

# DEPARTMENT OF THE TREASURY

## DEPARTMENTAL OFFICES

### *Federal Funds*

#### SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and Annex; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned overseas, when necessary for the performance of official business, [\$248,360,000, of which not to exceed \$10,840,000 is for executive direction program activities; not to exceed \$9,909,000 is for general counsel program activities; not to exceed \$44,242,000 is for economic policies and programs activities; not to exceed \$29,464,000 is for financial policies and programs activities; not to exceed \$56,775,000 is for terrorism and financial intelligence activities; not to exceed \$18,505,000 is for Treasury-wide management policies and programs activities; and not to exceed \$78,625,000 is for administration programs activities: *Provided*, That the Secretary of the Treasury is authorized to transfer funds appropriated for any program activity of the Departmental Offices to any other program activity of the Departmental Offices upon notification to the House and Senate Committees on Appropriations: *Provided further*, That no appropriation for any program activity shall be increased or decreased by more than 2 percent by all such transfers: *Provided further*, That any change in funding greater than 2 percent shall be submitted for approval to the House and Senate Committees on Appropriations] \$273,895,000: *Provided [further]*, That of the amount appropriated under this heading, not to exceed \$3,000,000, to remain available until September 30, [2009] 2010, is for information technology modernization requirements; not to exceed [\$150,000] \$200,000 is for official reception and representation expenses; and not to exceed \$258,000 is for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on his certificate: *Provided further*, That of the amount appropriated under this heading, [\$5,114,000] \$5,232,443, to remain available until September 30, [2009] 2010, is for the Treasury-wide Financial Statement Audit and Internal Control Program, of which such amounts as may be necessary may be transferred to accounts of the Department's offices and bureaus to conduct audits: *Provided further*, That this transfer authority shall be in addition to any other provided in this Act: *Provided further*, That of the amount appropriated under this heading, [\$3,000,000] \$500,000, to remain available until September 30, [2009] 2010, is for secure space requirements: *Provided further*, That of the amount appropriated under this heading, [\$2,300,000] \$1,100,000, to remain available until September 30, [2009] 2010, is for salary and benefits for hiring of personnel whose work will require completion of a security clearance investigation in order to perform highly classified work to further the activities of the Office of Terrorism and Financial Intelligence: *Provided further*, That of the amount appropriated under this heading, [\$2,100,000] \$3,400,000, to remain available until September 30, [2010] 2011, is to develop and implement programs within the Office of Critical Infrastructure Protection and Compliance Policy, including entering into cooperative agreements: *Provided further*, That of the amount appropriated under this heading \$3,000,000 to remain available until September 30, 2011, is for modernizing the Office of Debt Management's information technology. (Department of the Treasury Appropriations Act, 2008.)

#### Program and Financing (in millions of dollars)

Identification code 20-0101-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Economic policies and programs .....	36	44	46
00.02 Financial policies and programs .....	25	29	35
00.03 Terrorism and Financial Intelligence .....	43	57	61
00.04 Treasury-wide management policies and programs .....	12	14	14
00.05 Treasury-wide financial statement audit .....	6	5	5

00.07 Executive Direction .....	19	20	22
00.08 Administration programs activities .....	75	79	91
01.00 Subtotal, Direct programs .....	216	248	274
09.11 Reimbursable program .....	18	19	19
09.99 Subtotal, reimbursable program .....	18	19	19
10.00 Total new obligations .....	234	267	293
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	5	5	6
22.00 New budget authority (gross) .....	234	268	298
22.30 Expired unobligated balance transfer to unexpired account .....	1		
23.90 Total budgetary resources available for obligation .....	240	273	304
23.95 Total new obligations .....	-234	-267	-293
23.98 Unobligated balance expiring or withdrawn .....	-1		
24.40 Unobligated balance carried forward, end of year .....	5	6	11
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	216	248	274
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash) .....	16	20	24
58.10 Change in uncollected customer payments from Federal sources (unexpired) .....	2		
58.90 Spending authority from offsetting collections (total discretionary) .....	18	20	24
70.00 Total new budget authority (gross) .....	234	268	298
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	51	51	54
73.10 Total new obligations .....	234	267	293
73.20 Total outlays (gross) .....	-229	-259	-302
73.40 Adjustments in expired accounts (net) .....	-5	-5	-5
74.00 Change in uncollected customer payments from Federal sources (unexpired) .....	-2		
74.10 Change in uncollected customer payments from Federal sources (expired) .....	2		
74.40 Obligated balance, end of year .....	51	54	40
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	217	220	246
86.93 Outlays from discretionary balances .....	12	39	56
87.00 Total outlays (gross) .....	229	259	302
<b>Offsets:</b>			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources .....	-17	-20	-24
88.40 Non-Federal sources .....	-1		
88.90 Total, offsetting collections (cash) .....	-18	-20	-24
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired) .....	-2		
88.96 Portion of offsetting collections (cash) credited to expired accounts .....	2		
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	216	248	274
90.00 Outlays .....	211	239	278
<b>Memorandum (non-add) entries:</b>			
92.01 Total investments, start of year: Federal securities: Par value .....	1	1	
92.02 Total investments, end of year: Federal securities: Par value .....	1		

Departmental Offices, as the headquarters bureau for the Department of the Treasury, provides leadership in such crit-

SALARIES AND EXPENSES—Continued

(INCLUDING TRANSFER OF FUNDS)—Continued

ical areas as economic and financial policy, terrorism and financial intelligence, financial crimes, and general management. The Secretary of the Treasury has the primary role in formulating and managing the domestic and international tax and financial policies of the Federal Government. Through effective management, policies, and leadership, the Treasury Department enables the use of financial tools in the war on terror, promotes the stability of the nation's financial markets, and ensures the government's ability to collect revenue.

The 2009 Budget for the Salaries and Expenses appropriation provides new resources to modernize the Office of Debt Management Information Technology systems that will better manage the nation's debt portfolio. The Budget provides for increased analysis of corporate mergers and acquisitions in the U.S. for national security concerns; funding to help protect the American financial services sector against terrorist attacks and natural disasters; and resources to build the Treasury Situation Room with 24 hour a day functionality. The Budget also allows Treasury to increase its counterintelligence capabilities and combat state sponsors of terrorism who are intent on evading U.S. sanctions.

The Budget proposes legislation for the Secretary of the Treasury to more efficiently manage the government's short-term excess operating cash. Under the current authority, which is codified at 31 U.S.C. 323, the Government is authorized to invest its short-term excess cash in obligations of the United States Government and depository institutions, principally, banks, savings and loan associations, and credit unions. This initiative would enable the Secretary of the Treasury to broaden investment options and improve earnings on investments while not increasing the level of risk of those investments. This initiative is expected to increase the interest earnings on the Treasury's investment of short-term excess cash by approximately \$10 million a year. Such earnings would be deposited in the general fund of the Treasury.

Object Classification (in millions of dollars)

Identification code 20-0101-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	101	115	133
12.1 Civilian personnel benefits .....	25	24	28
21.0 Travel and transportation of persons .....	5	7	5
23.1 Rental payments to GSA .....	3	5	4
23.3 Communications, utilities, and miscellaneous charges .....	15	8	14
24.0 Printing and reproduction .....	2	3	3
25.1 Advisory and assistance services .....	22	51	38
25.2 Other services .....	17	10	19
25.3 Other purchases of goods and services from Government accounts .....	22	19	23
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....	3	4	4
31.0 Equipment .....	1	1	2
99.0 Direct obligations .....	217	248	274
99.0 Reimbursable obligations .....	17	19	19
99.9 Total new obligations .....	234	267	293

Employment Summary

Identification code 20-0101-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct:</b>			
1001 Civilian full-time equivalent employment .....	956	1,133	1,200
<b>Reimbursable:</b>			
2001 Civilian full-time equivalent employment .....	101	90	90

DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS

(INCLUDING TRANSFER OF FUNDS)

For development and acquisition of automatic data processing equipment, software, and services for the Department of the Treasury, **[\$18,710,000] \$26,975,000**, to remain available until September 30, **[2010] 2011: Provided, That \$11,518,000 is for repairs to the Treasury Annex Building: Provided further, That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: Provided further, That this transfer authority shall be in addition to any other transfer authority provided in this Act: Provided further, That none of the funds appropriated under this heading shall be used to support or supplement "Internal Revenue Service, Operations Support" or "Internal Revenue Service, Business Systems Modernization". (Department of the Treasury Appropriations Act, 2008.)**

Program and Financing (in millions of dollars)

Identification code 20-0115-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Direct program activity .....	41	19	27
10.00 Total new obligations .....	41	19	27
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	15	9	9
22.00 New budget authority (gross) .....	32	19	27
22.10 Resources available from recoveries of prior year obligations .....	3		
23.90 Total budgetary resources available for obligation	50	28	36
23.95 Total new obligations .....	-41	-19	-27
24.40 Unobligated balance carried forward, end of year	9	9	9
<b>New budget authority (gross), detail:</b>			
<b>Discretionary:</b>			
40.00 Appropriation .....	30	19	27
58.00 Spending authority from offsetting collections: Offsetting collections (cash) .....	2		
70.00 Total new budget authority (gross) .....	32	19	27
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	16	29	20
73.10 Total new obligations .....	41	19	27
73.20 Total outlays (gross) .....	-25	-28	-21
73.45 Recoveries of prior year obligations .....	-3		
74.40 Obligated balance, end of year .....	29	20	26
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	16	9	13
86.93 Outlays from discretionary balances .....	9	19	8
87.00 Total outlays (gross) .....	25	28	21
<b>Offsets:</b>			
<b>Against gross budget authority and outlays:</b>			
88.00 Offsetting collections (cash) from: Federal sources	-2		
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	30	19	27
90.00 Outlays .....	23	28	21

This account is authorized to be used by or on behalf of Treasury bureaus, at the Secretary's discretion, to modernize business processes and increase efficiency through technology investments. The 2009 Budget provides funds to implement the Enterprise Content Management Solution, improve the capabilities and capacity of Treasury's Secure Data Network and recovery efforts, improve Treasury's Cyber Security posture, and continue Treasury's leading role in the E-Government initiatives, which support the President's Management Agenda. The account also provides funds for repairs to the Treasury Annex Building.

**Object Classification** (in millions of dollars)

Identification code 20-0115-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	10	1	1
25.2 Other services .....	14	14	11
25.3 Other purchases of goods and services from Government accounts .....	13	2	2
25.7 Operation and maintenance of equipment .....		1	
31.0 Equipment .....	2	1	1
32.0 Land and structures .....			12
99.0 Direct obligations .....	39	19	27
99.0 Reimbursable obligations .....	2		
99.9 Total new obligations .....	41	19	27

**OFFICE OF INSPECTOR GENERAL  
SALARIES AND EXPENSES**

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, not to exceed \$2,000,000 for official travel expenses, including hire of passenger motor vehicles; and not to exceed \$100,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury, **[\$18,450,000]** \$19,356,000, of which not to exceed \$2,500 shall be available for official reception and representation expenses. (*Department of the Treasury Appropriations Act, 2008.*)

**Program and Financing** (in millions of dollars)

Identification code 20-0106-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Audits .....	10	12	12
00.02 Investigations .....	8	6	6
09.01 Reimbursable program .....	1	6	6
10.00 Total new obligations .....	19	24	24
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	19	24	25
23.95 Total new obligations .....	-19	-24	-24
24.40 Unobligated balance carried forward, end of year .....			1
<b>New budget authority (gross), detail:</b>			
<b>Discretionary:</b>			
40.00 Appropriation .....	17	18	19
<b>Spending authority from offsetting collections:</b>			
58.00 Offsetting collections (cash) .....	1	6	6
58.10 Change in uncollected customer payments from Federal sources (unexpired) .....	1		
58.90 Spending authority from offsetting collections (total discretionary) .....	2	6	6
70.00 Total new budget authority (gross) .....	19	24	25
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	2	1	5
73.10 Total new obligations .....	19	24	24
73.20 Total outlays (gross) .....	-20	-20	-25
74.00 Change in uncollected customer payments from Federal sources (unexpired) .....	-1		
74.10 Change in uncollected customer payments from Federal sources (expired) .....	1		
74.40 Obligated balance, end of year .....	1	5	4
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	17	19	20
86.93 Outlays from discretionary balances .....	3	1	5
87.00 Total outlays (gross) .....	20	20	25
<b>Offsets:</b>			
<b>Against gross budget authority and outlays:</b>			
88.00 Offsetting collections (cash) from: Federal sources	-2	-6	-6
<b>Against gross budget authority only:</b>			
88.95 Change in uncollected customer payments from Federal sources (unexpired) .....	-1		

88.96	Portion of offsetting collections (cash) credited to expired accounts .....	1		
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	17	18	19
90.00	Outlays .....	18	14	19

The Office of Inspector General (OIG) conducts audits, evaluations, and investigations designed to: (1) promote economy, efficiency, and effectiveness and prevent and detect fraud, waste, and abuse in Departmental programs and operations; and (2) keep the Secretary and the Congress fully and currently informed of problems and deficiencies in the administration of Departmental programs and operations. This office is responsible for audit and investigative operations of all Treasury activities except tax administration.

In 2009, the OIG Office of Audit will continue, as a first priority, to address mandated audits related to financial statements, information security, Treasury procurements on behalf of the Department of Defense, and as necessary, failed financial institutions resulting in material losses to the deposit insurance funds. OIG will provide audit oversight in a number of critical areas, in particular, programs to Combat Terrorist Financing and Money Laundering, efforts to ensure the integrity of Treasury's information systems, and Treasury's management of capital investments. The Office of Audit expects to complete 100 percent of statutory audits by the required date, and complete 60 audit products in 2009.

