§ 1321. Trust funds

(a) The following are classified as trust funds:

1. Philippine special fund (customs duties).
2. Philippine special fund (internal revenue).
3. Unclaimed condemnation awards, Department of the Treasury.
4. Naval reservation, Olangapo civil fund.
5. Armed Forces Retirement Home Trust Fund.
6. Return to deported aliens of passage money collected from steamship companies.
7. Vocational rehabilitation, special fund.
13. Cooperative work, Forest Service.
14. Wages and effects of American seamen, Department of Commerce.
15. Pension money, Saint Elizabeths Hospital.
16. Personal funds of patients, Saint Elizabeths Hospital.
18. Purchase of lands, national parks, donations.
20. Indian moneys, proceeds of labor, agencies, schools, and so forth.
22. Commissary funds, Federal prisons.
23. Pay of the Navy, deposit funds.
24. Pay of Marine Corps, deposit funds.
25. Pay of the Army, deposit fund.
27. Funds contributed for flood control, Mississippi River, its outlets and tributaries.
28. Funds contributed for flood control, Sacramento River, California.
29. Effects of deceased employees, Department of the Treasury.
30. Money and effects of deceased patients, Public Health Service.
31. Effects of deceased employees, Department of Commerce.
32. Topographic survey of the United States, contributions.
33. National Institutes of Health, gift fund.
34. National Institutes of Health, conditional gift fund.
35. Patients’ deposits, United States Marine Hospital, Carville, Louisiana.
36. Estates of deceased personnel, Department of the Army.
37. Effects of deceased employees, Department of the Interior.
38. Fredericksburg and Spotsylvania County Battlefields memorial fund.
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NB: This unofficial compilation of the U.S. Code is current as of Jan. 4, 2012 (see http://www.law.cornell.edu/uscode/uscprint.html).

(39) Petersburg National Military Park fund.
(40) Gorgas memorial laboratory quotas.
(41) Contributions to International Boundary Commission, United States and Mexico.
(42) Salvage proceeds, American vessels.
(43) Wages due American seamen.
(44) Federal Industrial Institution for Women, contributions for chapel.
(45) General post fund, National Homes, Department of Veterans Affairs.
(47) Expenses, public survey work, general.
(48) Expenses, public survey work, Alaska.
(49) Funds contributed for improvement of roads, bridges, and trails, Alaska.
(50) Protective works and measures, Lake of the Woods and Rainy River, Minnesota.
(51) Washington redemption fund.
(52) Permit fund, District of Columbia.
(53) Unclaimed condemnation awards, National Capital Park and Planning Commission, District of Columbia.
(54) Unclaimed condemnation awards, Rock Creek and Potomac Parkway Commission, District of Columbia.
(55) Miscellaneous trust fund deposits, District of Columbia.
(56) Surplus fund, District of Columbia.
(57) Relief and rehabilitation, District of Columbia Workmen’s Compensation Act.
(58) Inmates’ fund, workhouse and reformatory, District of Columbia.
(59) International Center for Middle Eastern-Western Dialogue Trust Fund.
(60) Chamber Music Auditorium, Library of Congress.
(61) Bequest of Gertrude Hubbard.
(62) Puerto Rico special fund (Internal Revenue).
(63) Miscellaneous trust funds, Department of State.
(64) Funds contributed for improvement of (name of river or harbor).
(65) Funds advanced for improvement of (name of river or harbor).
(66) Funds contributed for Indian projects.
(67) Miscellaneous trust funds of Indian tribes.
(68) Ship’s stores profits, Navy.
(69) Completing Surveys within Railroad Land Grants.
(70) Memorial to Women of World War, contributions.
(71) Funds contributed for Memorial to John Ericsson.
(72) American National Red Cross Building, contributions.
(73) Estate of decedents, Department of State, Trust Fund.
(74) Funds due Incompetent Beneficiaries, Department of Veterans Affairs.
(75) To promote the Education of the Blind (principal).
(76) Paving Government Road across Fort Sill Military Reservation, Okla.
(77) Bequest of William F. Edgar, Museum and Library, office of Surgeon General of the Army.
(78) Funds Contributed for Flood Control (name of river, harbor, or project).
(79) Matured obligations of the District of Columbia.
(80) To promote the education of the blind (interest).
(b) (1) Amounts (except amounts received by the Comptroller of the Currency and the Federal Deposit Insurance Corporation) that are analogous to the funds named in subsection (a) of this section and are received by the United States Government as trustee shall be deposited in an appropriate trust fund account in the Treasury. Except as provided in paragraph (2), amounts accruing to these funds are appropriated to be disbursed in compliance with the terms of the trust.

