

uty disbursing officer is responsible for accounts entrusted to him under paragraph (1) of this subsection, and the deputy disbursing officer is liable for any default occurring during his service under such paragraph.

(c)(1) The Public Printer may designate in writing officers and employees of the Government Printing Office to certify vouchers for payment from appropriations and funds. Such officers and employees shall (A) be responsible for the existence and correctness of the facts recited in the certificate or other voucher or its supporting papers and for the legality of the proposed payment under the appropriation or fund involved, (B) be responsible and accountable for the correctness of the computations of certified vouchers, and (C) be accountable for, and required to make restitution to, the United States for the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate made by him, as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved. However, the Comptroller General of the United States, may, at his discretion, relieve such certifying officer or employee of liability for any payment otherwise proper whenever he finds that (i) the certification was based on the official records and that such certifying officer or employee did not know, and by reasonable diligence and inquiry could not have ascertained, the actual facts, or (ii) when the obligation was incurred in good faith, the payment was not contrary to any statutory provision specifically prohibiting payments of the character involved, and the United States has received value for such payment. The Comptroller General shall relieve such certifying officer or employee of liability for an overpayment for transportation services made to any common carrier covered by section 3726 of title 31, whenever he finds that the overpayment occurred solely because the administrative examination made prior to payment of the transportation bill did not include a verification of transportation rates, freight classifications, or land grant deductions.

(2) The liability of such certifying officers or employees shall be enforced in the same manner and to the same extent as provided by law with respect to the enforcement of the liability of disbursing and other accountable officers. Such certifying officers and employees shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for certification.

(Pub. L. 90-620, Oct. 22, 1968, 82 Stat. 1240; Pub. L. 92-310, title II, §210(b), June 6, 1972, 86 Stat. 204; Pub. L. 93-459, §1(a), Oct. 20, 1974, 88 Stat. 1384; Pub. L. 95-473, §2(a)(5), Oct. 17, 1978, 92 Stat. 1466; Pub. L. 97-258, §3(m)(1), Sept. 13, 1982, 96 Stat. 1066.)

#### HISTORICAL AND REVISION NOTES

Based on 44 U.S. Code, 1964 ed., §§52a, 63, 73 (part) (June 25, 1910, ch. 384, §1, 36 Stat. 770; Feb. 20, 1923, ch. 98, 42 Stat. 1278; Pub. L. 86-31, May 26, 1959, 73 Stat. 60).

The last paragraph of this section is from former section 73; the remainder of that section will be found in section 1702 of the revision.

Paragraph (a) deleted as executed.

#### AMENDMENTS

1982—Subsec. (c)(1). Pub. L. 97-258 substituted “section 3726 of title 31” for “section 244 of title 31”.

1978—Subsec. (c)(1). Pub. L. 95-473 substituted “section 244 of title 31” for “section 66 of title 49”.

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

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

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

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

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

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

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

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

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

attendance at meetings;

maintenance and operation of the emergency room;

uniforms or uniform allowances;

boots, coats, and gloves;

repairs and minor alterations to buildings; and

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

In addition, 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.

(b) The fund shall be—

(1) reimbursed for the cost of all 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; and

(2) credited with all receipts including sales of Government publications, waste, condemned, and surplus property and with pay-

ments received for losses or damage to property.

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

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

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

(1) by an independent external auditor selected by the Public Printer, or

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

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

(Pub. L. 90-620, Oct. 22, 1968, 82 Stat. 1241; Pub. L. 93-604, title VII, § 707, Jan. 2, 1975, 88 Stat. 1965; Pub. L. 97-258, § 3(m)(2), Sept. 13, 1982, 96 Stat. 1066; Pub. L. 100-458, title III, § 310, Oct. 1, 1988, 102 Stat. 2184; Pub. L. 101-163, title III, § 309, Nov. 21, 1989, 103 Stat. 1065; Pub. L. 101-520, title II, § 207, Nov. 5, 1990, 104 Stat. 2274; Pub. L. 103-69, title II, § 207(a), Aug. 11, 1993, 107 Stat. 707; Pub. L. 104-316, title I, § 123(a), Oct. 19, 1996, 110 Stat. 3839.)

#### HISTORICAL AND REVISION NOTES

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

#### AMENDMENTS

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

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

1993—Subsec. (b). Pub. L. 103-69 substituted “shall be—” for “shall be:” in introductory provisions, in-

serted “and” at end of par. (1), substituted a period for “; and” at end of par. (2), and struck out par. (3) which read as follows: “charged with payment into miscellaneous receipts of the Treasury of that part of the receipts from the sales of Government publications required by law.”

1990—Subsec. (a). Pub. L. 101-520 substituted “uniforms or uniform allowances” for “uniforms, or allowances therefor, as authorized by section 5901 of Title 5”.

1989—Subsec. (a). Pub. L. 101-163 struck out “not to exceed \$3,000 in any fiscal year” after “attendance at meetings”.

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

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

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

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

1975—Subsec. (c). Pub. L. 93-604 substituted provisions that the Comptroller General shall audit the activities of the Government Printing Office at least once in every three years and furnish reports of the audits to the Congress and the Public Printer for provisions that the General Accounting Office shall audit the activities of the Government Printing Office and furnish an audit report annually to the Congress and the Public Printer.

#### EFFECTIVE DATE OF 1993 AMENDMENT

Section 207(c) of Pub. L. 103-69 provided that: “The amendments made by subsections (a) and (b) [amending this section and section 1708 of this title] shall take effect on October 1, 1993.”

#### TERMINATION OF REPORTING REQUIREMENTS

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

#### FEDERAL REGISTER PROGRAM; USE OF REVOLVING FUND; REIMBURSEMENT

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

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1509 of this title.

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

An executive department or independent establishment of the Government ordering print-