In 2009, the OIG Office of Investigations will continue to investigate all reports of fraud, waste and abuse and other criminal activity, such as financial programs where fraud and other crimes are involved in the issuance of licenses or benefits to citizens; will perform oversight or quality assurance reviews of Treasury's police operations at the Bureau of Engraving and Printing and the U.S. Mint; and will conduct proactive efforts to detect, investigate and deter electronic crimes and other threats to the Treasury's physical and cyber critical infrastructure. The Office of Investigations will continue current efforts to aggressively investigate, close, and refer cases for criminal prosecution, civil litigation or corrective administrative action in a timely manner, and expects to make 105 such referrals in 2009.

**Object Classification** (in millions of dollars)

Identification code 20-0106-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	11	11	11
12.1 Civilian personnel benefits .....	3	3	3
23.1 Rental payments to GSA .....	2	2	2
25.3 Other purchases of goods and services from Government accounts .....	1	1	1
26.0 Supplies and materials .....	1	1	1
99.0 Direct obligations .....	18	18	18
99.0 Reimbursable obligations .....	1	6	6
99.9 Total new obligations .....	19	24	24

**Employment Summary**

Identification code 20-0106-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct:</b>			
1001 Civilian full-time equivalent employment .....	111	112	115
<b>Reimbursable:</b>			
2001 Civilian full-time equivalent employment .....	4	4	4

**TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION  
SALARIES AND EXPENSES**

For necessary expenses of the Treasury Inspector General for Tax Administration in carrying out the Inspector General Act of 1978, including purchase (not to exceed 150 for replacement only for police-

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION—  
Continued

SALARIES AND EXPENSES—Continued

type use) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); services authorized by 5 U.S.C. 3109, at such rates as may be determined by the Inspector General for Tax Administration; **[\$140,533,000]** \$145,736,000, of which not to exceed \$6,000,000 shall be available for official travel expenses; of which not to exceed \$500,000 shall be available for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General for Tax Administration; and of which not to exceed \$1,500 shall be available for official reception and representation expenses. (*Department of the Treasury Appropriations Act, 2008.*)

Program and Financing (in millions of dollars)

Identification code 20-0119-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Audit .....	49	53	55
00.02 Investigations .....	83	88	91
09.01 Reimbursable program .....	1	1	1
10.00 Total new obligations .....	133	142	147
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....		2	2
22.00 New budget authority (gross) .....	135	142	148
23.90 Total budgetary resources available for obligation .....	135	144	150
23.95 Total new obligations .....	-133	-142	-147
24.40 Unobligated balance carried forward, end of year .....	2	2	3
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 New budget authority (gross), detail .....	133	141	147
58.00 Spending authority from offsetting collections: Offsetting collections (cash) .....	1	1	1
Mandatory:			
62.00 Transferred from other accounts .....	1		
70.00 Total new budget authority (gross) .....	135	142	148
<b>Change in obligated balances:</b>			
72.40 Change in obligated balances .....	9	9	9
73.10 Total new obligations .....	133	142	147
73.20 Total outlays (gross) .....	-132	-142	-147
73.40 Adjustments in expired accounts (net) .....	-1		
74.40 Obligated balance, end of year .....	9	9	9
<b>Outlays (gross), detail:</b>			
86.90 Outlays (gross), detail .....	123	131	136
86.93 Outlays from discretionary balances .....	9	11	11
87.00 Total outlays (gross) .....	132	142	147
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Offsets .....	-1	-1	-1
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	134	141	147
90.00 Outlays .....	131	141	146

The Treasury Inspector General for Tax Administration (TIGTA) conducts independent audits and investigations of Treasury Department matters relating to the Internal Revenue Service (IRS), the IRS Oversight Board, and the IRS Office of Chief Counsel. TIGTA's oversight helps ensure that the IRS accomplishes its mission; improves its programs and operations; promotes economy, efficiency and effectiveness; and prevents and detects fraud, waste and abuse.

In 2009, TIGTA's investigative program will concentrate on three core areas: (1) employee integrity; (2) employee and infrastructure security; and (3) external attempts to corrupt tax administration. In 2007, TIGTA closed 3,680 criminal investigations.

In 2009, TIGTA will administer an audit program that strikes a balance between statutory audit coverage and high risk audit work. The statutory coverage will include audits mandated by the IRS Restructuring and Reform Act of 1998, as well as reviews that address computer security, taxpayer privacy and rights, and financial management. In addition, TIGTA will continue to closely monitor the IRS' modernization efforts, its major management challenges, its response to the President's Management Agenda, and its progress in achieving its strategic goals, as well as address Congressional requests for audit coverage. TIGTA's 2007 highlights include: 180 final reports issued; more than \$3.5 billion in potential financial benefits identified; and 5.7 million taxpayer accounts potentially affected.

Object Classification (in millions of dollars)

Identification code 20-0119-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	74	76	79
11.5 Other personnel compensation .....	8	9	9
11.9 Total personnel compensation .....	82	85	88
12.1 Civilian personnel benefits .....	24	26	26
21.0 Travel and transportation of persons .....	3	5	5
23.1 Rental payments to GSA .....	8	8	9
23.3 Communications, utilities, and miscellaneous charges .....	3	2	3
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services .....	1	1	2
25.3 Other purchases of goods and services from Government accounts .....	4	7	7
25.7 Operation and maintenance of equipment .....	1	2	1
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	4	3	3
99.0 Direct obligations .....	132	141	146
99.0 Reimbursable obligations .....	1	1	1
99.9 Total new obligations .....	133	142	147

Employment Summary

Identification code 20-0119-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct:</b>			
1001 Civilian full-time equivalent employment .....	789	835	835
<b>Reimbursable:</b>			
2001 Civilian full-time equivalent employment .....	3	3	3

TREASURY BUILDING AND ANNEX REPAIR AND RESTORATION

Program and Financing (in millions of dollars)

Identification code 20-0108-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Repair and improvement of Main Treasury .....	2		
10.00 Total new obligations (object class 32.0) .....	2		
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	1		1
22.10 Resources available from recoveries of prior year obligations .....	1	1	1
23.90 Total budgetary resources available for obligation .....	2	1	2
23.95 Total new obligations .....	-2		
24.40 Unobligated balance carried forward, end of year .....		1	2
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	4	3	
73.10 Total new obligations .....	2		
73.20 Total outlays (gross) .....	-2	-2	
73.45 Recoveries of prior year obligations .....	-1	-1	-1
74.40 Obligated balance, end of year .....	3		-1

<b>Outlays (gross), detail:</b>			
86.93	Outlays from discretionary balances .....	2	2
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....		
90.00	Outlays .....	2	2

This appropriation funds repairs and selected improvements to the Main Treasury.

The 2006 appropriation of \$10 million was the final investment in the Treasury Building and Annex Repair and Restoration (TBARR) project. Major repairs and restoration have resulted in a more modernized working environment while preserving the historic integrity of the Treasury Building, and have ensured improved working conditions for the health and safety of Treasury employees and visitors. This schedule reflects remaining balances.

EXPANDED ACCESS TO FINANCIAL SERVICES

Program and Financing (in millions of dollars)

Identification code 20-0121-0-1-808			
<b>Budgetary resources available for obligation:</b>			
21.40	Unobligated balance carried forward, start of year	2	2
24.40	Unobligated balance carried forward, end of year	2	2
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....		
90.00	Outlays .....		

COUNTERTERRORISM FUND

Program and Financing (in millions of dollars)

Identification code 20-0117-0-1-751			
<b>Obligations by program activity:</b>			
00.01	Counterterrorism-related activities .....	1	
10.00	Total new obligations (object class 25.2) .....	1	
<b>Budgetary resources available for obligation:</b>			
21.40	Unobligated balance carried forward, start of year	1	
23.95	Total new obligations .....	-1	
24.40	Unobligated balance carried forward, end of year		
<b>Change in obligated balances:</b>			
72.40	Obligated balance, start of year .....	5	5
73.10	Total new obligations .....	1	
73.20	Total outlays (gross) .....	-1	
74.40	Obligated balance, end of year .....	5	5
<b>Outlays (gross), detail:</b>			
86.93	Outlays from discretionary balances .....	1	
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....		
90.00	Outlays .....	1	

Most of the balances in this account were transferred to the Department of Homeland Security in accordance with the Homeland Security Act of 2002 (P.L. 107-296). The remaining resources were used to fund projects related to domestic and international terrorism. This schedule reflects remaining balances in the account.

TERRORISM INSURANCE PROGRAM

Program and Financing (in millions of dollars)

Identification code 20-0123-0-1-376			
<b>Obligations by program activity:</b>			
00.01	Base Administrative Expenses .....	2	5
00.02	Projected Administrative Expenses .....		2
00.03	Projected Payments to Insurers .....		143
10.00	Total new obligations .....	2	150
<b>Budgetary resources available for obligation:</b>			
21.40	Unobligated balance carried forward, start of year	5	3
22.00	New budget authority (gross) .....		150
23.90	Total budgetary resources available for obligation	5	153
23.95	Total new obligations .....	-2	-150
24.40	Unobligated balance carried forward, end of year	3	3
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00	Appropriation .....		150
<b>Change in obligated balances:</b>			
72.40	Obligated balance, start of year .....	1	1
73.10	Total new obligations .....	2	150
73.20	Total outlays (gross) .....	-2	-152
74.40	Obligated balance, end of year .....	1	-1
<b>Outlays (gross), detail:</b>			
86.97	Outlays from new mandatory authority .....		150
86.98	Outlays from mandatory balances .....	2	2
87.00	Total outlays (gross) .....	2	152
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....		150
90.00	Outlays .....	2	152

The Terrorism Risk Insurance Extension Act of 2007 (P.L. 110-160) reauthorized and revised the program established by the Terrorism Risk Insurance Act (TRIA) of 2002 (P.L. 107-297). The Act extended the Terrorism Insurance Program for seven years, through December 31, 2014. The 2007 extension of TRIA added a requirement for commercial property and casualty insurance companies to cover losses from domestic as well as foreign acts of terrorism. The Act maintains for all seven years an insurer deductible of 20 percent of direct earned premiums and an insurer co-payment of 15 percent of insured losses above the insurer's deductible. In addition, the Extension sets the event trigger amount for Federal payments at \$100 million in aggregate insured losses from an act of terrorism and the annual cap of \$100 billion on total insurer losses from terrorist attacks that the Federal program would cover. The 2007 extension changes recoupment provisions, requiring Treasury to collect 133 percent of the Federal payments made under the program up to \$27.5 billion, and accelerates time horizons for recoupment of any payments made before September 30, 2017.

The Budget, for the first time, includes the estimated Federal cost of providing terrorism risk insurance, reflecting the 2007 TRIA extension. The growth in the private insurance market for this coverage provides data in the form of insurance premiums that show how private insurers estimate the likelihood of attack and price their projected losses. Using this market driven data, the Government can project annual outlays and recoupment under TRIA. These estimates represent the weighted average of TRIA payments over a full range of scenarios, most of which include no terrorist attacks (and therefore no TRIA payments), and some of which include terrorist attacks of varying magnitudes. The Budget projections, however, are in no way an official forecast of future attacks. On this basis, the Budget projects the 2007 TRIA extension will have a net deficit impact (spending less receipts

TERRORISM INSURANCE PROGRAM—Continued

from premium surcharges) of \$1.78 billion over the 2009–2013 period and \$3.85 billion over the 2009–2018 period.

Object Classification (in millions of dollars)

Identification code 20–0123–0–1–376	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
12.1 Civilian personnel benefits .....		1	1
25.1 Advisory and assistance services .....	1	4	6
25.2 Other services .....		1	1
42.0 Projected insurance claims and indemnities .....		143	416
99.9 Total new obligations .....	2	150	425

Employment Summary

Identification code 20–0123–0–1–376	2007 actual	2008 est.	2009 est.
<b>Direct:</b>			
1001 Civilian full-time equivalent employment .....	10	10	10

TREASURY FORFEITURE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20–5697–0–2–751	2007 actual	2008 est.	2009 est.
01.00 Balance, start of year .....	2	2	2
01.99 Balance, start of year .....	2	2	2
<b>Receipts:</b>			
02.40 Earnings on Investments, Treasury Forfeiture Fund .....	37	36	36
02.60 Forfeited Cash and Proceeds from Sale of Forfeited Property, Treasury Forfeiture Fund .....	414	320	320
02.99 Total receipts and collections .....	451	356	356
04.00 Total: Balances and collections .....	453	358	358
<b>Appropriations:</b>			
05.00 Treasury Forfeiture Fund .....	–451	–356	–356
07.99 Balance, end of year .....	2	2	2

Program and Financing (in millions of dollars)

Identification code 20–5697–0–2–751	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Asset forfeiture fund .....	392	438	356
10.00 Total new obligations .....	392	438	356
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	83	159	77
22.00 New budget authority (gross) .....	451	356	356
22.10 Resources available from recoveries of prior year obligations .....	17		
23.90 Total budgetary resources available for obligation .....	551	515	433
23.95 Total new obligations .....	–392	–438	–356
24.40 Unobligated balance carried forward, end of year .....	159	77	77
<b>New budget authority (gross), detail:</b>			
<b>Mandatory:</b>			
60.20 Appropriation (special fund) .....	451	356	356
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	245	317	388
73.10 Total new obligations .....	392	438	356
73.20 Total outlays (gross) .....	–303	–367	–369
73.45 Recoveries of prior year obligations .....	–17		
74.40 Obligated balance, end of year .....	317	388	375
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	275	142	142
86.98 Outlays from mandatory balances .....	28	225	227
87.00 Total outlays (gross) .....	303	367	369

Net budget authority and outlays:

89.00 Budget authority .....	451	356	356
90.00 Outlays .....	303	367	369

Memorandum (non-add) entries:

92.01 Total investments, start of year: Federal securities:			
Par value .....	275	429	250
92.02 Total investments, end of year: Federal securities:			
Par value .....	429	250	250

The Treasury Forfeiture Fund is managed to support Federal, State, and local law enforcement’s use of asset forfeiture as a powerful tool to punish and deter criminal activity. Non-tax forfeitures made by participating bureaus from the Treasury and Homeland Security Departments are deposited into the Fund and are available to pay or reimburse certain costs and expenses related to seizures and forfeitures that occur pursuant to laws enforced by the bureaus and other expenses authorized by 31 U.S.C. 9703.

