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Legislative Branch Revolving Funds

(name redacted)

Specialist on the Congress

(name redacted)

Analyst in American National Government

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Summary

Legislative branch revolving funds support the “business-type activities” of the House, Senate, and legislative branch agencies. The revolving funds are generally established as a means of accounting either for services provided by one agency to other governmental entities or for services provided to the general public. They comprise a small portion of the total legislative branch operating budget.

Revolving funds must be established statutorily. Authority for some legislative branch revolving funds dates back many decades, while others have been established more recently.

The legislative branch currently has statutory authority for 27 revolving funds, including eight 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 Publishing Office.

Over time, Congress has revisited the use, structure, and solvency of these revolving funds; 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.

This report traces the establishment, use, and recent developments related to these funds. Where applicable, the report refers to publications that provide further details on individual revolving funds.

This report will be updated as events warrant.

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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 those bills 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 27 revolving funds, including eight 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 Publishing Office.³

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).⁴ This

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 Although some of these funds may no longer be active, they are included in this report since statutory authority remains. The Architect of the Capitol also operates the Judiciary Office Building Development and Operations revolving fund, although that is not covered in this report.

⁴ 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, §304, 42 (continued...))

report traces the establishment, use, and recent development of these funds.⁵ Where applicable, the report refers to publications that provide further details on individual revolving funds. These publications may provide additional information, including the current status of the fund and recent revenues and expenditures.⁶

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 Publishing 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).⁷

House of Representatives

The House of Representatives has operated revolving funds for decades. **Table 1** provides a summary of the House revolving funds using available data from the *Statements of Disbursements of the House* as compiled by the Chief Administrative Officer of the House.⁸ Subsequent sections provide additional information on each fund.

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

Revolving Fund	Unexpended Balance (as of September 30, 2015)
House Recording Studio	\$2,876,154
House Services Revolving Fund	\$6,933,771
Telecommunications Revolving Fund	\$5,420,006
Equipment Revolving Fund	\$3,349,004
House Page Revolving Fund	\$1,212,977

(...continued)

Stat. 23, June 10, 1921), and the Accounting and Auditing Act of 1950 (P.L. 784, §110, 64 Stat. 834, September 12, 1950).

⁵ 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>.

⁶ Many of these funds report standard categories of spending, also known as Budget Object Classes (BOCs). The BOCs are further explained in from U.S. Office of Management and Budget, *OMB Circular A-11* (2015 edition available at http://www.whitehouse.gov/omb/Circulars_a11_current_year_a11_toc).

⁷ For more information on the Capitol Visitor Center see CRS Report R42397, *The Capitol Visitor Center: History, Development, and Funding*, by (name redacted) 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.

⁸ Available at <http://disbursements.house.gov/>.

Revolving Fund	Unexpended Balance (as of September 30, 2015)
Stationery Revolving Fund	\$7,640,060

Source: U.S. Congress, *Statement of Disbursements of the House, as compiled by the Chief Administrative Officer*, July 1, 2015, to September 30, 2015, 114th Cong., 1st sess., H.Doc. 114-61 (Washington, GPO: 2015).

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 House Chief Administrative Officer (CAO), 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.

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 CAO, subject to the approval of the House Appropriations Committee.

⁹ P.L. 84-624, ch. 453, §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.*

¹² P.L. 108-447, December 8, 2004, 118 Stat. 3175; 2 U.S.C. §5545.

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>.

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 the 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

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.

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

House Page Revolving Fund

In 1983, Congress established the House page revolving fund to support the House page program.²² Although statutory authority for the page revolving fund still exists, House leaders discontinued the program in August 2011.²³

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. §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. §5538.

²⁰ P.L. 108-7, 117 Stat. 353, February 20, 2003; 2 U.S.C. §5537.

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. §4911-4917.

²³ Dear Colleague Letter from John Boehner, Speaker of the House, and Nancy Pelosi, Democratic Leader, “Important Message from Speaker Boehner and Leader Pelosi,” August 8, 2011. For more information about the House Page Program, see CRS Report 98-758, *Pages of the United States Congress: History and Program Administration*, by (name redacted) and <http://history.house.gov/Exhibitions-and-Publications/Page-History/House-Page-History/>.

The fund was established to contain amounts received by the CAO²⁴ for lodging and meals provided to House pages.²⁵ The CAO was authorized to 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 1999.²⁶

Stationery Revolving Fund

The stationery revolving fund was established in 1947.²⁷ The fund contains amounts received by the stationery room (renamed the Office Supply Service) for the sale of supplies to Members, officers, and committees.

