

added because the source provisions being restated only applies to carrying out duties and powers related to the Federal Aviation Administration. The words “under this section and proceeds from that property” are substituted for “pursuant to this paragraph, and the proceeds thereof” in 49:1657(m)(1) for clarity.

In subsection (b), the words “The Department has a” and “The fund consists of” are added for clarity and because of the restatement of the section. The word “separate” before “fund” is omitted as unnecessary and for consistency. The words “from the fund” are added for clarity. The words “accepted under this section” are substituted for “held by the Secretary pursuant to paragraph (1)” for clarity. The words “that property” are substituted for “other property received as gifts or bequests” to eliminate unnecessary words. The words “from securities under subsection (c) of this section” are substituted for “accruing from such securities” for clarity.

In subsection (c), the words “amounts in the fund” are substituted for “any moneys contained in the fund provided for in paragraph (1)” for clarity and consistency.

In subsection (d), the words “under this section” are substituted for “under paragraph (1)” because of the restatement of the section. The words “the Internal Revenue Code of 1954 (26 U.S.C. 1 et seq.)” are substituted for “For the purpose of Federal income, estate, and gift taxes” for consistency.

AMENDMENTS

1986—Subsec. (d). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

§ 327. Administrative working capital fund

(a) The Department of Transportation has an administrative working capital fund. Amounts in the fund are available for expenses of operating and maintaining common administrative services the Secretary of Transportation decides are desirable for the efficiency and economy of the Department. The services may include—

- (1) a central supply service for stationery and other supplies and equipment through which adequate stocks may be maintained to meet the requirements of the Department;
- (2) central messenger, mail, telephone, and other communications services;
- (3) office space;
- (4) central services for document reproduction, and for graphics and visual aids; and
- (5) a central library service.

(b) Amounts in the fund are available without regard to fiscal year limitation. Amounts may be appropriated to the fund.

(c) The fund consists of—

- (1) amounts appropriated to the fund;
- (2) the reasonable value of stocks of supplies, equipment, and other assets and inventories on order that the Secretary transfers to the fund, less the related liabilities and unpaid obligations;
- (3) amounts received from the sale or exchange of property; and
- (4) payments received for loss or damage to property of the fund.

(d) The fund shall be reimbursed, in advance, from amounts available to the Department or from other sources, for supplies and services at rates that will approximate the expenses of operation, including the accrual of annual leave and the depreciation of equipment. Amounts in

the fund, in excess of amounts transferred or appropriated to maintain the fund, shall be deposited in the Treasury as miscellaneous receipts. All assets, liabilities, and prior losses are considered in determining the amount of the excess. (Pub. L. 97-449, §1(b), Jan. 12, 1983, 96 Stat. 2425.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
327(a)	49:1657(j) (1st sentence less 11th-17th words).	Oct. 15, 1966, Pub. L. 89-670, §9(j), 80 Stat. 945.
327(b)	49:1657(j) (1st sentence 11th-17th words, 2d sentence, 18th-22d words).	
327(c)	49:1657(j) (2d sentence less 18th-22d words, 4th sentence).	
327(d)	49:1657(j) (less 1st, 2d, 4th sentences).	

In subsection (a), the words “Department of Transportation has” are substituted for “Secretary is authorized to establish” because the working capital fund has been established. The words “administrative” before “working” and “Amounts in the fund are available” are added for clarity. The words “the Secretary of Transportation decides are” are substituted for “as he shall find to be” for clarity. The words “desirable for the economy” are substituted for “desirable in the interest of economy” to eliminate unnecessary words. The words “such services as” before “a central supply service” and “in whole or in part” before “the requirements of the Department” are omitted as surplus. The words “the requirements of the Department” are substituted for “the requirements of the Department and its agencies” because they are inclusive.

In subsection (b), the words “Amounts in the fund” are added for clarity. The words “Amounts may be appropriated to the fund” are substituted for “(which appropriations are hereby authorized)” for clarity.

In subsection (c), the words “The fund consists of” are substituted for “The capital of the fund shall consist of” and “The fund shall also be credited with” for clarity. The word “reasonable” is substituted for “fair and reasonable” because it is inclusive. The words “amounts appropriated to the fund” are substituted for “of any appropriations made for the purpose of providing capital” for clarity. The words “amounts received from the sale” are substituted for “receipts from the sale”, and the words “payments received for loss” are substituted for “receipts in payment for”, as being more precise.

In subsection (d), the words “agencies and offices in” after “available funds of” are omitted because they are included in “Department”. The words “Amounts in the fund, in excess of amounts” are added for clarity. The words “any surplus found in the fund . . . above the” after “miscellaneous receipts” are omitted because of the restatement of this section. The words “to establish and” before “maintain” are omitted because the working capital fund has been established. The words “deposited in the Treasury” are substituted for “covered into the United States Treasury” for consistency. The words “are . . . in determining the amount of the excess” are added for clarity.

§ 328. Transportation Systems Center working capital fund

(a) The Department of Transportation has a Transportation Systems Center working capital fund. Amounts in the fund are available for financing the activities of the Center, including research, development, testing, evaluation, analysis, and related activities the Secretary of Transportation approves, for the Department,