, equipment, supplies, and funds which are available for, relate to, or are utilized in connection with photography.⁶⁸

Since 1991, the Senate Recording Studio and the Senate Photographic Studio have operated independently.

Senate Recording Studio Revolving Fund

When the Senate Recording Studio was split from the Senate Photographic Studio, the newly established Senate Recording Studio revolving fund was provided all but \$100,000 from the abolished Senate Recording and Photographic Studios revolving fund.⁶⁹ All funds received by the recording studio are deposited in the recording studio revolving fund and money in the revolving fund is available for disbursement by the Senate Sergeant of Arms.⁷⁰ **Table 16** lists the receipts and expenses for the recording studio revolving fund for FY2009 and a summary of the revolving fund’s revenues (net expenditures).

⁶⁶ 70 Stat. 371, June 27, 1956. The General Accounting Office is now the Government Accountability Office.

⁶⁷ P.L. 96-304, 94 Stat. 890, July 8, 1980.

⁶⁸ 2 U.S.C. § 123b-1 (a).

⁶⁹ P.L. 101-520, 104 Stat. 2259, November 5, 1990. P.L. 101-520 provided that “monies in the revolving fund within the contingent fund of the Senate for the Recording and Photographic Studios, as such fund was in existence immediately prior to the amendment made by subsection (a), \$100,000 shall be deposited in the Senate Photographic Studio Revolving Fund (as established by the amendment made by subsection (a)) and the remainder shall be deposited into the Senate Recording Studio Revolving Fund (as so established).”

⁷⁰ Audit authority is not included in the Senate Recording Studio revolving fund statute. GAO, however, has performed audits of the fund at the request of the Senate Sergeant at Arms. For the most recent example see U.S. General Accounting Office, *Financial Audit: Senate Recording Studio Revolving Fund Financial Statements for the Periods Ended 9/30/93 and 3/31/93*, AIMD-95-174, August 15, 1995, <http://www.gao.gov/archive/1995/ai95174.pdf>.

Table 16. Senate Recording Studio Revolving Fund

Category	October 1, 2008- March 31, 2009	April 1, 2009- September 30, 2009	Total Revenues (net of expenditures)
Net Revenues	\$105,777	\$196,371	\$4,397,013
Travel and Transportation of Persons	\$0	\$0	-\$1,443
Transportation of Things	\$0	\$0	-\$1,023
Rent, Communications, and Utilities	-\$5,492	-\$9,658	-\$110,902
Printing and Reproduction	\$0	\$0	-\$1,924
Other Contractual Services	-\$88	-\$1,383	-\$197,262
Supplies and Materials	-\$25,452	-\$19,310	-\$589,878
Acquisition of Assets	-\$233,126	-\$30,421	-\$2,258,575
Totals	-\$158,380	\$135,599	\$1,236,007
Unexpended Balance	\$1,787,450	\$1,923,049	\$1,923,049

Source U.S. Congress, Senate, *Report of the Secretary of the Senate from October 1, 2008 to March 31, 2009, Part II*, 111th Cong., 1st sess. S.Doc. 111-2, pt. 2 (Washington: GPO, 2009), p. 1706; and U.S. Congress, Senate, *Report of the Secretary of the Senate from April 1, 2009 to September 30, 2009, Part II*, 111th Cong., 1st sess. S.Doc. 111-8, pt. 2 (Washington: GPO, 2009), p. 1947.

Notes: Figures are rounded to the nearest dollar. Total and unexpended balance figures may not be equal because of rounding.

Senate Photographic Studio Revolving Fund

When the Senate Photographic Studio was split from the Senate Recording Studio, the Senate Photographic Studio revolving fund was provided \$100,000 from the abolished Senate Recording and Photographic Studios revolving fund.⁷¹ Since that time, all money received by the photographic studio is deposited in the revolving fund and are available for disbursement by the Sergeant at Arms.⁷² **Table 17** lists the receipts and expenses for the photographic studio revolving fund for FY2009 and a summary of the revolving fund's revenues (net expenditures).

⁷¹ P.L. 101-520, 104 Stat. 2259, November 5, 1990. P.L. 101-520 provided that "monies in the revolving fund within the contingent fund of the Senate for the Recording and Photographic Studios, as such fund was in existence immediately prior to the amendment made by subsection (a), \$100,000 shall be deposited in the Senate Photographic Studio Revolving Fund (as established by the amendment made by subsection (a)) and the remainder shall be deposited into the Senate Recording Studio Revolving Fund (as so established)."