House of Representatives Revolving Fund

The House of Representatives revolving fund was established in the FY2004 Consolidated Appropriations Act.²⁸ 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.

House Child Care Center Revolving Fund

The House Child Care Center Revolving Fund was established by P.L. 111-248, which was enacted on September 30, 2010.²⁹ The revolving fund is administered by the CAO and contains all monies “received by the House of Representatives with respect to the operation of the center.”³⁰ Operating expenses are provided by student tuition fees. Prior to the establishment of the revolving fund, the annual legislative branch appropriations authorized the use of tuition for day care center expenses, and a justification was contained in the CAO’s annual budget justification.

The account established for the House of Representatives Child Care Center by the Legislative Branch Appropriations Act, 1992, is not a true revolving fund. As a result, the Chief Administrative Officer must every year seek approval to transfer the account’s unobligated balances forward to the Center for use for the following year and work with the Treasury staff to effectuate what has become an annual ritual.... The Committee accepts the CAO’s representation that converting the present account into a true revolving fund will streamline the accounting and recordkeeping process for the House

²⁴ House pages were paid for their services, with automatic deductions for applicable taxes and a Residence Hall fee.

²⁵ 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.

²⁶ U.S. Congress, U.S. House of Representatives, Office of Inspector General, *Page Residence Revolving Fund Not Always Used As Intended*, Report No. 99-CLK-03, May 25, 1999.

²⁷ P.L. 80-197, ch. 262, 61 Stat. 366, July 17, 1947; 2 U.S.C. §5534.

²⁸ P.L. 108-199, 118 Stat. 450, January 23, 2004, 2 U.S.C. §5533(a).

²⁹ P.L. 111-248, 124 Stat. 2625, September 30, 2010; 2 U.S.C. §2062.

³⁰ *Ibid.*, §2 (a). 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).

and for the Treasury with no adverse effect on the Center’s management, staff, or the children....³¹

Senate

The Senate has used revolving funds for many years to support the operation of business-like activities. **Table 2** provides information on the status of the Senate revolving funds from the *Report of the Secretary of the Senate*.³² A section on each revolving fund, including statutory history, 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 House Chief Administrative Officer provides data quarterly. In addition, the Senate provides a summary of each revolving fund’s revenues (net of expenditures). These data are not provided by the House.

Table 2. Summary of Revolving Funds of the U.S. Senate

Revolving Fund	Unexpended Balance (as of September 30, 2015)
Computer Center	\$10,000
Gift Shop	\$5,319,353
Hair Care Services	\$239,424
Office of Public Records	\$271,040
Stationery	\$2,360,663
Health Promotion	\$9,107
Daniel Webster Page Residence	\$480,142
Recording Studio	\$1,919,870
Photographic Studio	\$796,185

Source: U.S. Congress, Senate, *Report of the Secretary of the Senate from April 1, 2015 to September 30, 2015*, 114th Cong., 1st sess., S.Doc. 114-7, (Washington: GPO, 2015), pp. A-3-A-56.

Notes: Figures are rounded to the nearest dollar.

Senate Computer Center Revolving Fund

The Senate Computer Center revolving fund was established in 1976.³³ Computer functions are operated by the Sergeant at Arms and Doorkeeper of the Senate (hereinafter Sergeant at Arms) as part of the office’s technology support services (formerly the Computer Center).

Pursuant to 2 U.S.C. §6636, 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

³¹ Ibid., H.Rept. 111-569.

³² Available at http://www.senate.gov/legislative/common/generic/report_secsen.htm.

³³ P.L. 94-303, 90 Stat. 614, June 1, 1976.

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.³⁴

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.³⁵ 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.³⁶

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.³⁷ Pursuant to 2 U.S.C. §6576d(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.”³⁸ The initial capital, not to exceed \$300,000, was transferred from the Senate stationery revolving fund.³⁹ 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.”⁴⁰

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 Appropriations 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.”⁴¹ 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.⁴²

³⁴ 2 U.S.C. §6636(b).

³⁵ 2 U.S.C. §6636(a)(2).

³⁶ 2 U.S.C. §6636(a)(3).

³⁷ P.L. 102-392, 106 Stat. 1706, October 6, 1992; 2 U.S.C. §6576.

³⁸ 2 U.S.C. §6576(c)(1).

³⁹ 2 U.S.C. §6576(e). GAO 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, *Senate Gift Shop Revolving Fund: Audit of Fiscal Year 2014 Cash Receipts and Disbursements*, GAO-15-786R, September 9, 2015, <http://gao.gov/products/GAO-15-786R>.