Object Classification (in millions of dollars)

Identification code 20–5697–0–2–751	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
25.2 Other services .....	107	145	145
25.3 Other purchases of goods and services from Government accounts .....	141	183	101
41.0 Grants, subsidies, and contributions .....	144	110	110
99.9 Total new obligations .....	392	438	356

PRESIDENTIAL ELECTION CAMPAIGN FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20–5081–0–2–808	2007 actual	2008 est.	2009 est.
01.99 Balance, start of year .....			
<b>Receipts:</b>			
02.60 Presidential Election Campaign Fund .....	50	50	50
04.00 Total: Balances and collections .....	50	50	50
<b>Appropriations:</b>			
05.00 Presidential Election Campaign Fund .....	–50	–50	–50
07.99 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 20–5081–0–2–808	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Presidential Primary Matching Fund Candidates .....		38	2
00.02 General Election Candidates .....		169	
00.03 Nominating Conventions .....	33	1	
10.00 Total new obligations (object class 41.0) .....	33	208	2
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	147	164	6
22.00 New budget authority (gross) .....	50	50	50
23.90 Total budgetary resources available for obligation .....	197	214	56
23.95 Total new obligations .....	–33	–208	–2
24.40 Unobligated balance carried forward, end of year .....	164	6	54
<b>New budget authority (gross), detail:</b>			
<b>Mandatory:</b>			
60.20 Appropriation (special fund) .....	50	50	50
<b>Change in obligated balances:</b>			
73.10 Total new obligations .....	33	208	2
73.20 Total outlays (gross) .....	–32	–208	–2
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....		44	
86.98 Outlays from mandatory balances .....	32	164	2
87.00 Total outlays (gross) .....	32	208	2

Net budget authority and outlays:				
89.00	Budget authority .....	50	50	50
90.00	Outlays .....	32	208	2

Individual federal tax returns include an optional federal income tax designation of \$3 that an individual may elect to be paid to the Presidential Election Campaign Fund (PECF). In recent years, approximately 10% of individuals have elected to make this designation, resulting in about \$50 million paid into the Fund annually. Approximately every four years, the Department of the Treasury makes distributions from the PECF (referred to as public funds, matching funds, or federal funds) to qualified presidential candidates and national party committees for use in the Presidential elections.

Money for the public funding of Presidential elections can only come from the PECF. If the PECF runs short of funds, no other general Treasury funds may be used.

The Federal Election Commission administers the public funding program, determining which candidates are eligible, the amount to which they are entitled, and auditing their use of funds. The Department of the Treasury collects the income tax designations and makes payouts to the campaigns.

**Matching Funds for Presidential Primary Candidates:** Upon certification by the Federal Election Commission—based on demonstrating broad national support, adhering to spending limits, and other qualifications—every eligible presidential primary candidate is entitled to receive \$250 in Federal matching funds for each eligible \$250 of private contributions received after the beginning of the calendar year immediately preceding the election year through the end of the calendar year of the election. For the 2008 Presidential election, payouts to eligible candidates can begin in January 2008 and all monies raised in 2007 or 2008 are potentially matchable.

**Nominating Party Conventions:** Upon certification by the Commission, payments may be made to the national committee of a major or minor political party that chooses to receive its entitlement. The total of such payments will be limited to the amount in the account at the time of payment. The national committee of each party may receive payments beginning on July 1 of the year immediately preceding the calendar year in which a presidential nominating convention of the political party is held. By statute, the two major parties receive \$4 million each, plus an inflation adjustment (over 1974). In 2007, the Republican and Democratic parties each received \$16.3 million for their nominating conventions.

**Candidates for General Elections:** By statute, eligible candidates of each major party in a presidential election are entitled to equal payments in an amount which, in the aggregate, shall not exceed \$20 million each, plus an inflation adjustment. In 2004, this amounted to \$74.6 million for each candidate. Eligibility for this funding depends on meeting several criteria such as limiting spending to amounts specified by campaign finance laws.

In addition, provision is made for new parties, minor parties, and non-major party candidates who may receive in excess of 5 percent of the popular vote and therefore, be entitled to a pro rata portion of the major party grant in the general election.

## EXCHANGE STABILIZATION FUND

## Program and Financing (in millions of dollars)

Identification code 20-4444-0-3-155	2007 actual	2008 est.	2009 est.	
<b>Budgetary resources available for obligation:</b>				
21.40	Unobligated balance carried forward, start of year (Special drawing rights) .....	32,199	33,566	34,988
22.00	New budget authority (gross) .....	1,367	1,422	1,516

23.90	Total budgetary resources available for obligation .....	33,566	34,988	36,504
24.40	Unobligated balance carried forward, end of year .....	33,566	34,988	36,504

## New budget authority (gross), detail:

<b>Mandatory:</b>				
69.00	Spending authority from offsetting collections: Offsetting collections (cash) .....	1,367	1,422	1,516
<b>Change in obligated balances:</b>				
72.40	Obligated balance, start of year .....	14,135	14,135	14,135
74.40	Obligated balance, end of year .....	14,135	14,135	14,135
<b>Offsets:</b>				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.20	Interest on Federal securities .....	-833	-875	-933
88.40	Interest on foreign investments .....	-534	-547	-583
88.90	Total, offsetting collections (cash) .....	-1,367	-1,422	-1,516

## Net budget authority and outlays:

89.00	Budget authority .....			
90.00	Outlays .....	-1,367	-1,422	-1,516

## Memorandum (non-add) entries:

92.01	Total investments, start of year: Federal securities: Par value .....	15,711	16,436	17,298
92.02	Total investments, end of year: Federal securities: Par value .....	16,436	17,298	18,182
92.03	Total investments, start of year: non-Federal securities: Market value .....	19,812	21,963	22,724
92.04	Total investments, end of year: non-Federal securities: Market value .....	21,963	22,724	23,356

The Secretary of the Treasury is authorized to deal in gold and foreign exchange and other instruments of credit and securities as the Secretary considers necessary, consistent with U.S. obligations in the International Monetary Fund (IMF) regarding orderly exchange arrangements and a stable system of exchange rates. An Exchange Stabilization Fund, with capital of \$200 million, is authorized by law for this purpose (31 U.S.C. 5302). All earnings and interest accruing to this fund are available for the purposes thereof. Transactions in special drawing rights (SDR's) and U.S. holdings of SDR's are administered by the fund. U.S. drawings from the IMF, if any, are also advanced to the fund. As required by Public Law 95-612, the fund is not available to pay administrative expenses.

The principal sources of the fund's income are earnings on investments held by the fund, including interest earned on fund holdings of U.S. Government securities.

The amounts reflected in the 2008 and 2009 estimates entail only projected net interest earnings on Exchange Stabilization Fund (ESF) assets. The estimates are subject to considerable variance, depending on changes in the amount and composition of assets and the interest rates applied to investments. In addition, these estimates make no attempt to forecast gains or losses on SDR valuation or foreign currency valuation.

## Balance Sheet (in millions of dollars)

Identification code 20-4444-0-3-155	2006 actual	2007 actual	
<b>ASSETS:</b>			
Federal assets: Investments in US securities:			
1102	Treasury securities, par .....	15,711	16,436
1201	Non-Federal assets: Foreign Currency Investments .....	19,812	22,121
1801	Other Federal assets: Special Drawing Rights .....	8,655	9,363
1999	Total assets .....	44,178	47,920
<b>LIABILITIES:</b>			
2207	Non-Federal liabilities: Other .....	9,480	9,878
2999	Total liabilities .....	9,480	9,878
<b>NET POSITION:</b>			
3100	Appropriated capital .....	200	200
3300	Cumulative results of operations .....	34,498	37,842

EXCHANGE STABILIZATION FUND—Continued

Balance Sheet (in millions of dollars)—Continued

Identification code 20-4444-0-3-155	2006 actual	2007 actual
3999 Total net position .....	34,698	38,042
4999 Total liabilities and net position .....	44,178	47,920

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 20-4501-0-4-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
09.10 Working capital fund .....	277	257	258
09.11 Administrative overhead .....	7	8	8
10.00 Total new obligations .....	284	265	266
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	62	32	32
22.00 New budget authority (gross) .....	231	265	266
22.10 Resources available from recoveries of prior year obligations .....	23		
23.90 Total budgetary resources available for obligation	316	297	298
23.95 Total new obligations .....	-284	-265	-266
24.40 Unobligated balance carried forward, end of year	32	32	32

New budget authority (gross), detail:

<b>Mandatory:</b>			
Spending authority from offsetting collections:			
69.00 Offsetting collections (cash) .....	230	265	266
69.10 Change in uncollected customer payments from Federal sources (unexpired) .....	1		
69.90 Spending authority from offsetting collections (total mandatory) .....	231	265	266
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	101	149	129
73.10 Total new obligations .....	284	265	266
73.20 Total outlays (gross) .....	-212	-285	-266
73.45 Recoveries of prior year obligations .....	-23		
74.00 Change in uncollected customer payments from Federal sources (unexpired) .....	-1		
74.40 Obligated balance, end of year .....	149	129	129

Outlays (gross), detail:

86.97 Outlays from new mandatory authority .....	212	252	253
86.98 Outlays from mandatory balances .....		33	13
87.00 Total outlays (gross) .....	212	285	266

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-230	-265	-266
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired) .....	-1		

Net budget authority and outlays:

89.00 Budget authority .....			
90.00 Outlays .....	-18	20	

Central services in the Department of the Treasury Working Capital Fund include: telecommunications, printing, duplicating, graphics, computer support/usage, personnel/payroll, automated financial management systems, training, short-term management assistance, procurement, information technology services, equal employment opportunity services, and environmental health and safety services. These services are provided on a reimbursable basis at rates which will recover the fund's operating expenses, including accrual of annual leave and depreciation of equipment.

Object Classification (in millions of dollars)

Identification code 20-4501-0-4-803	2007 actual	2008 est.	2009 est.
<b>Reimbursable obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	18	22	23
12.1 Civilian personnel benefits .....	4	5	5
21.0 Travel and transportation of persons .....		1	1
23.1 Rental payments to GSA .....	4		
23.3 Communications, utilities, and miscellaneous charges	1	6	6
25.1 Advisory and assistance services .....	25		
25.2 Other services .....	104	223	223
25.3 Other purchases of goods and services from Government accounts .....	106		
25.7 Operation and maintenance of equipment .....	18		
26.0 Supplies and materials .....	2	1	1
31.0 Equipment .....	2	7	7
99.9 Total new obligations .....	284	265	266

Employment Summary

Identification code 20-4501-0-4-803	2007 actual	2008 est.	2009 est.
<b>Reimbursable:</b>			
2001 Civilian full-time equivalent employment .....	201	223	233

TREASURY FRANCHISE FUND

Program and Financing (in millions of dollars)

Identification code 20-4560-0-4-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
09.01 Consolidated/Integrated Administrative Management ..	419	190	
09.02 Financial Management Administrative Support Service	109	114	122
09.03 Financial Systems, Consulting and Training .....	14	13	14
10.00 Total new obligations .....	542	317	136
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	235	115	156
22.00 New budget authority (gross) .....	378	313	137
22.10 Resources available from recoveries of prior year obligations .....	44	45	25
23.90 Total budgetary resources available for obligation	657	473	318
23.95 Total new obligations .....	-542	-317	-136
24.40 Unobligated balance carried forward, end of year	115	156	182

New budget authority (gross), detail:

<b>Discretionary:</b>			
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash) .....	531	312	137
58.10 Change in uncollected customer payments from Federal sources (unexpired) .....	-153	1	
58.90 Spending authority from offsetting collections (total discretionary) .....	378	313	137

Change in obligated balances:

72.40 Obligated balance, start of year .....	-182	-57	-119
73.10 Total new obligations .....	542	317	136
73.20 Total outlays (gross) .....	-526	-333	-159
73.45 Recoveries of prior year obligations .....	-44	-45	-25
74.00 Change in uncollected customer payments from Federal sources (unexpired) .....	153	-1	
74.40 Obligated balance, end of year .....	-57	-119	-167

Outlays (gross), detail:

86.90 Outlays from new discretionary authority .....	378	242	106
86.93 Outlays from discretionary balances .....	148	91	53
87.00 Total outlays (gross) .....	526	333	159

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-531	-312	-137
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired) .....	153	-1	



<b>Net budget authority and outlays:</b>			
89.00	Budget authority		
90.00	Outlays	-5	21 22

The Department of the Treasury was authorized to pilot a franchise fund under P.L. 103-356, the Government Management and Reform Act of 1994. The purpose of the franchise fund pilots was to bring about lower costs and higher quality for government and financial administrative services through greater competition. The Treasury Franchise Fund (The Fund) was established by P.L. 104-208, made permanent by P.L. 108-447 and codified as 31 U.S.C. 322, note.

The Fund is a revolving fund that is used to supply financial and administrative services to various Treasury bureaus on a fee-for-service basis. Activities include: Consolidated/Integrated Administrative Management; Financial Management Administrative Support; and Financial Systems, Consulting, and Training Services. The Fund was recognized as a Center of Excellence in the Financial Management Line of Business in 2005, making it eligible to enter into competitions to provide cross-agency financial management services on a Government-wide basis.

Treasury will transition out of the Consolidated/Integrated Administrative Management activity (FedSource) because it was determined that this activity was outside the scope of Treasury's core mission.