⁷² Audit authority is not included in the Senate Photographic Studio revolving fund statute. GAO, however, has performed audits of the fund at the request of the Senate Sergeant at Arms. For the most recent example see U.S. General Accounting Office, *Financial Audit: Senate Photographic Studio Revolving Fund Financial Statements for the Periods Ended 9/30/93 and 3/31/93*, AIMD-95-175, August 15, 1995, <http://www.gao.gov/archive/1995/ai95175.pdf>.

Table 17. Senate Photographic Studio Revolving Fund

Category	October 1, 2008- March 31, 2009	April 1, 2009- September 30, 2009	Total Revenues (net of expenditures)
Net Revenues	\$98,363	\$129,435	\$2,805,061
Net Payroll Expenses	\$0	\$0	-\$17,750
Travel and Transportation of Persons	\$0	\$0	-\$40,801
Transportation of Things	\$0	\$0	-\$990
Rent, Communications, and Utilities	-\$383	\$0	-\$30,912
Printing and Reproduction	\$0	\$0	-\$7,561
Other Contractual Services	-\$3,097	-\$7,337	-\$458,813
Supplies and Materials	-\$27,928	-\$38,548	-\$831,707
Acquisition of Assets	-\$17,623	-\$21,528	-\$784,367
Totals	\$49,332	\$62,023	\$632,160
Unexpended Balance	\$670,138	\$732,160	\$732,160

Source: U.S. Congress, Senate, *Report of the Secretary of the Senate from October 1, 2008 to March 31, 2009, Part II*, 111th Cong., 1st sess. S.Doc. 111-2, pt. 2 (Washington: GPO, 2009), pp. 1704-1705; and U.S. Congress, Senate, *Report of the Secretary of the Senate from April 1, 2009 to September 30, 2009, Part II*, 111th Cong., 1st sess. S.Doc. 111-8 pt. 2 (Washington: GPO, 2009), pp. 1945-1946.

Notes: Figures are rounded to the nearest dollar. Total and unexpended balance figures may not be equal because of rounding.

Architect of the Capitol

The Architect of the Capitol maintains five statutory revolving funds:⁷³ the House Member Gym revolving fund, the Senate Staff Health and Fitness Facility revolving fund, the Judiciary Office Building Development and Operations revolving fund, the Capitol Visitor Center revolving fund, and the recycling revolving fund. Information on the current status of the revolving funds cannot be provided as revolving funds administered by the Architect of the Capitol are not reported at fund level detail in the Architect's annual report.⁷⁴

⁷³ U.S. Congress, Architect of the Capitol, *2009 Performance and Accountability Report*, 111th Cong., 1st sess., p. 118 http://www.aoc.gov/aoc/cfo/upload/AOC-FY-2009-Performance-and-Accountability-Report_rev-0610.pdf.

⁷⁴ U.S. Congress, Architect of the Capitol, *2007 Performance and Accountability Report*, 110th Cong., 1st sess., p. 95 http://www.aoc.gov/aoc/cfo/upload/AOC-2007-PAR_Oct23-2008-2.pdf. In the appendix to the President's FY2010 budget, the Capitol Visitor Center revolving fund is detailed for the first time. For more information see Office of Management and Budget, *The FY2010 Budget Appendix*, p. 28, <http://www.whitehouse.gov/omb/budget/fy2010/assets/leg.pdf>.

House Member Gym Revolving Fund

In 1992, a revolving fund was established in the Treasury for the Architect to deposit dues paid by Members and other authorized users of the House Member gym.⁷⁵ The Architect can obligate these funds for expenses related to the operation of the gym.

Senate Staff Health and Fitness Facility Revolving Fund

The FY2001 Consolidated Appropriations Act established the Senate Staff Health and Fitness Facility revolving fund.⁷⁶ Dues associated with membership in the Senate Staff Health and Fitness Facility and proceeds from the Architect's Senate recycling program⁷⁷ are deposited into the revolving fund.⁷⁸ The Architect, subject to the approval of the Senate Committee on Appropriations, may expend amounts in the fund for preservation and maintenance of the health and fitness facility.⁷⁹ The Architect is directed to "withdraw from the revolving fund and deposit in the Treasury of the United States as miscellaneous receipts all moneys in the revolving fund that the Architect determines are in excess of the current and reasonably foreseeable needs of the Senate Staff Health and Fitness Center."⁸⁰

Senate Restaurants Revolving Fund

In 1961, a revolving fund was established for the operations of the Senate restaurants by the Architect of the Capitol.⁸¹ In 2008, control of the Senate restaurants was transferred from the Architect of the Capitol to a private vendor.⁸² Following the transfer, "the revolving fund is no longer used for operations of the restaurants, but the account still exists," and remaining balances could, if necessary, be used "for adjustments resulting from the conversion of the restaurants to the contract[or]."⁸³

Capitol Visitor Center Revolving Fund

The Capitol Visitor Center (CVC) Act of 2008 established the Capitol Visitor Center revolving fund.⁸⁴ The fund consists of two accounts: (1) the gift shop account, to contain money received

⁷⁵ P.L. 102-392, October 6, 1992, 106 Stat. 1715; 2 U.S.C. § 117i.