⁴⁰ P.L. 103-238, 108 Stat. 1462, July 22, 1994; 2 U.S.C. §6576 note.

⁴¹ P.L. 107-68, 115 Stat. 568, November 12, 2001; 2 U.S.C. §6576 (c)(2).

⁴² P.L. 110-39, 121 Stat. 231, June 21, 2007; 2 U.S.C. §6576 (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.”

Senate Hair Care Services Revolving Fund

The Senate hair care revolving fund was established as part of the Legislative Branch Appropriations Act of 1999⁴³ to replace the Senate barber shops revolving fund. Pursuant to 2 U.S.C. §6634b-c, 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.⁴⁴ 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.⁴⁵ 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.'"⁴⁶

At its inception in October 1998, the fund received a transfer of \$480,814.10 from the former barber shop's revolving fund.⁴⁷

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."⁴⁸ Created in 1989, the Office of Public Records revolving fund supports the Senate Office of Public Records⁴⁹ 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."⁵⁰ 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 revolving fund.⁵¹

⁴³ 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.

⁴⁴ 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.

⁴⁵ P.L. 106-57, 113 Stat. 412, September 29, 1999; 2 U.S.C. §6634(c)(3).

⁴⁶ P.L. 106-554, 114 Stat. 2763, 2763A-96, December 21, 2000; 2 U.S.C. §6634(c)(4). GAO 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>.

⁴⁷ 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.

⁴⁸ 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.

⁴⁹ P.L. 101-163, 103 Stat. 1047, November 21, 1989.

⁵⁰ 2 U.S.C. §6574(b).

⁵¹ 2 U.S.C. §6574(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* (continued...)

GAO has also performed audits of the fund at the request of the chairman and ranking Member of the Senate Committee on Rules and Administration.⁵²

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.⁵³

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 the Senate’s unexpended stationery allowances at the end of FY1969, and subsequent years, would revert to the Treasury’s general fund.⁵⁴ The FY1970 Legislative Branch Appropriations Act provided for identical reversions for the President of the Senate’s stationery funds.⁵⁵

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.⁵⁶ The FY1980 Supplemental Appropriations Act further amended 2 U.S.C. §6573 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.”⁵⁷ 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.”⁵⁸

The law (2 U.S.C. §6573), 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

(...continued)

Revolving Fund, Fiscal Years 2006 and 2007, GAO-08-201R, December 7, 2007, <http://www.gao.gov/new.items/d08201r.pdf>.

⁵² For the most recent example see U.S. Government Accountability Office, *Senate Office of Public Records Revolving Fund: Audit of Fiscal Year 2014 Cash Receipts*, GAO-15-709R, <http://gao.gov/products/GAO-15-709R>.

⁵³ P.L. 85-58, 71 Stat. 188, June 21, 1957; 2 U.S.C. §6573.

⁵⁴ P.L. 90-417, 82 Stat. 413, July 23, 1968.

⁵⁵ P.L. 91-145, 83 Stat. 342, December 12, 1969.

⁵⁶ P.L. 92-607, 86 Stat. 1508, October 31, 1972; 2 U.S.C. §6573.

⁵⁷ P.L. 96-304, 94 Stat. 892, July 8, 1980; 2 U.S.C. §6573. 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.

⁵⁸ P.L. 105-55, 111 Stat. 1181, October 7, 1997; 2 U.S.C. §6573.

entitlement thereto.”⁵⁹ 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.⁶⁰

The most recent change to the procurement of Senate stationery contracts occurred with the inclusion of an administrative provision within the FY2015 Consolidated and Further Continuing Appropriations Act. The act repealed provisions that had required the Secretary of the Senate to purchase newspaper space to advertise for bids from stationery product companies.⁶¹ The Senate Appropriations Committee suggested in its report accompanying the FY2015 legislative branch appropriations bill (S.Rept. 113-196) that the process was outdated and possibly more expensive than other means, and the new language enabled the Secretary of the Senate to obtain stationery through the same competitive procurement process administered by the General Services Administration.⁶²

GAO has also performed audits of the fund at the request of the chairman and ranking Member of the Senate Committee on Rules and Administration.⁶³

Senate Health Promotion Revolving Fund

The Senate Office of Health Promotion was established in the FY1990 Legislative Branch Appropriations Act.⁶⁴ This office, administered by the Sergeant at Arms, was charged with creating “exercise classes and other health serves and activities” to promote the health and well-being of Senate staff members.⁶⁵ 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.⁶⁶

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

⁵⁹ 2 U.S.C. §6573.

