



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

AUG 3 1978

B-14

The Honorable Jack Brooks
Chairman, Committee on Government
Operations
House of Representatives

Dear Mr. Chairman:

In response to your request of June 30, 1978, we have the following comment on H.R. 13343, 95th Congress, a bill to establish a Department of Education, and for other purposes.

SECTION 432 - WORKING CAPITAL FUND

We believe that the words "in advance" should be deleted from line 10 on page 35. Since the bill provides for the working capital fund to be established using capital obtained from appropriations and other assets and inventories transferred to it, there should be no need for subsequent reimbursements to the fund to be made in advance. Other working capital funds have been established without a requirement for advance reimbursements such as a working capital fund at the Department of Commerce established by 15 U.S.C. 1521.

Sincerely yours,

R. F. KELLER

Deputy Comptroller General
of the United States

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