**Object Classification** (in millions of dollars)

Identification code 20-4560-0-4-803	2007 actual	2008 est.	2009 est.
<b>Reimbursable obligations:</b>			
<b>Personnel compensation:</b>			
11.1	Full-time permanent	47	52 51
11.3	Other than full-time permanent		1 1
11.5	Other personnel compensation	3	2 2
11.9	Total personnel compensation	50	55 54
12.1	Civilian personnel benefits	14	16 16
13.0	Benefits for former personnel		1 1
21.0	Travel and transportation of persons	1	2 1
22.0	Transportation of things	1	
23.1	Rental payments to GSA	2	1
23.3	Communications, utilities, and miscellaneous charges	2	1 1
25.1	Advisory and assistance services	15	10 9
25.2	Other services	417	194 26
25.3	Other purchases of goods and services from Government accounts	26	25 23
25.7	Operation and maintenance of equipment	4	2 1
26.0	Supplies and materials	1	1 1
31.0	Equipment	8	8 4
99.0	Reimbursable obligations	541	316 136
99.5	Below reporting threshold	1	1
99.9	Total new obligations	542	317 136

**Employment Summary**

Identification code 20-4560-0-4-803	2007 actual	2008 est.	2009 est.
<b>Reimbursable:</b>			
2001	Civilian full-time equivalent employment	769	830 793

**[AIR TRANSPORTATION STABILIZATION PROGRAM ACCOUNT]**

**[(INCLUDING RESCISSION)]**

[Sections 101(a)(1), 102, 104, and 107(2) of the Air Transportation Safety and System Stabilization Act (title I, Public Law 107-42) are hereby repealed. All unobligated balances under this heading are rescinded.] (Department of the Treasury Appropriations Act, 2008.)

**Program and Financing** (in millions of dollars)

Identification code 20-0122-0-1-402	2007 actual	2008 est.	2009 est.
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**Budgetary resources available for obligation:**

21.40	Unobligated balance carried forward, start of year	2	2
22.00	New budget authority (gross)		-4
22.10	Resources available from recoveries of prior year obligations		2
23.90	Total budgetary resources available for obligation	2	
24.40	Unobligated balance carried forward, end of year	2	

**New budget authority (gross), detail:**

<b>Discretionary:</b>			
40.36	Unobligated balance permanently reduced		-4

**Change in obligated balances:**

72.40	Obligated balance, start of year	2	2
73.45	Recoveries of prior year obligations		-2
74.40	Obligated balance, end of year	2	

**Net budget authority and outlays:**

89.00	Budget authority		-4
90.00	Outlays		

**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 20-0122-0-1-402	2007 actual	2008 est.	2009 est.
<b>Guaranteed loan downward reestimates:</b>			
237001	Airline loan guarantees	-105	
237999	Total downward reestimate subsidy budget authority	-105	

On September 22, 2001, President Bush signed into law the Air Transportation Safety and System Stabilization Act, P.L. 107-42. The Act established the Air Transportation Stabilization Board. The Board has met the requirements established under P.L. 107-42. The 2008 appropriations bill terminated the program and rescinded all unobligated balances.

**AIR TRANSPORTATION STABILIZATION GUARANTEED LOAN FINANCING ACCOUNT**

**Program and Financing** (in millions of dollars)

Identification code 20-4286-0-3-402	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.02	Interest payments to Treasury	1	
08.02	Payment of downward reestimates to receipt account	95	
08.04	Payment of Interest on Downward Reestimates to Receipt Account		10
08.91	Direct Program by Activities—Subtotal (1 level)	105	
10.00	Total new obligations	106	

**Budgetary resources available for obligation:**

21.40	Unobligated balance carried forward, start of year	24	
22.00	New financing authority (gross)	97	
22.60	Portion applied to repay debt	-15	
23.90	Total budgetary resources available for obligation	106	
23.95	Total new obligations	-106	
24.40	Unobligated balance carried forward, end of year		

**New financing authority (gross), detail:**

<b>Mandatory:</b>			
67.10	Authority to borrow	10	
<b>Spending authority from offsetting collections:</b>			
69.00	Offsetting collections—Non-Federal	87	
69.90	Spending authority from offsetting collections (total mandatory)	87	
70.00	Total new financing authority (gross)	97	

**Change in obligated balances:**

73.10	Total new obligations	106	
73.20	Total financing disbursements (gross)	-105	

AIR TRANSPORTATION STABILIZATION GUARANTEED LOAN FINANCING ACCOUNT—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-4286-0-3-402	2007 actual	2008 est.	2009 est.
<b>Outlays (gross), detail:</b>			
87.00 Total financing disbursements (gross) .....	105		
<b>Offsets:</b>			
Against gross financing authority and financing disbursements:			
88.40 Offsetting collections (cash) from: Non-Federal sources .....	-87		
<b>Net financing authority and financing disbursements:</b>			
89.00 Financing authority .....	10		
90.00 Financing disbursements .....	18		

Status of Guaranteed Loans (in millions of dollars)

Identification code 20-4286-0-3-402	2007 actual	2008 est.	2009 est.
Position with respect to appropriations act limitation on commitments:			
2111 Limitation on guaranteed loans made by private lenders .....			
2121 Limitation available from carry-forward .....	8,258	8,258	
2142 Uncommitted loan guarantee limitation .....		-8,258	
2143 Uncommitted limitation carried forward .....	-8,258		
2150 Total guaranteed loan commitments .....			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....			
2251 Repayments and prepayments .....			
2290 Outstanding, end of year .....			
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....			
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	75		
2351 Repayments of loans receivable .....	-75		
2361 Write-offs of loans receivable .....			
2390 Outstanding, end of year .....			

The Board has met the requirements established under P.L. 107-42 and expects to complete its activities in 2008. As required by the Federal Credit Reform Act of 1990, as amended, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees obligated in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 20-4286-0-3-402	2006 actual	2007 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	24	
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	75	
1505 Allowance for subsidy cost (-) .....	-51	
1599 Net present value of assets related to defaulted guaranteed loans .....	24	
1999 Total assets .....	48	
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Principal Payable to Bureau of Public Debt .....	6	
2104 Payable to Treasury for FY 2005 Downward Reestimates .....	42	
2999 Total liabilities .....	48	

4999 Total liabilities and net position ..... 48

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM ACCOUNT

To carry out the Community Development Banking and Financial Institutions Act of 1994 (Public Law 103-325), including services authorized by 5 U.S.C. 3109, but at rates for individuals not to exceed the per diem rate equivalent to the rate for ES-3, [\$94,000,000,] \$28,620,000 to remain available until September 30, [2009] 2010, of which [\$8,000,000 shall be for financial assistance, technical assistance, training and outreach programs designed to benefit Native American, Native Hawaiian, and Alaskan Native communities and provided primarily through qualified community development lender organizations with experience and expertise in community development banking and lending in Indian country, Native American organizations, tribes and tribal organizations and other suitable providers, and] up to [\$13,500,000] \$13,778,000 may be used for administrative expenses, including administration of the New Markets Tax Credit, up to [\$7,500,000] \$1,200,000 may be used for the cost of direct loans, and up to \$250,000 may be used for administrative expenses to carry out the direct loan program: *Provided*, That the cost of direct loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, *as amended: Provided further*, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed [\$16,000,000] \$3,000,000. (Department of the Treasury Appropriations Act, 2008.)

Program and Financing (in millions of dollars)

Identification code 20-1881-0-1-451	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Direct loan subsidy .....		3	1
00.05 Upward Reestimate of Credit Subsidy .....	1	1	
00.09 General administrative expenses .....	13	14	12
00.11 Bank enterprise awards program .....	11	20	
00.12 Financial Assistance .....	25	47	15
00.13 Technical Assistance .....	2	2	2
00.14 Native American/Hawaiian Program .....	4	8	
10.00 Total new obligations .....	56	95	30
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	2	3	4
22.00 New budget authority (gross) .....	56	95	29
22.10 Resources available from recoveries of prior year obligations .....	1	1	1
23.90 Total budgetary resources available for obligation .....	59	99	34
23.95 Total new obligations .....	-56	-95	-30
24.40 Unobligated balance carried forward, end of year .....	3	4	4
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	55	94	29
Mandatory:			
60.00 Appropriation .....	1	1	
70.00 Total new budget authority (gross) .....	56	95	29
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	55	55	80
73.10 Total new obligations .....	56	95	30
73.20 Total outlays (gross) .....	-52	-66	-72
73.40 Adjustments in expired accounts (net) .....	-3	-3	
73.45 Recoveries of prior year obligations .....	-1	-1	-1
74.40 Obligated balance, end of year .....	55	80	37
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	3	29	13
86.93 Outlays from discretionary balances .....	49	36	59
86.97 Outlays from new mandatory authority .....		1	
87.00 Total outlays (gross) .....	52	66	72
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	56	95	29
90.00 Outlays .....	52	66	72

**Memorandum (non-add) entries:**

92.03	Total investments, start of year: non-Federal securities: Market value .....	33	34	36
92.04	Total investments, end of year: non-Federal securities: Market value .....	34	36	37

**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)**

Identification code 20-1881-0-1-451	2007 actual	2008 est.	2009 est.
<b>Direct loan levels supportable by subsidy budget authority:</b>			
115001 Community Development Financial Institutions Prog Fin Assist. ....	1	8	2
115999 Total direct loan levels .....	1	8	2
<b>Direct loan subsidy (in percent):</b>			
132001 Community Development Financial Institutions Prog Fin Assist. ....	37.47	37.52	37.88
132999 Weighted average subsidy rate .....	37.47	37.52	37.88
<b>Direct loan subsidy budget authority:</b>			
133001 Community Development Financial Institutions Prog Fin Assist. ....		3	1
133999 Total subsidy budget authority .....		3	1
<b>Direct loan upward reestimates:</b>			
135001 Community Development Financial Institutions Prog Fin Assist. ....	1	1	
135999 Total upward reestimate budget authority .....	1	1	
<b>Direct loan downward reestimates:</b>			
137001 Community Development Financial Institutions Prog Fin Assist. ....		-2	
137999 Total downward reestimate budget authority .....		-2	

The Riegle Community Development and Regulatory Improvement Act of 1994 established the Community Development Financial Institutions (CDFI) Fund. The CDFI Fund provides equity investments, grants, loans, and technical assistance to new and existing community development financial institutions such as community development banks, community development credit unions, community development loan and venture capital funds, and microenterprise loan funds. Funds provided by the CDFI Fund are matched by private funds and enhance the capacity of these institutions to finance economic development, including small businesses, community facilities, housing, and other community development initiatives in distressed urban, rural, Native American, Native Hawaiian, and Alaska Native communities. In addition, the CDFI Fund administers the New Markets Tax Credit Program by providing allocations of tax credits to Community Development Entities (CDEs) which in turn provide the tax credits to entities investing in the CDEs.

The 2009 Budget does not request funding for Bank Enterprise Awards (BEA). In 2009 CDFI will undertake changes to the BEA Program, should the awards be funded in future years. These modifications will require that BEA awards be used by recipients for future activities that would be eligible for award under the BEA Program. This change will better align the use of BEA awards with the Program's goals and objectives. The current award has no such requirement. The steps to effect this change include amendments to the BEA regulations, application, assistance agreement, and the creation of a compliance and monitoring system that does not currently exist for this Program.

**Object Classification (in millions of dollars)**

Identification code 20-1881-0-1-451	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	5	7	7
12.1 Civilian personnel benefits .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.2 Other services .....	7	5	5
41.0 Grants, subsidies, and contributions .....	42	81	16

99.9	Total new obligations .....	56	95	30
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**Employment Summary**

Identification code 20-1881-0-1-451	2007 actual	2008 est.	2009 est.	
<b>Direct:</b>				
1001	Civilian full-time equivalent employment .....	53	75	75

**COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND DIRECT LOAN FINANCING ACCOUNT**

**Program and Financing (in millions of dollars)**

Identification code 20-4088-0-3-451	2007 actual	2008 est.	2009 est.	
<b>Obligations by program activity:</b>				
00.01	Direct loans .....	1	8	2
00.02	Interest paid to Treasury .....	2	1	1
00.91	Direct Program by Activities—Subtotal (1 level) .....	3	9	3
08.02	Downward Reestimate—Credit Subsidy .....		2	
10.00	Total new obligations .....	3	11	3
<b>Budgetary resources available for obligation:</b>				
22.00	New financing authority (gross) .....	8	15	5
22.60	Portion applied to repay debt .....	-5	-4	-2
23.90	Total budgetary resources available for obligation .....	3	11	3
23.95	Total new obligations .....	-3	-11	-3
<b>New financing authority (gross), detail:</b>				
<b>Mandatory:</b>				
67.10	Authority to borrow .....	1	8	2
69.00	Spending authority from offsetting collections: Offsetting collections (cash) .....	7	7	3
70.00	Total new financing authority (gross) .....	8	15	5
<b>Change in obligated balances:</b>				
72.40	Obligated balance, start of year .....	1	1	7
73.10	Total new obligations .....	3	11	3
73.20	Total financing disbursements (gross) .....	-3	-5	-5
74.40	Obligated balance, end of year .....	1	7	5
<b>Outlays (gross), detail:</b>				
87.00	Total financing disbursements (gross) .....	3	5	5
<b>Offsets:</b>				
Against gross financing authority and financing disbursements:				
Offsetting collections (cash) from:				
88.00	Federal sources .....	-1	-1	
88.40	Non-Federal sources Interest repayments .....	-6	-6	-3
88.90	Total, offsetting collections (cash) .....	-7	-7	-3
<b>Net financing authority and financing disbursements:</b>				
89.00	Financing authority .....	1	8	2
90.00	Financing disbursements .....	-4	-2	2

**Status of Direct Loans (in millions of dollars)**

Identification code 20-4088-0-3-451	2007 actual	2008 est.	2009 est.	
<b>Position with respect to appropriations act limitation on obligations:</b>				
1111	Limitation on direct loans .....	8	16	6
1142	Unobligated direct loan limitation (-) .....	-7	-8	-4
1150	Total direct loan obligations .....	1	8	2
<b>Cumulative balance of direct loans outstanding:</b>				
1210	Outstanding, start of year .....	67	63	67
1231	Disbursements: Direct loan disbursements .....	1	5	5
1251	Repayments: Repayments and prepayments .....	-4	-1	-1
1263	Write-offs for default: Direct loans .....	-1		
1290	Outstanding, end of year .....	63	67	71

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND DIRECT  
LOAN FINANCING ACCOUNT—Continued

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond (including modifications of direct loans that resulted from obligations in any year). The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 20-4088-0-3-451	2006 actual	2007 actual
<b>ASSETS:</b>		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	67	63
1405 Allowance for subsidy cost (-) .....	-22	-21
1499 Net present value of assets related to direct loans .....	45	42
1999 Total assets .....	45	42
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	45	42
2999 Total liabilities .....	45	42
4999 Total liabilities and net position .....	45	42

VIOLENT CRIME REDUCTION PROGRAM

Program and Financing (in millions of dollars)

Identification code 20-8526-0-1-751	2007 actual	2008 est.	2009 est.
<b>Budgetary resources available for obligation:</b>			
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	1	1	1
74.40 Obligated balance, end of year .....	1	1	1
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....			