⁶⁰ P.L. 101-163, 103 Stat. 10452, November 21, 1989; 2 U.S.C. §6573 note.

⁶¹ H.Rept. 113-483, 128 Stat. 2525, Dec. 16, 2014. The act repealed former sections 2 U.S.C. §6569, 6570, 6571.

⁶² U.S. Congress, Senate Committee on Appropriations, *Legislative Branch Appropriations, 2015*, report to accompany H.R. 4487, 113th Cong., 2nd sess., 2014, S.Rept. 113-196 (Washington: GPO, 2014), p. 23.

⁶³ For the most recent example see U.S. Government Accountability Office, *Senate Stationery Room Revolving Fund: Audit of Fiscal Year 2014 Cash Receipts and Disbursements*, GAO-16-98R, <http://gao.gov/products/GAO-16-98R>.

⁶⁴ P.L. 101-163, 103 Stat. 1044, November 21, 1989; 2 U.S.C. §6635.

⁶⁵ 2 U.S.C. §6635(b)(1).

⁶⁶ 2 U.S.C. §6635(b)(2).

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.”⁶⁷

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.⁶⁸ Named after Senator Daniel Webster (1782-1852), who has been credited with arranging for the appointment of the first Senate page,⁶⁹ 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.”⁷⁰ 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.⁷¹

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.⁷² Prior to 1956, the House and Senate jointly operated a recording facility and administered a joint revolving fund.⁷³ Pursuant to Section 105(a) of the FY1957 Legislative Branch Appropriations Act, separate House and Senate recording studios were created.⁷⁴

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 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.⁷⁵

⁶⁷ P.L. 102-90, 105 Stat. 450, August 14, 1991; 2 U.S.C. §6635(c). GAO 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>.

⁶⁸ P.L. 103-283, 108 Stat. 1427, July 22, 1994; 2 U.S.C. §4931.

⁶⁹ 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.

⁷⁰ P.L. 104-53, 109 Stat. 518, November 19, 1995; 2 U.S.C. §4931(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.

⁷¹ 2 U.S.C. §4931(a). GAO 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>.

⁷² 2 U.S.C. §4131(b).

⁷³ 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.

⁷⁴ 70 Stat. 370, June 27, 1956.

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

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.⁷⁶

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.⁷⁷

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.⁷⁸ 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 at Arms.⁷⁹

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.⁸⁰ Since that time, all money received by the

⁷⁶ P.L. 96-304, 94 Stat. 890, July 8, 1980.

⁷⁷ 2 U.S.C. §4132(a).

⁷⁸ 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).”

⁷⁹ GAO 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>.

⁸⁰ 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).”

photographic studio is deposited in the revolving fund and is available for disbursement by the Sergeant at Arms.⁸¹

Architect of the Capitol

The Architect of the Capitol maintains five legislative branch statutory revolving funds:⁸² the House Member Gym revolving fund, the Senate Staff Health and Fitness Facility revolving fund, the Senate Restaurants Revolving Fund, the Capitol Visitor Center revolving fund, and the recycling revolving fund. In addition, the AOC operates the Judiciary Office Building Development and Operations revolving fund.

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.⁸³ 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.⁸⁴ Dues associated with membership in the Senate Staff Health and Fitness Facility and proceeds from the Architect's Senate recycling program⁸⁵ are deposited into the revolving fund.⁸⁶ 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.⁸⁷ 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."⁸⁸

Senate Restaurants Revolving Fund

In 1961, a revolving fund was established for the operations of the Senate restaurants by the Architect of the Capitol.⁸⁹ In 2008, control of the Senate restaurants was transferred from the

⁸¹ GAO 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>.

⁸² U.S. Congress, Architect of the Capitol, *2014 Performance and Accountability Report*, p. 118 <http://www.aoc.gov/performance-accountability-report>. For more information see, Office of Management and Budget, *Appendix, Budget of the United States Government, FY2016 (Washington: GPO, 2014)*, p. 23, <https://www.whitehouse.gov/sites/default/files/omb/budget/fy2016/assets/leg.pdf>.

⁸³ P.L. 102-392, October 6, 1992, 106 Stat. 1715; 2 U.S.C. §2013.

⁸⁴ P.L. 106-554, 114 Stat. 2763, 2763A-96, December 21, 2000; and P.L. 108-7, 117 Stat. 375, February 20, 2003.

⁸⁵ 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.

⁸⁶ 2 U.S.C. §2026(b).

⁸⁷ 2 U.S.C. §2026(c).

⁸⁸ 2 U.S.C. §2026(d).