⁷⁶ P.L. 106-554, 114 Stat. 2763, 2763A-96, December 21, 2000; and P.L. 108-7, 117 Stat. 375, February 20, 2003.

⁷⁷ 2 U.S.C. § 121f establishes the use of proceeds from the Senate recycling program for the operation and maintenance of the Senate fitness center.

⁷⁸ 2 U.S.C. § 121f (b).

⁷⁹ 2 U.S.C. § 121f (c).

⁸⁰ 2 U.S.C. § 121f (d).

⁸¹ P.L. 87-82, 75 Stat. 199, July 6, 1961. The Senate restaurant revolving fund has been audited annually by GAO. For the most recent example see U.S. Government Accountability Office, *Financial Audit: Senate Restaurants Revolving Fund for Fiscal Years 2008 and 2007*, GAO-09-409, May 2009, <http://www.gao.gov/new.items/d09409.pdf>.

⁸² For more information on the restaurant transfer see CRS Report RL34495, *Continuation of Employment Benefits for Senate Restaurant Employees*, by Jacob R. Straus.

⁸³ E-mail from Mike Culver, director of congressional and external relations, Architect of the Capitol, November 5, 2009.

⁸⁴ P.L. 110-437, October 20, 2008, 122 Stat. 4983; 2 U.S.C. § 2231 *et seq.*

from sales and other services provided by the Capitol Visitor Center Gift Shop, and (2) the miscellaneous receipts account, to contain net profits from food service operations and commissions from the contractor; coins collected from fountains around the grounds of the Capitol and Library of Congress; and any other receipts related to the operation of the CVC. The Architect may expend the sums from the first account, upon recommendation from the CVC chief executive officer for “supplies, inventories, equipment, and other expenses” and reimburse applicable accounts for salaries of gift shop employees, without fiscal year limitations. Funds in the miscellaneous receipts account also may be disbursed, by the Architect upon recommendation of the CEO, and without fiscal year limitation, after consultation with the Senate Committee on Rules and Administration of the Senate, the Committee on House Administration, and the House and Senate Committees on Appropriations.⁸⁵

Recycling Revolving Fund

Section 1101(d) of the FY2009 Omnibus Appropriations Act established a recycling revolving fund in the U.S. Treasury to be administered by the Architect of the Capitol.⁸⁶ The revolving fund is the central depository for all proceeds from the sale of recycled materials under a new recycling program (also created by the act) and any funds appropriated by law to the Architect for recycling.⁸⁷ The funds are available without fiscal year limitation, subject to notification of the House and Senate Committees on Appropriations, to implement the new recycling program and to carry out authorized environmental and energy programs and activities of the Architect.⁸⁸

Library of Congress

The Library of Congress has long administered funds associated with intra-governmental programs, special events and programs, and services to other libraries and the general public.⁸⁹ While Congress has considered a number of changes to the laws governing the administration and use of the Library’s revolving funds in recent years,⁹⁰ these funds currently are operated under the authority of 2 U.S.C. § 182 *et seq.*

The annual legislative branch appropriations bills regularly place limits on the Library’s obligational authority in connection with reimbursable and revolving fund activities not funded through appropriations. This language is pursuant to 2 U.S.C. § 132a-1, which beginning with FY1995, has limited obligations for any reimbursable and revolving fund activities to the total amounts provided (1) in the annual regular appropriations act making appropriations for the legislative branch, or (2) in a supplemental appropriations act that makes appropriations for the

⁸⁵ 2 U.S.C. § 2233.

⁸⁶ P.L. 111-8, 123 Stat. 823, March 11, 2009; 2 U.S.C. § 1811 note.

⁸⁷ For more information about House and Senate recycling programs, including the new recycling program created by the FY2009 Omnibus Appropriations Act, see CRS Report RL34617, *Recycling Programs in Congress: Legislative Development and Architect of the Capitol Administration*, by Jacob R. Straus.

⁸⁸ P.L. 111-8, 123 Stat. 524, March 11, 2009.

⁸⁹ *Annual Report of the Librarian of Congress for the fiscal year ended June 30, 1938*, p. 463; and U.S. Congress, Committee on House Administration, *Hearing on Library of Congress Oversight Financial Management Operations*, November 12, 1991 (Washington, GPO: 1993), p. 11.