Amounts for the Department of the Treasury's portion of crime control programs are derived from transfers from the Violent Crime Reduction Trust Fund (VCRTF) as authorized by the Crime Control and Law Enforcement Act of 1994. This schedule reflects the only remaining balances in the account.

FINANCIAL CRIMES ENFORCEMENT  
NETWORK

Federal Funds

FINANCIAL CRIMES ENFORCEMENT NETWORK

SALARIES AND EXPENSES

For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; travel and training expenses of non-Federal and foreign government personnel to attend meetings and training concerned with domestic and foreign financial intelligence activities, law enforcement, and financial regulation; not to exceed \$14,000 for official reception and representation expenses; and for assistance to Federal law enforcement agencies, with or without reimbursement, [\$85,844,000] \$91,335,000, of which not to exceed \$16,340,000 shall remain available until September 30, [2010] 2011; and of which [\$8,955,000] \$9,178,000 shall remain available until September 30, [2009] 2010: *Provided*, That funds appropriated in this account may be used to procure personal services contracts. (Department of the Treasury Appropriations Act, 2008.)

Program and Financing (in millions of dollars)			
Identification code 20-0173-0-1-751	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 BSA administration and Analysis .....	66	82	83
00.02 Regulatory support programs, including money services businesses .....	9	9	9
09.01 Reimbursable program .....	2	5	5
10.00 Total new obligations .....	77	96	97
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	9	7	2
22.00 New budget authority (gross) .....	75	91	96
23.90 Total budgetary resources available for obligation .....	84	98	98
23.95 Total new obligations .....	-77	-96	-97
24.40 Unobligated balance carried forward, end of year .....	7	2	1
<b>New budget authority (gross), detail:</b>			
<b>Discretionary:</b>			
40.00 Appropriation .....	73	86	91
<b>Spending authority from offsetting collections:</b>			
58.00 Offsetting collections (cash) .....	1	5	5
58.10 Change in uncollected customer payments from Federal sources (unexpired) .....	1		
58.90 Spending authority from offsetting collections (total discretionary) .....	2	5	5
70.00 Total new budget authority (gross) .....	75	91	96
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	19	15	25
73.10 Total new obligations .....	77	96	97
73.20 Total outlays (gross) .....	-80	-86	-95
74.00 Change in uncollected customer payments from Federal sources (unexpired) .....	-1		
74.40 Obligated balance, end of year .....	15	25	27
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	64	70	73
86.93 Outlays from discretionary balances .....	16	16	22
87.00 Total outlays (gross) .....	80	86	95
<b>Offsets:</b>			
<b>Against gross budget authority and outlays:</b>			
88.00 Offsetting collections (cash) from: Federal sources .....	-1	-5	-5
<b>Against gross budget authority only:</b>			
88.95 Change in uncollected customer payments from Federal sources (unexpired) .....	-1		
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	73	86	91
90.00 Outlays .....	79	81	90

The mission of the Financial Crimes Enforcement Network (FinCEN) is to enhance U.S. national security, deter and detect criminal activity, and safeguard financial systems from abuse by promoting transparency in the U.S. and international financial systems. FinCEN fulfills its mission, goals and priorities by: administering the Bank Secrecy Act (BSA); supporting law enforcement, regulatory, and intelligence agencies through sharing and analysis of financial intelligence; enhancing international anti-money laundering and counter-terrorist financing efforts and cooperation; and networking people, entities, ideas, and information.

*BSA Administration and Analysis.* The Budget provides resources for FinCEN to better administer the BSA, including promulgating regulations, providing outreach and issuing guidance to the regulated industries, providing oversight of BSA compliance, and initiating enforcement actions. Resources are also provided to modernize data collection and management of BSA information provided by regulated industries to help FinCEN support law enforcement, the intelligence community, and regulatory partners in combating financial crime. The Budget also funds additional efforts to

intensify anti-money laundering cooperation with international Financial Intelligence Units to better prevent terrorist financing.

*Regulatory Support Programs.* FinCEN will continue efforts with the IRS, especially related to the money services business industry to ensure compliance, respond to public inquiries, distribute forms and publications, and support collection and maintenance of BSA information.

**Object Classification** (in millions of dollars)

Identification code 20-0173-0-1-751	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	28	31	33
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	29	32	34
12.1 Civilian personnel benefits .....	7	9	9
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	5	5	5
23.3 Communications, utilities, and miscellaneous charges .....	2	1	2
25.1 Advisory and assistance services .....	4	2	2
25.2 Other services .....	8	15	14
25.3 Other purchases of goods and services from Government accounts .....	12	13	14
25.4 Operation and maintenance of facilities .....	1	1	1
25.7 Operation and maintenance of equipment .....	4	5	5
31.0 Equipment .....	3	7	5
99.0 Direct obligations .....	75	91	92
99.0 Reimbursable obligations .....	2	5	5
99.9 Total new obligations .....	77	96	97

**Employment Summary**

Identification code 20-0173-0-1-751	2007 actual	2008 est.	2009 est.
<b>Direct:</b>			
1001 Civilian full-time equivalent employment .....	302	334	343
<b>Reimbursable:</b>			
2001 Civilian full-time equivalent employment .....	1	1	1

**FINANCIAL MANAGEMENT SERVICE**

*Federal Funds*

FINANCIAL MANAGEMENT SERVICE  
SALARIES AND EXPENSES

For necessary expenses of the Financial Management Service, **[\$234,423,000] \$239,344,000**, of which not to exceed \$9,220,000 shall remain available until September 30, **[2010] 2011**, for information systems modernization initiatives; and of which not to exceed \$2,500 shall be available for official reception and representation expenses. (*Department of the Treasury Appropriations Act, 2008.*)

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 20-1801-0-1-803	2007 actual	2008 est.	2009 est.
01.99 Balance, start of year .....			
<b>Receipts:</b>			
02.20 Debt Collection .....	58	62	59
02.99 Total receipts and collections .....	58	62	59
04.00 Total: Balances and collections .....	58	62	59
<b>Appropriations:</b>			
05.00 Salaries and Expenses .....	-58	-62	-59
05.99 Total appropriations .....	-58	-62	-59
07.99 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 20-1801-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			

00.05	Payments .....	147	146	147
00.06	Collections .....	20	20	22
00.07	Debt collection .....	47	57	56
00.08	Government-wide accounting and reporting .....	65	68	70
09.01	Reimbursable program .....	154	158	172
10.00	Total new obligations .....	433	449	467

**Budgetary resources available for obligation:**

21.40	Unobligated balance carried forward, start of year	26	40	45
22.00	New budget authority (gross) .....	447	454	459
22.10	Resources available from recoveries of prior year obligations .....	1		
23.90	Total budgetary resources available for obligation	474	494	504
23.95	Total new obligations .....	-433	-449	-467
23.98	Unobligated balance expiring or withdrawn .....	-1		
24.40	Unobligated balance carried forward, end of year	40	45	37

**New budget authority (gross), detail:**

<b>Discretionary:</b>				
40.00	Appropriation .....	235	234	239
<b>Spending authority from offsetting collections:</b>				
58.00	Offsetting collections (cash) .....	128	158	161
58.10	Change in uncollected customer payments from Federal sources (unexpired) .....	26		
58.90	Spending authority from offsetting collections (total discretionary) .....	154	158	161
<b>Mandatory:</b>				
60.20	Appropriation (special fund) .....	58	62	59
70.00	Total new budget authority (gross) .....	447	454	459

**Change in obligated balances:**

72.40	Obligated balance, start of year .....	37	50	38
73.10	Total new obligations .....	433	449	467
73.20	Total outlays (gross) .....	-414	-461	-454
73.40	Adjustments in expired accounts (net) .....	-3		
73.45	Recoveries of prior year obligations .....	-1		
74.00	Change in uncollected customer payments from Federal sources (unexpired) .....	-26		
74.10	Change in uncollected customer payments from Federal sources (expired) .....	24		
74.40	Obligated balance, end of year .....	50	38	51

**Outlays (gross), detail:**

86.90	Outlays from new discretionary authority .....	326	359	367
86.93	Outlays from discretionary balances .....	43	47	29
86.97	Outlays from new mandatory authority .....	20	20	22
86.98	Outlays from mandatory balances .....	25	35	36
87.00	Total outlays (gross) .....	414	461	454

**Offsets:**

<b>Against gross budget authority and outlays:</b>				
88.00	Offsetting collections (cash) from: Federal sources .....	-144	-158	-161
<b>Against gross budget authority only:</b>				
88.95	Change in uncollected customer payments from Federal sources (unexpired) .....	-26		
88.96	Portion of offsetting collections (cash) credited to expired accounts .....	16		

**Net budget authority and outlays:**

89.00	Budget authority .....	293	296	298
90.00	Outlays .....	270	303	293

For the 2009 Budget, the Financial Management Service (FMS) will focus its efforts on the following four areas:

*1. Payments.*—FMS develops and implements payment policy and procedures for the Federal Government, issues and distributes payments, promotes the use of electronics in the payment process, and assists agencies in converting payments from paper checks to electronic funds transfer (EFT). This includes controlling and providing financial integrity to the Federal payments and collections process through reconciliation, accounting, and claims activities. The claims activities settle claims against the United States resulting from Government checks which have been forged, lost, stolen, or destroyed, and collects monies from those parties liable for fraudulent or otherwise improper negotiation of Government

FINANCIAL MANAGEMENT SERVICE—Continued

SALARIES AND EXPENSES—Continued

checks. In addition, the Budget re-proposes legislation to revise an existing exception to the Right to Financial Privacy Act to allow the Federal Government to trace and recover federal payments sent electronically to the wrong account.

WORKLOAD STATISTICS

(Thousands)

	2007 actual	2008 est.	2009 est.
1. Number of check claims submitted .....	1,434	1,200	1,200
2. Number of check payments .....	214,777	208,039	200,851
3. Number of electronic payments .....	767,172	786,666	805,942

2. *Collections.*—FMS implements collections policy, regulations, standards, and procedures for the Federal Government, facilitates collections, promotes the use of electronics in the collections process, and assists agencies in converting collections from paper to electronic media.

3. *Debt Collection.*—FMS provides debt collection operational services to client agencies that include collection of delinquent accounts, child support debt, offsets of Federal payments against debts owed the Government, post-judgment enforcement, consolidation of information reported to credit bureaus, reporting for discharged debts or vendor payments, and disposition of foreclosed property.

The Budget re-proposes legislation to eliminate the 10-year limitations period applicable to the offset of Federal non-tax payments to collect debt owed to Federal agencies.

4. *Government-wide Accounting and Reporting.*—FMS provides financial accounting, reporting, and financing services to the Federal Government and the Government's agents who participate in the payments and collections process by generating a series of daily, monthly, quarterly and annual Government-wide reports. FMS also works directly with agencies to help reconcile reporting differences.

If an economic growth package includes tax provisions that affect IRS and FMS operations, one-time mandatory spending authority for 2008 will be proposed for these accounts.

Object Classification (in millions of dollars)

Identification code 20-1801-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	132	136	136
11.3 Other than full-time permanent .....	1	3	3
11.5 Other personnel compensation .....	3	5	5
11.9 Total personnel compensation .....	136	144	144
12.1 Civilian personnel benefits .....	33	35	35
13.0 Benefits for former personnel .....	2		
21.0 Travel and transportation of persons .....	2	3	3
23.1 Rental payments to GSA .....	14	14	14
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	12	13	13
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	5	7	7
25.2 Other services .....	26	27	28
25.3 Other purchases of goods and services from Government accounts .....	9	11	11
25.4 Operation and maintenance of facilities .....	1	1	1
25.7 Operation and maintenance of equipment .....	16	18	18
26.0 Supplies and materials .....	4	5	5
31.0 Equipment .....	12	12	12
32.0 Land and structures .....	5	2	2
99.0 Direct obligations .....	279	294	295
99.0 Reimbursable obligations .....	154	155	172
99.9 Total new obligations .....	433	449	467

Employment Summary

Identification code 20-1801-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct:</b>			
1001 Civilian full-time equivalent employment .....	1,668	1,874	1,681
<b>Reimbursable:</b>			
2001 Civilian full-time equivalent employment .....	223	246	260

PAYMENT TO JUSTICE, FIRREA RELATED CLAIMS

Program and Financing (in millions of dollars)

Identification code 20-0177-0-1-752	2007 actual	2008 est.	2009 est.
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	2	2	
23.98 Unobligated balance expiring or withdrawn .....		-2	
24.40 Unobligated balance carried forward, end of year	2		
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....			