⁸⁹ P.L. 87-82, 75 Stat. 199, July 6, 1961. The Senate restaurant revolving fund has been audited annually by GAO. For (continued...)

Architect of the Capitol to a private vendor. According to AOC's *2014 Performance and Accountability Report* "the account still exists for activities resulting from the conversion and continuing maintenance of the restaurants. Upon approval by the Senate Committee on Rules and Administration, available balances may be increased via transfers in from the U.S. Senate to AOC, as needed."⁹⁰

Capitol Visitor Center Revolving Fund

The Capitol Visitor Center (CVC) Act of 2008 established the Capitol Visitor Center revolving fund.⁹¹ The fund consists of two accounts: (1) the gift shop account, to contain money received 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, the Committee on House Administration, and the House and Senate Committees on Appropriations.⁹²

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.⁹³ 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. 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.⁹⁴ The fund was originally established for fiscal years 2009 through 2013; the Consolidated Appropriations Act, 2014, amended this provision to extend the fund indefinitely.⁹⁵

(...continued)

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>.

⁹⁰ U.S. Congress, Architect of the Capitol, *2014 Performance and Accountability Report*, http://www.aoc.gov/sites/default/files/documents/basic-page/AOC%20Performance%20and%20Accountability%20Report%20FY2014_121514.pdf, p. 117.

⁹¹ P.L. 110-437, October 20, 2008, 122 Stat. 4983; 2 U.S.C. §2231 *et seq.*

⁹² 2 U.S.C. §2233.

⁹³ P.L. 111-8, 123 Stat. 823, March 11, 2009; 2 U.S.C. §1824a.

⁹⁴ P.L. 111-8, 123 Stat. 524, March 11, 2009.

⁹⁵ P.L. 113-76, 128 Stat. 429, January 17, 2014.

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.⁹⁶ 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,⁹⁷ 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 legislative branch.⁹⁸ 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.⁹⁹ The FY2015 Legislative Branch Appropriations Act, for example, contained language limiting the reimbursable and revolving fund activities not funded by appropriations to \$203.1 million.¹⁰⁰

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.¹⁰¹

Cooperative Acquisitions Program Revolving Fund

The Cooperative Acquisitions Program revolving fund was established in the FY1998 Legislative Branch Appropriations Act,¹⁰² although the program itself and its predecessors had been around for many years.¹⁰³ 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.¹⁰⁴ The Library has maintained overseas offices since 1962.

⁹⁶ *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.

⁹⁷ This discussion does not include additional gift revolving funds, which may operate under 2 U.S.C. §156 and §175.

⁹⁸ P.L. 103-69, Title II, §206, 107 Stat. 706, August 11, 1993.

⁹⁹ 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.

¹⁰⁰ P.L. 113-235, 128 Stat. 2535, December 16, 2014.

¹⁰¹ Recent annual reports and budget justifications are available at <http://www.loc.gov/about/reports>; and Office of Management and Budget, *FY2016 Budget Appendix*, p. 30, <https://www.whitehouse.gov/sites/default/files/omb/budget/fy2016/assets/leg.pdf>.

¹⁰² P.L. 105-55, 111 Stat. 1193, October 7, 1997; 2 U.S.C. §182.

¹⁰³ 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>.

¹⁰⁴ For additional information, see <http://www.loc.gov/acq/ovop/>.

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.

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.¹⁰⁵ 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.¹⁰⁶ The law was amended the following year to include a fourth account for special events and programs,¹⁰⁷ a section which was further amended in 2007 by the U.S. Capitol Police and Library of Congress Police Merger Implementation Act.¹⁰⁸

Duplication Services for the National Audio-Visual 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.¹⁰⁹ 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.¹¹⁰

¹⁰⁵ P.L. 106-481, Title I, § 104, 114 Stat. 2190, November 9, 2000.

¹⁰⁶ 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).

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

¹⁰⁸ P.L. 110-178, 121 Stat. 2546, January 7, 2008.

¹⁰⁹ P.L. 106-481, 114 Stat. 2187, November 9, 2000; 2 U.S.C. § 182a.

¹¹⁰ 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.¹¹¹ In 2001, this section was amended to cover special events and programs,¹¹² 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.¹¹³ 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.¹¹⁴ Before the implementation of the revolving fund, both programs were operated under the Economy Act.¹¹⁵

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).”¹¹⁶ 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.¹¹⁷

¹¹¹ 2 U.S.C. §182b.

¹¹² P.L. 107-68, 115 Stat. 587, November 12, 2001.