⁹⁰ This discussion does not include additional gift revolving funds, which may operate under 2 U.S.C. §156 and §175.

legislative branch.⁹¹ The legislative branch acts have also, since FY2002, allowed the temporary transfer of funds from the “salaries and expenses” heading to the revolving fund for the FEDLINK program and for the Federal Research Program, with reimbursement to the former following payments for these services from federal agencies and libraries.⁹² The FY2010 Legislative Branch Appropriations Act, for example, contained language limiting the reimbursable and revolving fund activities not funded by appropriations to \$123.3 million.⁹³ The act also authorized the Librarian of Congress, during FY2010, to temporarily transfer up to \$1.9 million between the Library’s “salaries and expenses” subheading to the revolving fund for the Federal Library and Information Network (FEDLINK) and the Federal Research Program on a reimbursable basis.

A summary of the revolving funds, as well as requested obligational authority, is presented in the Library’s annual budget justification and the annual budget requests.⁹⁴

Cooperative Acquisitions Program Revolving Fund

The Cooperative Acquisitions Program revolving fund was established in the FY1998 Legislative Branch Appropriations Act,⁹⁵ although the program itself and its predecessors had been around for many years.⁹⁶ The program is carried out by six overseas offices in New Delhi (India), Cairo (Egypt), Rio de Janeiro (Brazil), Jakarta (Indonesia), Nairobi (Kenya), and Islamabad (Pakistan) and the African/Asian Acquisitions and Overseas Operations Division. The Library has maintained overseas offices since 1962.

The funds, which are available without fiscal year limitation, may be used by the Librarian to acquire foreign publications and research materials on behalf of institutions participating in this program. The charge to participants is to be estimated by the Librarian at a rate that recovers the full direct and indirect costs of the program. Excess amounts are deposited in the Treasury as miscellaneous receipts. The Library is required to submit a report to Congress each year that includes an audited financial statement of the revolving fund.

⁹¹ P.L. 103-69, title II, Sec. 206, 107 Stat. 706, August 11, 1993.

⁹² The language was requested by the Library for FY2002: *Justification of Budget Estimates*, in U.S. Congress, House Committee on Appropriations, Subcommittee on the Legislative Branch, *Legislative Branch Appropriations for 2002*, hearings, part 1, 107th Cong., 1st sess. (Washington: GPO, 2001), p. 1094.

⁹³ P.L. 111-68, 123 Stat. 2023, October 1, 2009.

⁹⁴ Recent annual reports and budget justifications are available at <http://www.loc.gov/about/reports>; and Office of Management and Budget, *FY2009 Budget Appendix*, p. 37, <http://www.whitehouse.gov/omb/budget/fy2010/assets/leg.pdf>.

⁹⁵ P.L. 105-55, 111 Stat. 1193, October 7, 1997; 2 U.S.C. § 182.

⁹⁶ For a background on the issues surrounding the 1997 changes, see U.S. Government Accountability Office, Letter to Mr. Winston Tabb, Associate Librarian, Library of Congress, from Robert P. Murphy, General Counsel, B-271127.2, January 30, 1997 <http://archive.gao.gov/legald426p4/158099.pdf>.

Library of Congress Fiscal Operations Improvement Act of 2000 and Subsequent Legislation

The Library of Congress Fiscal Operations Improvement Act of 2000 established separate revolving funds for three categories of activities.⁹⁷ These activities include (1) audio and video duplication and delivery services for the National Audio-Visual Conservation Center (NAVCC) in Culpeper, VA; (2) the operation of a gift shop and photocopy services; and (3) intragovernmental funds for services to other federal libraries and agencies. The act also made this fund—which in addition to fees received for these services, consists of any amounts appropriated and amounts attributed to the programs prior to the establishment of the fund—subject to audit by the Comptroller General. The law arose out of a number of hearings and discussions between the Library, the General Accounting Office (now Government Accountability Office), and the Library’s oversight committees on the authority, operation, and reporting of these programs. A number of bills addressing the Library’s revolving funds also were introduced in the decade prior to the enactment of this law.⁹⁸ The law was amended the following year to include a fourth account for special events and programs,⁹⁹ a section which was further amended in 2007 by the U.S. Capitol Police and Library of Congress Police Merger Implementation Act.¹⁰⁰

Duplication Services for the National Audiovisual Conservation Center

The Library of Congress Fiscal Operations Improvement Act of 2000 established a revolving fund for duplication services associated with the National Audio-Visual Conservation Center (NAVCC) in Culpeper, VA.¹⁰¹ This action followed legislation enacted in 1997 which authorized the Architect of the Capitol to acquire the land for the center, although its purchase and refurbishment was supported primarily through an historic gift from the David and Lucile Packard Foundation. The Packard Humanities Institute formally transferred ownership to the U.S. government on July 26, 2007. The establishment of the center, which is 415,000 square feet and sits on a 45 acre campus, allowed for the consolidation of collections that had previously been in multiple locations.¹⁰²

⁹⁷ P.L. 106-481, title I, Sec. 104, 114 Stat. 2190, November 9, 2000.