In 1998, the Secretary of the Treasury was authorized to use funds made available to the Federal Savings and Loan Insurance Corporation (FSLIC) Resolution Fund to reimburse the Department of Justice for the reasonable expenses of litigation that were incurred in the defense of claims against the U.S. arising from the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) and its implementation. Since there have been no outlays from this account in two years, the balances were withdrawn and the account has been cancelled pursuant to Section 1555 of title 31 of the United States Code.

PAYMENT TO THE RESOLUTION FUNDING CORPORATION

Program and Financing (in millions of dollars)

Identification code 20-1851-0-1-908	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Interest on REFCORP obligations .....	1,987	1,533	1,533
10.00 Total new obligations (object class 41.0) .....	1,987	1,533	1,533
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	1,987	1,533	1,533
23.95 Total new obligations .....	-1,987	-1,533	-1,533
<b>New budget authority (gross), detail:</b>			
<b>Mandatory:</b>			
60.00 Appropriation .....	1,987	1,533	1,533
<b>Change in obligated balances:</b>			
73.10 Total new obligations .....	1,987	1,533	1,533
73.20 Total outlays (gross) .....	-1,987	-1,533	-1,533
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	1,987	1,533	1,533
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	1,987	1,533	1,533
90.00 Outlays .....	1,987	1,533	1,533

The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 authorized and appropriated to the Secretary of the Treasury, such sums as may be necessary to cover interest payments on obligations issued by the Resolution Funding Corporation (REFCORP). REFCORP was established under the Act to raise \$31.2 billion for the Resolution Trust Corporation (RTC) in order to resolve savings institution insolvencies.

Sources of payment for interest due on REFCORP obligations include REFCORP investment income, proceeds from

the sale of assets or warrants acquired by the RTC, and annual contributions by the Federal Home Loan Banks. If these payment sources are insufficient to cover all interest costs, indefinite, mandatory funds appropriated to the Treasury shall be used to meet the shortfall.

PAYMENT TO TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND

Program and Financing (in millions of dollars)

Identification code 20-1738-0-1-306	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Cheyenne River Sioux Tribe terrestrial wildlife habitat restoration trust fund .....	4	4	4
00.02 Lower Breul Sioux Tribe terrestrial wildlife habitat restoration trust fund .....	1	1	1
10.00 Total new obligations (object class 41.0) .....	5	5	5
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	5	5	5
23.95 Total new obligations .....	-5	-5	-5
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation .....	5	5	5
<b>Change in obligated balances:</b>			
73.10 Total new obligations .....	5	5	5
73.20 Total outlays (gross) .....	-5	-5	-5
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	5	5	5
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	5	5	5
90.00 Outlays .....	5	5	5

Section 604(b) of the Water Resources Development Act of 1999 (P.L. 106-53) requires that the Secretary of the Treasury, beginning in 1999, deposit \$5 million annually (74 percent into the Cheyenne River Sioux Tribe Terrestrial Wildlife Restoration Trust Fund and 26 percent into the Lower Brule Sioux Tribe Terrestrial Wildlife Restoration Trust Fund) until a total of \$57.4 million has been deposited. At the end of 2007, \$45 million in payments had been deposited in the Trust Funds.

FEDERAL RESERVE BANK REIMBURSEMENT FUND

Program and Financing (in millions of dollars)

Identification code 20-1884-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Federal Reserve Bank services .....	289	295	305
10.00 Total new obligations (object class 25.2) .....	289	295	305
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	12	18	.....
22.00 New budget authority (gross) .....	295	277	305
23.90 Total budgetary resources available for obligation .....	307	295	305
23.95 Total new obligations .....	-289	-295	-305
24.40 Unobligated balance carried forward, end of year .....	18	.....	.....
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation .....	295	277	305
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	69	69	71
73.10 Total new obligations .....	289	295	305
73.20 Total outlays (gross) .....	-289	-293	-299

74.40 Obligated balance, end of year .....	69	71	77
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	209	207	229
86.98 Outlays from mandatory balances .....	80	86	70
87.00 Total outlays (gross) .....	289	293	299
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	295	277	305
90.00 Outlays .....	289	293	299

This fund was established as a permanent, indefinite appropriation to allow the Financial Management Service to reimburse the Federal Reserve Banks for services provided in their capacity as depositaries and fiscal agents for the United States.

FINANCIAL AGENT SERVICES

Program and Financing (in millions of dollars)

Identification code 20-1802-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Financial agent services .....	438	546	593
10.00 Total new obligations (object class 25.1) .....	438	546	593
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	29	4	.....
22.00 New budget authority (gross) .....	413	542	593
23.90 Total budgetary resources available for obligation .....	442	546	593
23.95 Total new obligations .....	-438	-546	-593
24.40 Unobligated balance carried forward, end of year .....	4	.....	.....
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation .....	411	542	593
69.00 Spending authority from offsetting collections: Offsetting collections (cash) .....	2	.....	.....
70.00 Total new budget authority (gross) .....	413	542	593
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	51	48	36
73.10 Total new obligations .....	438	546	593
73.20 Total outlays (gross) .....	-441	-558	-593
74.40 Obligated balance, end of year .....	48	36	36
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	412	506	557
86.98 Outlays from mandatory balances .....	29	52	36
87.00 Total outlays (gross) .....	441	558	593
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources .....	-2	.....	.....
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	411	542	593
90.00 Outlays .....	439	558	593

This permanent, indefinite appropriation was established to reimburse financial institutions for the services they provide as depositaries and financial agents of the Federal Government. The services include the acceptance and processing of deposits of public money, as well as services essential to the disbursement of and accounting for public monies. The services provided are authorized under numerous statutes including, but not limited to, 12 U.S.C. 90 and 265. This permanent, indefinite appropriation is authorized by P.L. 108-100, the "Check Clearing for the 21st Century Act," and permanently appropriated by P.L. 108-199, the "Consolidated Appropriations Act of 2004."

INTEREST ON UNINVESTED FUNDS

Program and Financing (in millions of dollars)

Identification code 20-1860-0-1-908	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Interest of uninvested funds .....	8	8	8
10.00 Total new obligations (object class 43.0) .....	8	8	8
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	8	8	8
23.95 Total new obligations .....	-8	-8	-8
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation .....	8	8	8
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	18	19	20
73.10 Total new obligations .....	8	8	8
73.20 Total outlays (gross) .....	-7	-7	-7
74.40 Obligated balance, end of year .....	19	20	21
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	7	7	7
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	8	8	8
90.00 Outlays .....	7	7	7

This account was established for the purpose of paying interest on certain uninvested funds placed in trust in the Treasury in accordance with various statutes (31 U.S.C. 1321; 2 U.S.C. 158 (P.L. 94-289); 20 U.S.C. 74a (P.L.94-418) and 101; 24 U.S.C. 46 (P.L. 94-290; and 69 Stat. 533).

FEDERAL INTEREST LIABILITIES TO STATES

Program and Financing (in millions of dollars)

Identification code 20-1877-0-1-908	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Federal interest liabilities to States .....	2	3	3
10.00 Total new obligations (object class 25.2) .....	2	3	3
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	2	3	3
23.95 Total new obligations .....	-2	-3	-3
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation .....	2	3	3
<b>Change in obligated balances:</b>			
73.10 Total new obligations .....	2	3	3
73.20 Total outlays (gross) .....	-2	-3	-3
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	2	3	3
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	2	3	3
90.00 Outlays .....	2	3	3

As provided by statute and regulation, interest is paid to States when Federal funds are not transferred in a timely manner.

INTEREST PAID TO CREDIT FINANCING ACCOUNTS

Program and Financing (in millions of dollars)

Identification code 20-1880-0-1-908	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			

00.01 Interest paid to credit financing accounts .....	4,632	4,560	4,363
10.00 Total new obligations (object class 43.0) .....	4,632	4,560	4,363

Budgetary resources available for obligation:

22.00 New budget authority (gross) .....	4,632	4,560	4,363
23.95 Total new obligations .....	-4,632	-4,560	-4,363

New budget authority (gross), detail:

Mandatory:			
60.00 Appropriation .....	4,632	4,560	4,363

Change in obligated balances:

72.40 Obligated balance, start of year .....		28	
73.10 Total new obligations .....	4,632	4,560	4,363
73.20 Total outlays (gross) .....	-4,604	-4,588	-4,363
74.40 Obligated balance, end of year .....		28	

Outlays (gross), detail:

86.97 Outlays from new mandatory authority .....	4,604	4,560	4,363
86.98 Outlays from mandatory balances .....		28	
87.00 Total outlays (gross) .....	4,604	4,588	4,363

Net budget authority and outlays:

89.00 Budget authority .....	4,632	4,560	4,363
90.00 Outlays .....	4,604	4,588	4,363

This account pays interest on the invested balances of guaranteed and direct loan financing accounts. For guaranteed loan financing accounts, balances result when the accounts receive up-front payments and fees to be held in reserve to make payments on defaults. Direct loan financing accounts normally borrow from Treasury to disburse loans and receive interest and principal payments and other payments from borrowers. Because direct loan financing accounts generally repay borrowing from Treasury at the end of the year, they can build up balances of payments received during the year. Interest on invested balances is paid to the financing accounts from the general fund of the Treasury, in accordance with section 505(c) of the Federal Credit Reform Act of 1990.

CLAIMS, JUDGMENTS, AND RELIEF ACTS

Program and Financing (in millions of dollars)

Identification code 20-1895-0-1-808	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Claims for damages .....	13	11	11
00.03 Claims for contract disputes .....	143	101	101
00.91 Total claims adjudicated administratively .....	156	112	112
01.01 Judgments, Court of Claims .....	546	213	213
01.02 Judgments, U.S. courts .....	521	496	496
01.91 Total court judgments .....	1,067	709	709
10.00 Total new obligations .....	1,223	821	821
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	1,223	821	821
23.95 Total new obligations .....	-1,223	-821	-821
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation .....	1,221	821	821
69.00 Spending authority from offsetting collections: Offsetting collections (cash) .....	2		
70.00 Total new budget authority (gross) .....	1,223	821	821
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	7	44	
73.10 Total new obligations .....	1,223	821	821
73.20 Total outlays (gross) .....	-1,186	-865	-821
74.40 Obligated balance, end of year .....	44		



<b>Outlays (gross), detail:</b>				
86.97	Outlays from new mandatory authority .....	1,179	821	821
86.98	Outlays from mandatory balances .....	7	44	
87.00	Total outlays (gross) .....	1,186	865	821
<b>Offsets:</b>				
Against gross budget authority and outlays:				
88.40	Offsetting collections (cash) from: Non-Federal sources .....	-2		
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	1,221	821	821
90.00	Outlays .....	1,184	865	821

Appropriations are made for cases in which the Federal Government is found by courts to be liable for payment of claims and interest for damages not chargeable to appropriations of individual agencies and for payment of private and public relief acts. Public Law 95-26 authorized a permanent, indefinite appropriation to pay certain judgments from the general funds of the Treasury.

**BIOMASS ENERGY DEVELOPMENT**

**Program and Financing (in millions of dollars)**

Identification code 20-0114-0-1-271	2007 actual	2008 est.	2009 est.	
<b>Budgetary resources available for obligation:</b>				
21.40	Unobligated balance carried forward, start of year	4	1	
22.40	Capital transfer to general fund .....	-3	-1	
23.90	Total budgetary resources available for obligation	1		
24.40	Unobligated balance carried forward, end of year	1		
<b>New budget authority (gross), detail:</b>				
Mandatory:				
Spending authority from offsetting collections:				
69.00	Offsetting collections (cash) .....	5	9	11
69.27	Capital transfer to general fund .....	-5	-9	-11
69.90	Spending authority from offsetting collections (total mandatory) .....			
<b>Change in obligated balances:</b>				
72.40	Obligated balance, start of year .....	1	1	1
74.40	Obligated balance, end of year .....	1	1	1
<b>Offsets:</b>				
Against gross budget authority and outlays:				
88.40	Offsetting collections (cash) from: Non-Federal sources .....	-5	-9	-11
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	-5	-9	-11
90.00	Outlays .....	-5	-9	-11

**Status of Guaranteed Loans (in millions of dollars)**

Identification code 20-0114-0-1-271	2007 actual	2008 est.	2009 est.	
<b>Addendum:</b>				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	50	48	41
2351	Repayments of loans receivable .....	-2	-7	-8
2390	Outstanding, end of year .....	48	41	33

This account was created to provide loan guarantees for the construction of biomass-to-ethanol facilities, as authorized under Title II of the Energy Security Act of 1980. All of the loans guaranteed by this account went into default. The guarantees have been paid off, and the assets of all but one of the projects have been liquidated. The one remaining project, the New Energy Company of Indiana, continues to

make payments to the Treasury on their loan, which the Government acquired after paying off the guarantee.

**Balance Sheet (in millions of dollars)**

Identification code 20-0114-0-1-271	2006 actual	2007 actual	
<b>ASSETS:</b>			
1701	Defaulted guaranteed loans, gross .....	50	50

**CONTINUED DUMPING AND SUBSIDY OFFSET**

**Special and Trust Fund Receipts (in millions of dollars)**

Identification code 20-5688-0-2-376	2007 actual	2008 est.	2009 est.	
01.00	Balance, start of year .....			
01.99	Balance, start of year .....			
<b>Receipts:</b>				
02.60	Antidumping and Countervailing Duties, Continued Dumping and Subsidy Offset .....	388	396	394
04.00	Total: Balances and collections .....	388	396	394
<b>Appropriations:</b>				
05.00	Continued Dumping and Subsidy Offset .....	-388	-396	-394
05.99	Total appropriations .....	-388	-396	-394
07.99	Balance, end of year .....			