¹¹³ P.L. 110-161, 121 Stat. 2235, December 26, 2007; P.L. 110-178, 121 Stat. 2553, January 7, 2008; P.L. 111-145, §6(d)(1), 124 Stat. 54, March 4, 2010.

¹¹⁴ 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>.

¹¹⁵ 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>.

¹¹⁶ 2 U.S.C. §182c.

¹¹⁷ 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 the Library of Congress FEDLINK Revolving Fund*, B-301714, January 30, 2004, <http://www.gao.gov/decisions/appro/> (continued...)

Pending Legislation and Library of Congress Revolving Funds

The Library of Congress Administrative Reform Act (H.R. 4093) was introduced in the House on November 19, 2015, and referred to the Committee on House Administration and the Committee on Transportation and Infrastructure.¹¹⁸ Section 4 of the bill, as introduced, is entitled “Expanding Uses of Certain Revolving Funds,” and would affect three of the Library’s revolving funds: the revolving fund for the Duplication Services for the National Audio-Visual Conservation Center (NAVCC), for the Gift Shop and Related Services, and for FEDLINK.

For NAVCC, the bill proposes striking the word “duplication” from the heading describing the fund, and changing the language “duplication and delivery services provided by the Librarian” in 2 U.S.C. §182a to read,

the following programs and activities of the Librarian:

- (1) Services related to the duplication and preservation of audiovisual materials and associated collections.
- (2) Storage, inspection, and delivery of audiovisual materials and associated collections.

H.R. 4093 proposes adding two categories of programs and activities to those covered by the fund established by 2 U.S.C. §182b(a) as the “Revolving fund for gift shop, decimal classification, photo duplication, and related services”: “[t]raveling exhibitions and exhibition materials” and “[t]raining.” It also would strike the words “gift shop” from the fund’s heading and replace them with “sales and other services.”

Finally, H.R. 4093 would amend 2. U.S.C. §182c(f)(1) to authorize the Librarian to provide FEDLINK services to “tribal governments (as defined in section 502(c)(3)(B) of title 40, United States Code).” The Librarian can currently provide these services to “participating Federal libraries, Federal information centers, other entities of the Federal Government, and the District of Columbia.”

Government Publishing Office (GPO)

In 1953, a revolving fund was created for the operation and maintenance of the Government Printing Office (GPO). The agency was renamed the Government Publishing Office in 2014, and its revolving fund was renamed the GPO Business Operations Revolving Fund.¹¹⁹ 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

(...continued)

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/fi0052671.php>.

¹¹⁸ See also the Senate-reported versions of the FY2012 and FY2013 appropriations bills (H.R. 2551 and H.R. 5882, 112th Congress).

¹¹⁹ Consolidated and Further Continuing Appropriations Act, 2015, P.L. 113-235, 128 Stat. 2537, December 16, 2014.

authorized in writing by the Joint Committee on Printing for inspection of Government printing activities.¹²⁰

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.¹²¹

Capitalization

To provide additional money for the fund, the 1953 act provided that the Public Printer (now known as the Director of the GPO) “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”¹²² [now Government Publishing Office].

Source of Funds and Reimbursements

The fund provides temporary financing for GPO operations pending the collection of funds for work performed. Costs associated with “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.¹²³ It is supported by three major sources, including (1) payments from federal customers, (2) sales of government publications to the general public, and (3) fund transfers from the GPO “Congressional Publishing” (formerly “Congressional Printing and Binding”) and “Public Information Programs of the Superintendent of Documents (salaries and expenses)” (formerly “Salaries and Expenses”) appropriations.¹²⁴

Under 44 U.S.C. §309, the revolving fund is reimbursed for “services and supplies furnished, including those furnished other appropriations of the Government Publishing Office, at rates which include charges for overhead and related expenses, depreciation of plant and building appurtenances, except building structures and land, and equipment, and accrued leave.”¹²⁵ 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.”¹²⁶ 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.¹²⁷

¹²⁰ FY1954 Legislative Branch Appropriations Act, P.L. 178, 67 Stat. 330-331, August 1, 1953.

¹²¹ 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; P.L. 113-235, 128 Stat. 2537, December 16, 2014.

¹²² 44 U.S.C. §309(a).

¹²³ 44 U.S.C. §1509(a).

¹²⁴ For additional information, see U.S. Government Publishing Office, *2014 Annual Report with Financial Year in Review*, (http://www.gpo.gov/pdfs/congressional/archives/2014_AnnualReport.pdf), pp. 20-21.

¹²⁵ 44 U.S.C. §309(b)(1).

¹²⁶ 44 U.S.C. §309(b)(2).