⁹⁸ These include H.R. 4180, H.R. 5410, S. 2286, and S. 2491 (106th Cong.); H.R. 4736, H.R. 4945, S. 345, S. 1665, and S. 2419 (103rd Cong.); and H.R. 5574, S. 2748, S. 1416 (102nd Cong.). See also U.S. Congress, Senate Committee on Rules and Administration, *Library of Congress Fund Act of 1993*, report to accompany S. 345, 103rd Cong., 1st sess., May 26, 1993, S.Rept. 103-50 (Washington: GPO, 1993).

⁹⁹ P.L. 107-68, 115 Stat. 587, November 12, 2001.

¹⁰⁰ P.L. 110-178, 121 Stat. 2546, January 7, 2008.

¹⁰¹ P.L. 106-481, 114 Stat. 2187, November 9, 2000; 2 U.S.C. § 182a.

¹⁰² For additional information, see <http://www.loc.gov/avconservation/packard/> and <http://www.loc.gov/today/pr/2007/07-149.html>.

Gift Shop, Decimal Classification, Photo Duplication, Special Events, and Related Services

The Library of Congress Fiscal Operations Improvement Act of 2000 established a revolving fund for a number of programs and activities within the Library, including decimal classification development; the operation of a gift shop or other sales of items associated with collections, exhibits, performances, and special events of the Library of Congress; and document reproduction and microfilming services.¹⁰³ In 2001, this section was amended to cover special events and programs,¹⁰⁴ a section amended again a few years later to authorize the Librarian to transfer amounts in the revolving fund to the Capitol Police appropriations account for the services of the police in connection with certain special events and programs.¹⁰⁵ This language was included as part of the merger between the Capitol Police and the Library of Congress Police.

Federal Library and Information Network and Federal Research Program

The Library of Congress Fiscal Operations Improvement Act of 2000 established an intra-governmental revolving fund to support the services the Library provides to other federal libraries and agencies through the Federal Library and Information Network (FEDLINK) and the Federal Research Program.¹⁰⁶ Before the implementation of the revolving fund, both programs were operated under the Economy Act.¹⁰⁷

Under the FEDLINK program, the Library of Congress provides commercial information, publications in any format, library support services, related accounting services, and related education, information, and support services, to participating federal libraries, federal information centers, other entities of the federal government, and the District of Columbia. As part of the Federal Research Program, the Library “provides research reports, translations, and analytical studies for entities of the Federal Government and the District of Columbia (not including the Congressional Research Service).”¹⁰⁸ The Librarian is authorized to charge a fee for services provided under the programs, with the fees deposited into the revolving fund. The fund is required to maintain separate accounting for the two programs. The Federal Research Program and FEDLINK have been the subject of multiple GAO decisions.¹⁰⁹

¹⁰³ 2 U.S.C. § 182b.

¹⁰⁴ P.L. 107-68, 115 Stat. 587, November 12, 2001.

¹⁰⁵ P.L. 110-161, 121 Stat. 2235, December 26, 2007; and P.L. 110-178, 121 Stat. 2553, January 7, 2008.

¹⁰⁶ P.L. 106-481, 114 Stat. 2189, November 9, 2000; 2 U.S.C. § 182c. Additional information about the Federal Research Division is available at <http://www.loc.gov/rr/frd>.

¹⁰⁷ 31 U.S.C. 1535 and 1536. See also U.S. Government Accountability Office, Library of Congress—Obligation of Guaranteed Minimums for Indefinite-Delivery, Indefinite-Quantity Contracts under the FEDLINK Program, B-318046, July 7, 2009, p. 3, <http://www.gao.gov/decisions/appro/318046.pdf>.

¹⁰⁸ 2 U.S.C. § 182c.

¹⁰⁹ One decision, from 2001, determined that the Library could not retain unexpended balances from a customer agency to fulfill future obligations. Another decision, from 2004, affirmed the ability of an agency operating a revolving fund to assess an administrative fee to cover overhead, indirect costs, and future upgrades. Another decision, issued on July 7, 2009, concerned minimums for indefinite-delivery, indefinite-quantity (IDIQ) contracts. U.S. General Accounting Office, *Implementation of the Library of Congress FEDLINK Revolving Fund*, B-288142, September 6, 2001, <http://archive.gao.gov/legald425p10/a02227.pdf>; U.S. General Accounting Office, *Assignment of Losses Incurred by* (continued...)