**Program and Financing (in millions of dollars)**

Identification code 20-5688-0-2-376	2007 actual	2008 est.	2009 est.	
<b>Obligations by program activity:</b>				
00.01	Continued dumping and subsidy offset .....	381	390	388
10.00	Total new obligations (object class 41.0) .....	381	390	388
<b>Budgetary resources available for obligation:</b>				
21.40	Unobligated balance carried forward, start of year	566	573	579
22.00	New budget authority (gross) .....	388	396	394
23.90	Total budgetary resources available for obligation	954	969	973
23.95	Total new obligations .....	-381	-390	-388
24.40	Unobligated balance carried forward, end of year	573	579	585
<b>New budget authority (gross), detail:</b>				
Mandatory:				
60.20	Appropriation (special fund) .....	388	396	394
<b>Change in obligated balances:</b>				
72.40	Obligated balance, start of year .....			126
73.10	Total new obligations .....	381	390	388
73.20	Total outlays (gross) .....	-381	-264	-388
74.40	Obligated balance, end of year .....		126	126
<b>Outlays (gross), detail:</b>				
86.98	Outlays from mandatory balances .....	381	264	388
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	388	396	394
90.00	Outlays .....	381	264	388

The Bureau of Customs and Border Protection, Department of Homeland Security, collects duties assessed pursuant to a countervailing duty order, an antidumping duty order, or a finding under the Antidumping Act of 1921. Under a provision enacted in 2000, the Bureau of Customs and Border Protection, through the Treasury, currently distributes these duties to affected domestic producers. These distributions provide a significant additional subsidy to producers that already gain protection from the increased import prices provided by the tariffs. The authority to distribute assessments collected after October 1, 2007 has been repealed. Assessments collected before October 1, 2007 will be disbursed as if the authority had not been repealed.

CHECK FORGERY INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 20-4109-0-3-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
09.01 Reimbursable program .....	17	18	18
10.00 Total new obligations (object class 42.0) .....	17	18	18
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	3	7	7
22.00 New budget authority (gross) .....	21	18	18
23.90 Total budgetary resources available for obligation	24	25	25
23.95 Total new obligations .....	-17	-18	-18
24.40 Unobligated balance carried forward, end of year	7	7	7
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation .....	5	2	2
69.00 Spending authority from offsetting collections: Offsetting collections (cash) .....	16	16	16
70.00 Total new budget authority (gross) .....	21	18	18
<b>Change in obligated balances:</b>			
73.10 Total new obligations .....	17	18	18
73.20 Total outlays (gross) .....	-17	-18	-18
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	14	11	11
86.98 Outlays from mandatory balances .....	3	7	7
87.00 Total outlays (gross) .....	17	18	18
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources .....	-16	-16	-16
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	5	2	2
90.00 Outlays .....	1	2	2

This fund was established as a permanent, indefinite appropriation in order to maintain adequate funding of the Check Forgery Insurance Fund. The Fund facilitates timely payments for replacement Treasury checks necessitated due to a claim of forgery. The Fund recoups disbursements through reclamations made against banks negotiating forged checks.

To reduce hardships sustained by payees of Government checks that have been stolen and forged, settlement is made in advance of the receipt of funds from the endorsers of the checks. If the U.S. Treasury is unable to recover funds through reclamation procedures, the Fund sustains the loss.

P.L. 108-447 expanded the use of the fund to include payments made via electronic funds transfer (EFT). A technical correction to the Fund's statutes to ensure and clarify that the Fund can be utilized as a funding source for relief of administrative disbursing errors was enacted by section 119 of Division D of P.L. 110-161.

**Trust Funds**

CHEYENNE RIVER SIOUX TRIBE TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20-8209-0-7-306	2007 actual	2008 est.	2009 est.
01.00 Balance, start of year .....	43	50	58
01.99 Balance, start of year .....	43	50	58
Receipts:			
02.00 General Fund Payments, Lower Brule Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund .....	1	1	1
02.01 Earnings on Investments, Lower Brule Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund .....	1	1	1

02.02 General Fund Payments, Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund .....	4	4	4
02.03 Earnings on Investments, Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund .....	1	2	2
02.99 Total receipts and collections .....	7	8	8
04.00 Total: Balances and collections .....	50	58	66
Appropriations:			
05.00 Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund .....	-5	-5	-5
05.01 Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund .....	5	5	5
05.99 Total appropriations .....			
07.99 Balance, end of year .....	50	58	66

Program and Financing (in millions of dollars)

Identification code 20-8209-0-7-306	2007 actual	2008 est.	2009 est.
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.26 Appropriation (trust fund) .....	5	5	5
60.45 Portion precluded from balances .....	-5	-5	-5
62.50 Appropriation (total mandatory) .....			
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....			
<b>Memorandum (non-add) entries:</b>			
92.01 Total investments, start of year: Federal securities:			
Par value .....	45	52	57
92.02 Total investments, end of year: Federal securities:			
Par value .....	52	57	62

This schedule reflects the payments made to the Cheyenne River Sioux Tribe Terrestrial Wildlife Restoration Trust Fund and the Lower Brule Sioux Tribe Terrestrial Wildlife Restoration Trust Fund. Pursuant to section 604(b) of the Water Resources Development Act of 1999 (P.L. 106-53), after the funds are fully capitalized by deposits from the general fund of the Treasury (at a total level of \$57.4 million, excluding interest earnings), interest earned will be available to carry out the purposes of the funds. As of the end of 2007, \$45 million in payments had been deposited in the Trust Funds. Full capitalization is expected by 2011.

**FEDERAL FINANCING BANK**

*Federal Funds*

FEDERAL FINANCING BANK

Program and Financing (in millions of dollars)

Identification code 20-4521-0-4-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
09.01 Administrative expenses .....	5	5	5
09.02 Interest on borrowings from Treasury .....	737	699	858
09.03 Interest on borrowings from civil service retirement and disability fund .....	651	653	651
10.00 Total new obligations .....	1,393	1,357	1,514
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	778	228	1,134
22.00 New budget authority (gross) .....	1,621	2,263	2,121
22.60 Portion applied to repay debt .....	-778		
23.90 Total budgetary resources available for obligation	1,621	2,491	3,255
23.95 Total new obligations .....	-1,393	-1,357	-1,514
24.40 Unobligated balance carried forward, end of year	228	1,134	1,741
<b>New budget authority (gross), detail:</b>			
Mandatory:			
Spending authority from offsetting collections:			

69.00	Offsetting collections (cash) .....	1,889	2,263	2,121
69.47	Portion applied to repay debt .....	-268		
69.90	Spending authority from offsetting collections (total mandatory) .....	1,621	2,263	2,121
<b>Change in obligated balances:</b>				
73.10	Total new obligations .....	1,393	1,357	1,514
73.20	Total outlays (gross) .....	-1,393	-1,357	-1,514
<b>Outlays (gross), detail:</b>				
86.97	Outlays from new mandatory authority .....	1,393	1,357	1,514
<b>Offsets:</b>				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources .....	-1,889	-2,263	-2,121
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	-268		
90.00	Outlays .....	-496	-906	-607

**Summary of Budget Authority and Outlays**

(in millions of dollars)

	2007 actual	2008 est.	2009 est.
<b>Enacted/requested:</b>			
Budget Authority .....	-268		
Outlays .....	-496	-906	-607
<b>Legislative proposal, not subject to PAYGO:</b>			
Budget Authority .....			
Outlays .....			
<b>Total:</b>			
Budget Authority .....	-268		
Outlays .....	-496	-906	-607

The Federal Financing Bank (FFB) was created in 1973 to reduce the costs of certain Federal and federally assisted borrowing and to ensure the coordination of such borrowing from the public in a manner least disruptive to private financial markets and institutions. Prior to that time, many agencies borrowed directly from the private market to finance credit programs involving lending to the public at higher rates than on comparable Treasury securities. With the implementation of the Federal Credit Reform Act in 1992, however, agencies simply finance such loan programs through direct loan financing accounts that borrow directly from the Treasury. Therefore, FFB loans are now used primarily to finance direct agency activities such as construction of Federal buildings by the General Services Administration and activities of the U.S. Postal Service. In certain cases, the FFB finances Federal direct loans to the public that would otherwise be made by private lenders and fully guaranteed by a Federal agency.

Lending by the FFB may take one of three forms, depending on the authorizing statutes pertaining to a particular agency or program: (1) the FFB may purchase agency financial assets; (2) the FFB may acquire debt securities that the agency is otherwise authorized to issue to the public; and (3) the FFB may originate direct loans on behalf of an agency by disbursing loans directly to private borrowers and receiving repayments from the private borrower on behalf of the agency. Because law requires that transactions by the FFB be treated as a means of financing agency obligations, the budgetary effect of the third type of transaction is reflected in the budget in the following sequence: a loan by the FFB to the agency, a loan by the agency to a private borrower, a repayment by a private borrower to the agency, and a repayment by the agency to the FFB.

By law, the FFB receives substantially less interest each year on certain Department of Agriculture loans that it holds than it is contractually entitled to receive. For example, during 2007, as a result of this provision, the FFB received \$98 million less than it was contractually entitled to receive. This law, however, does not reduce the amount of interest the FFB owes on its corresponding loans from Treasury.

A change in the method of accounting for losses associated with the Cushion of Credit payments program, together with net income of \$533 million, resulted in an increase in the net position of the FFB to \$1.8 billion for 2006. In 2007, the FFB's net income was \$601 million, further increasing the net position to \$2.4 billion.

In addition to its authority to borrow from the Treasury, the FFB has the statutory authority to borrow up to \$15 billion from other sources. Any such borrowing is exempt from the statutory ceiling on Federal debt. FFB exercised this authority most recently in November 2004. In order to prolong Treasury's ability to operate under the then-\$7.4 trillion debt ceiling, the FFB issued \$14 billion of its own debt securities to the Civil Service Retirement and Disability Fund (CSRDF) in exchange for \$14 billion in special issue Treasury securities held by CSRDF. The FFB simultaneously redeemed these special issue Treasury securities with Treasury. This transaction extinguished \$14 billion in securities that Treasury had issued to Government accounts (the CSRDF). An equivalent amount of the FFB's own debt to Treasury was reduced. The FFB debt held by the CSRDF will be redeemed beginning in 2009.

The following table shows the annual net lending by the FFB by agency and program and the amount outstanding at the end of each year.

**NET LENDING AND LOANS OUTSTANDING, END OF YEAR**

	(in millions of dollars)		
	2007 actual	2008 est.	2009 est.
<b>A. Department of Agriculture:</b>			
1. Rural Utilities Service:			
Lending, net .....	320	1,493	1,404
Loans outstanding .....	25,604	27,097	28,501
<b>B. Department of Defense:</b>			
1. Defense working capital funds:			
Lending, net .....	-101	-53	-17
Loans outstanding .....	70	17	
<b>C. Department of Education:</b>			
1. Historically black colleges and universities:			
Lending, net .....	159	183	134
Loans outstanding .....	314	497	631
<b>D. Department of Housing and Urban Development:</b>			
1. Low-rent public housing:			
Lending, net .....	-93	-99	-99
Loans outstanding .....	791	692	593
<b>E. Department of the Interior:</b>			
1. Territory of the Virgin Islands:			
Lending, net .....	-2	-1	
Loans outstanding .....	1		
<b>F. Department of Transportation:</b>			
1. Railroad Revitalization and Regulatory Reform Act:			
Lending, net .....	.*	.*	.*
Loans outstanding .....	2	2	2
<b>G. Department of Veterans Affairs:</b>			
1. Transitional housing for homeless veterans:			
Lending, net .....	2		1
Loans outstanding .....	5	5	6
<b>H. General Services Administration:</b>			
1. Federal buildings fund:			
Lending, net .....	-28	-23	-62
Loans outstanding .....	2,120	2,097	2,035
<b>I. International Assistance Programs:</b>			
1. Foreign military sales credit:			
Lending, net .....	-187	-156	-135
Loans outstanding .....	836	680	545
<b>J. Small Business Administration:</b>			
1. Section 503 guaranteed loans:			
Lending, net .....	-10	-7	-5
Loans outstanding .....	17	10	5
<b>K. Postal Service:</b>			
Lending, net .....	2,100	841	1,554
Loans outstanding .....	4,200	5,041	6,595
<b>Total lending:</b>			
Lending, net .....	2,161	2,178	2,776
Loans outstanding .....	33,959	36,137	38,913

\*\$500,000 or less

FEDERAL FINANCING BANK—Continued

Balance Sheet (in millions of dollars)

Identification code 20-4521-0-4-803	2006 actual	2007 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	228	
Investments in US securities:		
1104 Agency securities, par .....	33,992	
1106 Receivables, net .....	453	
1999 Total assets .....	34,673	
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....	339	
2103 Borrowing from Treasury .....	17,621	
2103 Borrowing from Civil Service Retirement & Disability Fund ...	14,000	
2105 Unamortized Premium .....	348	
2999 Total liabilities .....	32,308	
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	2,365	
3999 Total net position .....	2,365	
4999 Total liabilities and net position .....	34,673	

Object Classification (in millions of dollars)

Identification code 20-4521-0-4-803	2007 actual	2008 est.	2009 est.
Reimbursable obligations:			
25.2 Other services .....	5	5	5
43.0 Interest and dividends .....	1,388	1,352	1,509
99.9 Total new obligations .....	1,393	1,357	1,514

FEDERAL FINANCING BANK

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-4521-2-4-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
09.02 Interest on borrowings from Treasury .....			-15
10.00 Total new obligations (object class 43.0) .....			-15
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....			-15
23.95 Total new obligations .....			15
<b>New budget authority (gross), detail:</b>			
Mandatory:			
69.00 Spending authority from offsetting collections: Offsetting collections (cash) .....			-15
<b>Change in obligated balances:</b>			
73.10 Total new obligations .....			-15
73.20 Total outlays (gross) .....			15
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....			-15
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources .....			15
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....			