¹²⁷ This information was provided for an earlier version of this report by Andrew M. Sherman, director of congressional relations, GPO.

GPO has also requested appropriations for the revolving fund to relieve pressures related to sizeable investments or shortfalls in the appropriations for congressional printing. Appropriations may be contained in the annual legislative branch appropriations acts in the last of GPO's three accounts, which include (1) congressional publishing, (2) Public Information Programs of the Superintendent of Documents (salaries and expenses), and (3) the Government Publishing Office Business Operations Revolving Fund.

Budget Authority Provided in Appropriations Acts

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

- The FY2016 House-passed bill (H.R. 2250) would not provide funds for the revolving fund, while the Senate-reported version would provide \$8,764,000.
- The FY2015 Consolidated and Further Continuing Appropriations Act provided \$8,757,000 “to remain available until expended, for information technology development and facilities repair.”¹²⁸
- The FY2014 Consolidated Appropriations Act provided \$8,064,000 for “information technology development and facilities repair.”¹²⁹
- The FY2013 Consolidated and Further Continuing Appropriations Act provided \$4,000,000 for the revolving fund (not including an across-the-board rescission or sequestration).¹³⁰
- The FY2012 Consolidated Appropriations Act provided \$500,000 for “information technology development and facilities repair.”¹³¹
- The FY2011 Continuing Appropriations Act provided \$1,655,682 for the revolving fund.¹³²
- The FY2010 Legislative Branch Appropriations Act provided \$12,782,000 for the revolving fund for “information technology development and facilities repair.”¹³³ 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.”¹³⁴ 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.”

¹²⁸ For example, see the FY2015 language: P.L. 113-235, 128 Stat. 2536, December 26, 2014.

¹²⁹ P.L. 113-76, 128 Stat. 432, January 17, 2014.

¹³⁰ P.L. 113-6, 127 Stat. 426, March 26, 2013; reductions pursuant to P.L. 112-175 and P.L. 113-6.

¹³¹ P.L. 112-74, 125 Stat. 1133, December 23, 2011.

¹³² P.L. 112-10, 125 Stat. 172, April 15, 2011; includes an across-the-board rescission pursuant to P.L. 112-10.

¹³³ P.L. 111-68, 123 Stat. 2023, October 1, 2009.

¹³⁴ P.L. 111-8, 123 Stat. 524, March 11, 2009.

- The FY2007 Revised Continuing Appropriations Resolution provided \$1 million for the fund.¹³⁵
- The FY2006 Legislative Branch Appropriations Act provided \$1.98 million for workforce retraining.¹³⁶
- The FY2004 Legislative Branch Appropriations Act provided \$9.94 million for working capital.¹³⁷
- The FY2002 supplemental appropriations act provided a \$4.0 million transfer for emergency expenses to respond to the terrorist attacks.¹³⁸
- The FY2001 supplemental appropriations act provided \$6.0 million for air conditioning and lighting systems.¹³⁹
- The FY1975 Legislative Branch Appropriations Act provided \$12.0 million “to provide additional working capital necessary for the support of normal operation of the revolving fund.”¹⁴⁰
- The FY1974 Legislative Branch Appropriations Act provided \$7.4 million “for improving electrical and air-conditioning systems, and building structures.”¹⁴¹
- The FY1972 Legislative Branch Appropriations Act provided \$3.5 million “for improving electrical and air-conditioning systems, and building structures.”¹⁴²
- The FY1971 Legislative Branch Appropriations Act provided \$22.0 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.”¹⁴³
- The FY1967 Legislative Branch Appropriations Act provided \$15.0 million for the revolving fund.¹⁴⁴
- 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.’”¹⁴⁵

Auditing and Reporting

Both the inspector general of the Government Publishing 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

¹³⁵ P.L. 110-5, 121 Stat. 8, February 15, 2007.

¹³⁶ P.L. 109-55, 119 Stat. 565, August 2, 2005.

¹³⁷ P.L. 108-83, 117 Stat. 1032, September 30, 2003.

¹³⁸ P.L. 107-117, 115 Stat. 2230, January 10, 2002.

¹³⁹ P.L. 107-20, 115 Stat. 155, July 24, 2001.

¹⁴⁰ P.L. 93-371, 88 Stat. 442, Aug. 13, 1974.

¹⁴¹ P.L. 93-145, 87 Stat. 546, Nov. 1, 1973.

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

¹⁴³ P.L. 91-382, 84 Stat. 824, August 18, 1970.

¹⁴⁴ P.L. 89-545, 80 Stat. 369, August 27, 1966.