Government Printing Office

In 1953, a revolving fund was created for the operation and maintenance of the Government Printing Office. The revolving fund, which is available without fiscal year limitation, was initially provided \$1 million for

[E]xpenses necessary for the operation and maintenance of the Government Printing Office (except the Office of the Superintendent of Documents) including rental of buildings; expenses of attendance at meetings, when authorized by the Joint Committee on Printing; maintenance and operation of the emergency room; purchase of uniforms for guards; boots, coats, and gloves; repairs and minor alterations to buildings; and expenses authorized in writing by the Joint Committee on Printing for inspection of Government printing activities.¹¹⁰

Since its enactment, the revolving fund language was amended on multiple occasions. The amendments prescribe the processes for adding capital to the original \$1 million provided by Congress, reimbursement to the fund, auditing the fund, and reporting its finances to Congress.¹¹¹

Capitalization

To provide additional money for the fund, the 1953 act provided that the Public Printer “shall provide capital for the fund by capitalizing, at fair and reasonable values as jointly determined by him and the Comptroller General, the current inventories, plant, and building appurtenances, except building structures and land, equipment, and other assets of the Government Printing Office.”¹¹²

Source of Funds and Reimbursements

The fund provides temporary financing for GPO operations pending the collection of funds for work performed. Costs associated with the “printing, reprinting, wrapping, binding, and distributing the Federal Register and the Code of Federal Regulations” are initially charged to the revolving fund. The revolving fund is then reimbursed for these costs by the federal agencies.¹¹³ It is supported by three major sources, including (1) payments from federal customers, (2) sales of

(...continued)

the Library of Congress FEDLINK Revolving Fund, B-301714, January 30, 2004, <http://www.gao.gov/decisions/appro/301714.htm>; and U.S. Government Accountability Office, *Library of Congress—Obligation of Guaranteed Minimums for Indefinite-Delivery, Indefinite-Quantity Contracts under the FEDLINK Program*, B-318046, July 7, 2009, <http://www.gao.gov/decisions/appro/318046.htm>. See also Matter of: General Counsel, Library of Congress File: B-246773 Date: May 5, 1993 72 Comp.Gen. 172, <http://redbook.gao.gov/11/fl0052671.php>.

¹¹⁰ FY1954 Legislative Branch Appropriations Act, P.L. 178, 67 Stat. 330-331, August 1, 1953.

¹¹¹ P.L. 90-620, 82 Stat. 1241, October 22, 1968; P.L. 93-604, 88 Stat. 1965, January 2, 1975; P.L. 97-258, 96 Stat. 1066, September 13, 1982; P.L. 100-458, 102 Stat. 2184, October 1, 1988; P.L. 101-163, 103 Stat. 1065, November 21, 1989; P.L. 101-520, 104 Stat. 2274, November 5, 1990; P.L. 103-69, 107 Stat. 707, August 11, 1993; and P.L. 104-316, 110 Stat. 3839, October 19, 1996.

¹¹² 44 U.S.C. § 309 (a).

¹¹³ 44 U.S.C. § 1509 (a).

government publications to the general public, and (3) fund transfers from the GPO “Congressional Printing and Binding”¹¹⁴ and “Salaries and Expenses” appropriations.

Under 44 U.S.C. 309, the revolving fund is reimbursed for “services and supplies furnished, including those furnished other appropriations of the Government Printing 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.”¹¹⁵ The revolving fund is also “credited with all receipts including sales of Government publications, waste, condemned, and surplus property and with payments received for losses or damage to property.”¹¹⁶ According to GPO, it has traditionally interpreted this authority to allow for the recovery of an additional increment (approximately 2%) over its direct and indirect costs to generate funds for investment in new equipment and technology.¹¹⁷ GPO has also requested appropriations for the revolving fund to relieve pressures related to sizeable investments or shortfalls in the appropriations for congressional printing.

Budget Authority Provided in Appropriations Acts

The GPO revolving fund has received additional funding in the following annual and supplemental appropriations acts:

- The FY2010 Legislative Branch Appropriations Act provides \$12,782,000 for the Government Printing Office revolving fund for “information technology development and facilities repair.”¹¹⁸ The act prohibited funds from the GPO revolving fund and “Office of Superintendent of Documents” and “Salaries and Expenses” headings from being “used for contracted security services at GPO’s passport facility in the District of Columbia.”
- The FY2009 Omnibus Appropriations Act provided \$4,995,000 for “information technology development and facilities repair.”¹¹⁹ As with the FY2010 act, the FY2009 act prohibited funds from the GPO revolving fund and “Office of Superintendent of Documents” and “Salaries and Expenses” headings from being “used for contracted security services at GPO’s passport facility in the District of Columbia.”
- The FY2007 Revised Continuing Appropriations Resolution provided \$1 million for the fund.¹²⁰
- The FY2006 Legislative Branch Appropriations Act provided \$1.98 million for workforce retraining.¹²¹

¹¹⁴ For additional information, see CRS Report R40897, *Congressional Printing: Background and Issues for Congress*, by R. Eric Petersen.