(2) Expenditures from the following trust funds may be made only under annual appropriations and only if the appropriations are specifically authorized by law:
   (A) Armed Forces Retirement Home Trust Fund.
   (B) Fisher House Trust Fund, Department of the Army.
   (C) Fisher House Trust Fund, Department of the Air Force.
   (D) Fisher House Trust Fund, Department of the Navy.


### Historical and Revision Notes

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In the section, the cross-references to subsection (b) in the source provisions being restated are assumed to be references to clauses (1)–(84) of subsection (a) because the source provisions contain no subsection (b).

In subsection (a), the words “appearing on the books of the Government” and “on the books of the Treasury” are omitted as surplus.

In subsection (b), the words “effective July 1, 1935” and the 2d proviso are omitted as executed.
References in Text

The Longshore and Harbor Workers’ Compensation Act, referred to in subsec. (a)(12), is act Mar. 4, 1927, ch. 509, 44 Stat. 1424, which is classified generally to chapter 18 (§ 901 et seq.) of Title 33, Navigation and Navigable Waters. For complete classification of this Act to the Code, see section 901 of Title 33 and Tables.

The International Boundary Commission, United States and Mexico, referred to in subsec. (a)(41), was redesignated the International Boundary and Water Commission, United States and Mexico, by the Water Treaty of 1944.

The National Capital Park and Planning Commission, referred to in subsec. (a)(53), was abolished and its functions transferred to the National Capital Planning Commission by section 9 of act June 6, 1924, ch. 270, as added by act July 19, 1952, ch. 949, § 1, 66 Stat. 790, which was classified to section 71h of former Title 40, Public Buildings, Property, and Works, and was repealed and reenacted as section 8711 (f) of Title 40, Public Buildings, Property, and Works, by Pub. L. 107–217, §§ 1, 6 (b), Aug. 21, 2002, 116 Stat. 1062, 1304.

The Rock Creek and Potomac Parkway Commission, referred to in subsec. (a)(54), was abolished and its functions transferred to the Office of National Parks, Buildings, and Reservations, Department of the Interior, by Ex. Ord. No. 6166, § 2, June 10, 1933, set out as a note under section 901 of Title 5, Government Organization and Employees. The name of the Office of National Parks, Buildings, and Reservations was changed to the “National Park Service” by act March 2, 1934, ch. 38, 48 Stat. 389.


Amendments


1998—Subsec. (a)(92) to (94). Pub. L. 105–261 struck out pars. (92) to (94) which read as follows:

“(92) Fisher House Trust Fund, Department of the Army.

“(93) Fisher House Trust Fund, Department of the Air Force.

“(94) Fisher House Trust Fund, Department of the Navy.”


Subsec. (b). Pub. L. 104–106, § 914(c)(2), designated existing provisions as par. (1), substituted “Except as provided in paragraph (2), amounts accruing to these funds” for “Amounts accruing to these funds (except to the trust fund ‘Armed Forces Retirement Home Trust Fund’)”, struck out “Expenditures from the trust fund ‘Armed Forces Retirement Home Trust Fund’ shall be made only under annual appropriations and only if the appropriations are specifically authorized by law.” after second sentence, and added par. (2).


1989—Subsec. (b). Pub. L. 101–189 substituted “annual appropriations and only if the appropriations are specifically authorized by law.” for “annual appropriations. Those appropriations are authorized to be made.”


Effective Date of 1998 Amendment

Effective Date of 1989 Amendment

Section 341(b) of Pub. L. 101–189 provided that: “The amendments made by subsection (a) [amending this section] shall apply with respect to appropriations for the operation of the United States Soldiers’ and Airmen’s Home [now Armed Forces Retirement Home—Washington] made for fiscal years after fiscal year 1990.”

Effective Date of 1984 Amendment


Trust Funds for Individual Indians

Section 725s of former Title 31 (now this section) was modified by act June 25, 1936, ch. 814, 49 Stat. 1928, providing that it shall not be applicable to funds held in trust for individual Indians, associations of individual Indians, or for Indian corporations chartered under sections 461, 462, 463, 464, 465, 466 to 470, 471, 472, 473, 474, 475, 476 to 478, and 479 of Title 25, Indians.