¹⁴⁵ P.L. 88-248, 77 Stat. 817, December 30, 1963.

Publishing Office each year.”¹⁴⁶ In addition to the audit, the inspector general is required to prepare an “annual financial statement meeting the requirements of section 3515(b) of title 31, *United States Code*.”¹⁴⁷

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 Publishing Office in lieu of an audit by the inspector general.¹⁴⁸

Some of the GPO reports and audits are available online, including the GPO Annual Report and the Inspector General’s semiannual reports to Congress.¹⁴⁹ The Inspector General also issued a revolving funds “white paper” on September 29, 2003.¹⁵⁰ GPO, in its annual reports, also provides financial statements, including information on GPO’s fund balance with Treasury.¹⁵¹

Repealed Revolving Funds

Four legislative branch revolving funds have been repealed. 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 FY1957 Legislative Branch Appropriations Act (84th Congress), the revolving fund was repealed and replaced with separate revolving funds for the House and the Senate.¹⁵² See the “Senate Recording Studio and Senate Photographic Studio” and the “House Recording Studio” sections for more information.

¹⁴⁶ 44 U.S.C. §309(d).

¹⁴⁷ 44 U.S.C. §309(e). The Government Publishing 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.”

¹⁴⁸ 44 U.S.C. §309(f).

¹⁴⁹ GPO annual reports since FY1954 to the last fiscal year are available at <http://www.gpo.gov/congressional/reports.htm>. The GPO Inspector General’s semi-annual reports are available at <http://www.gpo.gov/oig/semi-annual.htm>.

¹⁵⁰ U.S. Government Printing Office, *Revolving Funds, Office of the Inspector General, White Paper*, September 29, 2003, available upon request from GPO.

¹⁵¹ For example, U.S. Government Publishing Office, *2014 Annual Report with Financial Year in Review*, Section IV: Notes to Financial Statements, p. 51, available at http://www.gpo.gov/pdfs/congressional/archives/2014_AnnualReport.pdf. See also, “Rebooting the Government Printing Office: Keeping America Informed in the Digital Age,” a *Report by a Panel of the National Academy of Public Administration for the U.S. Congress, Congressional Research Service, and the Government Printing Office*, January 2013, available at <http://www.napawash.org/wp-content/uploads/2013/02/GPO-Final.pdf>.

¹⁵² P.L. 84-624, 70 Stat. 371, June 27, 1956.

Senate Barber and Beauty Shops

Originally created in 1976,¹⁵³ the Senate Barber Shop revolving fund was renamed the Senate Barber and Beauty Shops revolving fund in 1988.¹⁵⁴ The revolving fund was repealed with the 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 1998.¹⁵⁵ 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 fund was available without fiscal year limitation for the payment of official expenses, including 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.¹⁵⁶ For FY1999, the revolving fund statute was amended to increase the maximum annual disbursement into the fund to \$35,000.¹⁵⁷

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 remained unchanged except for the approval of vouchers by the Senate Committee on Rules and Administration.¹⁵⁸ Any funds remaining in the revolving fund following its repeal were returned to the general fund of the United States Treasury.¹⁵⁹

Office of the Attending Physician Revolving Fund

The Office of the Attending Physician revolving fund was established in 1976 and abolished in 1989.¹⁶⁰ 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.

¹⁵³ P.L. 94-440, 90 Stat. 1444, October 1, 1976.

¹⁵⁴ P.L. 100-458, 102 Stat. 2162, October 1, 1988.

¹⁵⁵ 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.

¹⁵⁶ P.L. 104-53, 109 Stat. 517, November 19, 1995; 2 U.S.C. §61d-3.

¹⁵⁷ P.L. 105-275, 112 Stat. 2433, October 21, 1998.

¹⁵⁸ P.L. 108-199, 118 Stat. 450, January 23, 2004; 2 U.S.C. §6654.

¹⁵⁹ 2 U.S.C. §6654(b)(2).

¹⁶⁰ P.L. 101-163, November 21, 1989, 103 Stat. 1051; 2 U.S.C. §4121. See also U.S. General Accounting Office, *Revolving Funds: Office of the Attending Physician Revolving Fund Can Be Terminated*, AFMD-89-29, December 21, 1988.

Author Contact Information

(name redacted)
Specialist on the Congress
[redacted]@crs.loc.gov 7-....

(name redacted)
Analyst in American National Government
[redacted]@crs.loc.gov 7-....

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(name redacted), Analyst on the Congress, and (name redacted) , Analyst in Financial Economics, contributed to a previous version of this report.

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