¹¹⁵ 44 U.S.C. § 309 (b)(1).

¹¹⁶ 44 U.S.C. § 309 (b)(2).

¹¹⁷ Information provided by Andrew M. Sherman, director of congressional relations, Government Printing Office.

¹¹⁸ P.L. 111-68, 123 Stat. 2023, October 1, 2009.

¹¹⁹ P.L. 111-8, 123 Stat. 524, March 11, 2009.

¹²⁰ P.L. 110-5, 121 Stat. 8, February 15, 2007.

¹²¹ P.L. 109-55, 119 Stat. 565, August 2, 2005.

- The FY2004 Legislative Branch Appropriations Act provided \$9.94 million for working capital.¹²²
- The FY2002 supplemental appropriations act provided a \$4 million transfer for emergency expenses to respond to the terrorist attacks.¹²³
- The FY2001 supplemental appropriations act provided \$6 million for air conditioning and lighting systems.¹²⁴
- The FY1975 Legislative Branch Appropriations Act provided \$12 million “to provide additional working capital necessary for the support of normal operation of the revolving fund.”¹²⁵
- The FY1974 Legislative Branch Appropriations Act provided \$7.4 million “for improving electrical and air-conditioning systems, and building structures.”¹²⁶
- The FY1972 Legislative Branch Appropriations Act provided \$3.5 million “for improving electrical and air-conditioning systems, and building structures.”¹²⁷
- The FY1971 Legislative Branch Appropriations Act provided \$22 million “for improving electrical and air-conditioning systems, and building structures, and additional capital as necessary for the operation and maintenance of the Government Printing Office.”¹²⁸
- The FY1967 Legislative Branch Appropriations Act provided \$15 million for the revolving fund.¹²⁹
- The FY1964 Legislative Branch Appropriations Act provided \$3.55 million for the revolving fund, plus an additional \$6.45 million “to be derived by transfer from the appropriation ‘Acquisition of site and construction of annex.’”¹³⁰

Auditing and Reporting

Both the inspector general of the Government Printing Office and the Comptroller General of the United States can perform audits to ensure proper reporting of receipts and disbursements and the proper operations of the revolving fund. The inspector general, under the direction of the Joint Committee on Printing, “shall audit the financial and operational activities of the Government Printing Office each year.”¹³¹ In addition to the audit, the inspector general is required to prepare

¹²² P.L. 108-83, 117 Stat. 1032, September 30, 2003.

¹²³ P.L. 107-117, 115 Stat. 2230, January 10, 2002.

¹²⁴ P.L. 107-20, 115 Stat. 155, July 24, 2001.

¹²⁵ P.L. 93-371, 88 Stat. 442, Aug. 13, 1974.

¹²⁶ P.L. 93-145, 87 Stat. 546, Nov. 1, 1973.

¹²⁷ P.L. 92-51, 85 Stat. 142, July 9, 1971.

¹²⁸ P.L. 91-382, 84 Stat. 824, August 18, 1970.

¹²⁹ P.L. 89-545, 80 Stat. 369, August 27, 1966.

¹³⁰ P.L. 88-248, 77 Stat. 817, December 30, 1963.

¹³¹ 44 U.S.C. § 309 (d).

an “annual financial statement meeting the requirements of section 3515(b) of title 31, *United States Code*.¹³²

The Comptroller General has authority to “audit the financial statements prepared under subsection (e) at his or her discretion or at the request of the Joint Committee on Printing.” If the Comptroller General chooses to audit the revolving funds financial statements, his or her report can be used by the Government Printing Office in lieu of an audit by the inspector general.¹³³

Some of the GPO reports and audits are available online, including the GPO Annual Report and the inspector general’s semiannual reports to Congress.¹³⁴ The inspector general also issued a revolving funds “white paper” on September 29, 2003.¹³⁵ GPO, in its most recent annual report, listed a \$216.5 million balance in the revolving fund as of September 30, 2008.¹³⁶

Repealed Revolving Funds

Four legislative branch revolving funds have been repealed and are noted as such in the 2006 edition of the *United States Code*. In each case, the repealed revolving funds were replaced with either another revolving fund or with an annual appropriation.

Joint Senate and House Recording Facility

Between August 7, 1953, and June 27, 1956, a joint Senate and House Recording Facility revolving fund existed to provide operating funds to the joint Senate and House Recording Facility. Pursuant to Section 105(m) of P.L. 624, the Legislative Branch Appropriations Act of 1957 (84th Congress), the revolving fund was repealed and replaced with separate revolving funds for the House and the Senate.¹³⁷ See the “Senate Recording Studio and Senate Photographic Studio” and the “House Recording Studio” sections for more information.

Senate Barber and Beauty Shops

Originally created in 1976,¹³⁸ the Senate Barber Shop revolving fund was renamed the Senate Barber and Beauty Shops revolving fund in 1988.¹³⁹ The revolving fund was repealed with the

¹³² 44 U.S.C. § 309 (e). The Government Printing Office annual financial statement is required to meet the requirements of 31 U.S.C. § 3515 (b). 31 U.S.C. § 3515 (b) states that “[e]ach audited financial statement of a covered executive agency under this section shall reflect—(1) the overall financial position of the offices, bureaus, and activities covered by the statement, including assets and liabilities thereof; and (2) results of operations of those offices, bureaus, and activities.”

¹³³ 44 U.S.C. § 309 (f).

¹³⁴ The FY2008 annual report is available at http://www.gpo.gov/pdfs/congressional/GPO_08AnnualReport_final.pdf and the annual reports for FY1995-FY2007 are available at <http://www.gpo.gov/congressional/reports.htm>. The inspector general’s semi-annual reports are available at <http://www.gpo.gov/oig/semi-annual.htm>.

¹³⁵ U.S. Government Printing Office, Revolving Funds, *Office of the Inspector General, White Paper*, September 29, 2003, available at <http://www.access.gpo.gov/oig/pdfs/wpaper/09-03.pdf>.

¹³⁶ U.S. Government Printing Office, *Financial Year in Review—FY 2008, Section IV: Consolidated Financial Statements*, p. 43, available at http://www.gpo.gov/pdfs/congressional/GPO_08AnnualReport_final.pdf.

¹³⁷ P.L. 84-624, 70 Stat. 371, June 27, 1956.

¹³⁸ P.L. 94-440, 90 Stat. 1444, October 1, 1976.

passage of P.L. 105-275 in October 1998. The Senate Barber and Beauty Shops revolving fund was replaced by the Senate Hair Care Services revolving fund in 1998.¹⁴⁰ For more information see the “Senate Hair Care Services Revolving Fund” section.

Office of the Chaplain Expense Revolving Fund

In 1995, Congress created the Office of the Chaplain expense revolving fund in the Senate to fund the Office of the Senate Chaplain. Initially provided with disbursements not to exceed \$10,000 per fiscal year, the funds was available without fiscal year limitation for the payment of official expenses, included the purchase of food and food-related items. Additionally, the revolving fund served as a repository for moneys donated to the Office of the Chaplain.¹⁴¹ For FY1999, the revolving fund statute was amended to increase the maximum annual disbursement into the fund to \$35,000.¹⁴²

The FY2004 Consolidated Appropriations Act repealed the Office of the Chaplain revolving fund and replaced it with an authorization for an appropriation not to exceed \$50,000 per fiscal year. Statutory use of funds by the chaplain were unchanged except for the approval of vouchers by the Senate Committee on Rules and Administration.¹⁴³ Any funds remaining in the revolving fund following its repeal were returned to the general fund of the United States Treasury.¹⁴⁴

Attending Physician

The Office of the Attending Physician revolving fund was established in 1976 and abolished in 1989.¹⁴⁵ The fund formerly contained funds from the sale of prescription drugs. Amounts remaining in the fund upon its abolishment were to be deposited in the Treasury as miscellaneous receipts.

Author Contact Information

Ida A. Brudnick
Analyst on the Congress
ibrudnick@crs.loc.gov, 7-6460

Jacob R. Straus
Analyst on the Congress
jstraus@crs.loc.gov, 7-6438

(...continued)

¹³⁹ P.L. 100-458, 102 Stat. 2162, October 1, 1988.

¹⁴⁰ P.L. 105-275, 112 Stat. 2434, October 21, 1998; P.L. 106-57, 113 Stat. 412, September 29, 1999; and P.L. 106-554, 114 Stat. 2763, 2763A-96, December 21, 2000.

¹⁴¹ P.L. 104-53, 109 Stat. 517, November 19, 1995; 2 U.S.C. § 61d-3.

¹⁴² P.L. 105-275, 112 Stat. 2433, October 21, 1998.

¹⁴³ P.L. 108-199, 118 Stat. 450, January 23, 2004; 2 U.S.C. § 61d-4.

¹⁴⁴ 2 U.S.C. § 61d-4 (b)(2).

¹⁴⁵ P.L. 101-163, November 21, 1989, 103 Stat. 1051; 2 U.S.C. § 117g.

Acknowledgments

Sean Hoskins, summer 2010 intern, assisted with compiling the data for this report and updating it to reflect changes that occurred between the beginning of FY2009 and August 2010.