The Budget includes a proposal to replace the Department of Agriculture Rural Utilities Service electric and telecommunications 100-percent guaranteed loans that are financed through the FFB with direct loans. The new direct loan program would utilize the Bureau of the Public Debt's process for financing Federal credit programs.

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Federal Funds

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

SALARIES AND EXPENSES

For necessary expenses of carrying out section 1111 of the Homeland Security Act of 2002, including hire of passenger motor vehicles, **[\$93,515,000] \$96,900,000**; of which not to exceed \$6,000 for official reception and representation expenses; not to exceed \$50,000 for cooperative research and development programs for laboratory services; and provision of laboratory assistance to State and local agencies with or without reimbursement. (*Department of the Treasury Appropriations Act, 2008.*)

Program and Financing (in millions of dollars)

Identification code 20-1008-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Protect the Public .....	46	46	48
00.02 Collect revenue .....	44	48	49
01.92 Total direct program .....	90	94	97
09.01 Reimbursable program .....	3	4	3
09.99 Total reimbursable program .....	3	4	3
10.00 Total new obligations .....	93	98	100
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	93	98	100
23.95 Total new obligations .....	-93	-98	-100
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	91	94	97
58.00 Spending authority from offsetting collections: Offsetting collections (cash) .....	2	4	3
70.00 Total new budget authority (gross) .....	93	98	100
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	19	19	22
73.10 Total new obligations .....	93	98	100
73.20 Total outlays (gross) .....	-92	-95	-100
73.40 Adjustments in expired accounts (net) .....	-1		
74.40 Obligated balance, end of year .....	19	22	22
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	77	80	83
86.93 Outlays from discretionary balances .....	15	15	17
87.00 Total outlays (gross) .....	92	95	100
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal Sources .....	-2	-4	-3
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	91	94	97
90.00 Outlays .....	90	91	97

The Alcohol and Tobacco Tax and Trade Bureau (TTB) enforces the Federal laws and regulations relating to alcohol and tobacco by working directly and in cooperation with others to: (1) Provide the most effective and efficient system for the collection of all revenue that is rightfully due, eliminate or prevent tax evasion and other criminal conduct, and provide high quality service while imposing the least regulatory burden; and (2) Prevent consumer deception, ensure that regulated alcohol and tobacco products comply with Federal commodity, safety, and distribution requirements, and provide high quality customer service.

**Object Classification** (in millions of dollars)

Identification code 20-1008-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	41	44	45
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	42	45	46
12.1 Civilian personnel benefits .....	11	12	11
21.0 Travel and transportation of persons .....	3	3	3
23.1 Rental payments to GSA .....	5	5	5
23.3 Communications, utilities, and miscellaneous charges .....	4	5	6
25.1 Advisory and assistance services .....	5		
25.2 Other services .....	7	22	22
25.3 Other purchases of goods and services from Government accounts .....	5		
25.7 Operation and maintenance of equipment .....	1		
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	6	1	3
99.0 Direct obligations .....	90	94	97
99.0 Reimbursable obligations .....	2	4	3
99.5 Below reporting threshold .....	1		
99.9 Total new obligations .....	93	98	100

**Employment Summary**

Identification code 20-1008-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct:</b>			
1001 Civilian full-time equivalent employment .....	523	533	525
<b>Reimbursable:</b>			
2001 Civilian full-time equivalent employment .....	10	15	15

**INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO**

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 20-5737-0-2-806	2007 actual	2008 est.	2009 est.
01.99 Balance, start of year .....			
<b>Receipts:</b>			
02.60 Deposits, Internal Revenue Collections for Puerto Rico .....	462	404	389
02.61 Deposits, Internal Revenue Collections for Puerto Rico—legislative proposal subject to PAYGO .....		75	102
02.99 Total receipts and collections .....	462	479	491
04.00 Total: Balances and collections .....	462	479	491
<b>Appropriations:</b>			
05.00 Internal Revenue Collections for Puerto Rico .....	-462	-404	-389
05.01 Internal Revenue Collections for Puerto Rico—legislative proposal subject to PAYGO .....		-75	-102
05.99 Total appropriations .....	-462	-479	-491
07.99 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 20-5737-0-2-806	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Internal revenue collections for Puerto Rico .....	462	404	389
10.00 Total new obligations (object class 41.0) .....	462	404	389
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	462	404	389
23.95 Total new obligations .....	-462	-404	-389
<b>New budget authority (gross), detail:</b>			
<b>Mandatory:</b>			
60.20 Appropriation (special fund) .....	462	404	389
<b>Change in obligated balances:</b>			
73.10 Total new obligations .....	462	404	389
73.20 Total outlays (gross) .....	-462	-404	-389

**Outlays (gross), detail:**

86.97 Outlays from new mandatory authority .....	462	404	389
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**Net budget authority and outlays:**

89.00 Budget authority .....	462	404	389
90.00 Outlays .....	462	404	389

**Summary of Budget Authority and Outlays**

(in millions of dollars)

	2007 actual	2008 est.	2009 est.
<b>Enacted/requested:</b>			
Budget Authority .....	462	404	389
Outlays .....	462	404	389
<b>Legislative proposal, subject to PAYGO:</b>			
Budget Authority .....		75	102
Outlays .....		75	102
<b>Total:</b>			
Budget Authority .....	462	479	491
Outlays .....	462	479	491

Excise taxes collected under the Internal Revenue laws of the United States on articles produced in Puerto Rico and either transported to the United States or consumed on the island are paid to Puerto Rico (26 U.S.C. 7652).

**INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO**

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 20-5737-4-2-806	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Internal collections for Puerto Rico .....		75	102
10.00 Total new obligations (object class 41.0) .....		75	102
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....		75	102
23.95 Total new obligations .....		-75	-102
<b>New budget authority (gross), detail:</b>			
<b>Mandatory:</b>			
60.20 Appropriation (special fund) .....		75	102
<b>Change in obligated balances:</b>			
73.10 Total new obligations .....		75	102
73.20 Total outlays (gross) .....		-75	-102
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....		75	102
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....		75	102
90.00 Outlays .....		75	102

Excise taxes are imposed on rum at the generally applicable distilled spirits rate of \$13.50 per proof gallon. These excise tax collections less estimated refunds, drawbacks, and certain administrative expenses are covered-over (transferred) to Puerto Rico and the Virgin Islands under a permanent legislative provision at the lesser of a rate of \$10.50 per proof gallon or the current rate of tax imposed on a proof gallon. The budget proposes to extend a temporary cover-over rate of \$13.25 per proof gallon through December 31, 2009. This proposal does not increase the total amount of excise taxes collected, but rather increases the portion of excise taxes that are covered-over to Puerto Rico and the Virgin Islands.

**BUREAU OF ENGRAVING AND PRINTING***Federal Funds*

## BUREAU OF ENGRAVING AND PRINTING FUND

## Program and Financing (in millions of dollars)

Identification code 20-4502-0-4-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
09.01 Currency program .....	554	525	554
09.03 Other programs .....	9	6	6
10.00 Total new obligations .....	563	531	560
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	96	111	112
22.00 New budget authority (gross) .....	578	532	568
23.90 Total budgetary resources available for obligation	674	643	680
23.95 Total new obligations .....	-563	-531	-560
24.40 Unobligated balance carried forward, end of year	111	112	120
<b>New budget authority (gross), detail:</b>			
Discretionary:			
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash) .....	572	538	568
58.10 Change in uncollected customer payments from Federal sources (unexpired) .....	6	-6	
58.90 Spending authority from offsetting collections (total discretionary) .....	578	532	568
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	68	64	69
73.10 Total new obligations .....	563	531	560
73.20 Total outlays (gross) .....	-561	-532	-568
74.00 Change in uncollected customer payments from Fed- eral sources (unexpired) .....	-6	6	
74.40 Obligated balance, end of year .....	64	69	61
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	561	532	568
<b>Offsets:</b>			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources .....		-6	
88.40 Non-Federal sources .....	-572	-532	-568
88.90 Total, offsetting collections (cash) .....	-572	-538	-568
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired) .....	-6	6	
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....	-11	-6	

The Bureau of Engraving and Printing (BEP) designs, manufactures, and supplies Federal Reserve notes and other security instruments for various Federal agencies. Beginning in 2005, the BEP was given legal authority to print currency for foreign countries upon approval of the State Department.

The Bureau's vision is to maintain its position as a world-class securities printer providing its customers and the public superior products through excellence in manufacturing and technological innovation. The Bureau strives to produce U.S. currency of the highest quality, as well as many other security documents issued by the federal Government. Other activities at the Bureau include engraving plates and dies; manufacturing inks used to print security products; purchasing materials, supplies and equipment; and storing and delivering products in accordance with the requirements of customers. In addition, the Bureau provides technical assistance and advice to other Federal agencies in the design and production of documents, which, because of their innate value or other characteristics, require counterfeit deterrence.

The Bureau's top priorities for FY 2009 include the continued re-tooling and retrofitting of the currency production process which will allow the BEP to integrate to a 50-subject manufacturing environment from the current 32-subject currency production format. This new equipment will ensure that the BEP continues to operate in an efficient and cost-effective manner. Another top priority for FY 2009 is the introduction of a new \$100 note. The new \$100 notes will contain enhanced security features including subtle background colors as well as a new overt counterfeit deterrent feature. The Federal Reserve will determine when the new note is issued to the public. Background colors help consumers, particularly those who are visually impaired, to tell the denominations apart. Because aggressive law enforcement, effective design, and public education are all essential components of a concerted anti-counterfeiting program, the Bureau will continue its work with the Advanced Counterfeit Deterrent Committee to research and develop future currency designs that will enhance and protect future notes.

The operations of the Bureau are currently financed by means of a revolving fund established in accordance with the provisions of Public Law 656, August 4, 1950 (31 U.S.C. 181), which requires the Bureau to be reimbursed by customer agencies for all costs of manufacturing products and services performed. The Bureau is also authorized to assess amounts to acquire capital equipment and provide for working capital needs.

**Balance Sheet** (in millions of dollars)

Identification code 20-4502-0-4-803	2006 actual	2007 actual
<b>ASSETS:</b>		
Non-Federal assets:		
1206 Receivables, net .....	33	33
1207 Advances and prepayments .....	4	4
Other Federal assets:		
1801 Cash and other monetary assets .....	165	165
1802 Inventories and related properties .....	84	84
1803 Property, plant and equipment, net .....	250	250
1901 Other assets—Machinery repair parts .....	17	17
1999 Total assets .....	553	553
<b>LIABILITIES:</b>		
2101 Federal liabilities: Accounts payable .....	29	29
Non-Federal liabilities:		
2201 Accounts payable .....	12	12
2206 Pension and other actuarial liabilities .....	60	60
2999 Total liabilities .....	101	101
<b>NET POSITION:</b>		
3100 Appropriated capital .....	32	32
3300 Cumulative results of operations .....	420	420
3999 Total net position .....	452	452
4999 Total liabilities and net position .....	553	553

**Object Classification** (in millions of dollars)

Identification code 20-4502-0-4-803	2007 actual	2008 est.	2009 est.
<b>Reimbursable obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	167	166	168
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....	13	12	13
11.9 Total personnel compensation .....	181	178	181
12.1 Civilian personnel benefits .....	46	47	47
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	3	2	2
23.3 Communications, utilities, and miscellaneous charges	12	13	15
24.0 Printing and reproduction .....	1	1	1
25.2 Other services .....	67	68	76
26.0 Supplies and materials .....	171	155	176
31.0 Equipment .....	80	65	60
99.9 Total new obligations .....	563	531	560

## Employment Summary

Identification code 20-4502-0-4-803	2007 actual	2008 est.	2009 est.
Reimbursable:			
2001 Civilian full-time equivalent employment .....	2,109	2,200	2,150

## UNITED STATES MINT

## Federal Funds

## UNITED STATES MINT

## UNITED STATES MINT PUBLIC ENTERPRISE FUND

Pursuant to section 5136 of title 31, United States Code, the United States Mint is provided funding through the United States Mint Public Enterprise Fund for costs associated with the production of circulating coins, numismatic coins, and protective services, including both operating expenses and capital investments. The aggregate amount of new liabilities and obligations incurred during fiscal year [2008] 2009 under such section 5136 for circulating coinage and protective service capital investments of the United States Mint shall not exceed [\$33,200,000] \$42,150,000. (*Department of the Treasury Appropriations Act, 2008.*)

## Program and Financing (in millions of dollars)

Identification code 20-4159-0-3-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
09.06 Total Operating .....	1,814	2,175	2,126
09.07 Circulating and Protection Capital .....	12	24	18
09.08 Numismatic Capital .....	10	21	19
10.00 Total new obligations .....	1,836	2,220	2,163
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	108	53	53
22.00 New budget authority (gross) .....	1,809	2,220	2,163
22.10 Resources available from recoveries of prior year obligations .....	15		
22.40 Capital transfer to general fund .....	-43		
23.90 Total budgetary resources available for obligation	1,889	2,273	2,216
23.95 Total new obligations .....	-1,836	-2,220	-2,163
24.40 Unobligated balance carried forward, end of year	53	53	53
<b>New budget authority (gross), detail:</b>			
Discretionary:			
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash) .....	1,865	2,220	2,163
58.10 Change in uncollected customer payments from Federal sources (unexpired) .....	-56		
58.90 Spending authority from offsetting collections (total discretionary) .....	1,809	2,220	2,163
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	118	203	203
73.10 Total new obligations .....	1,836	2,220	2,163
73.20 Total outlays (Gross) .....	-1,792	-2,220	-2,163
73.45 Recoveries of prior year obligations .....	-15		
74.00 Change in uncollected customer payments from Federal sources (unexpired) .....	56		
74.40 Obligated balance, end of year .....	203	203	203
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	1,792	2,220	2,163
<b>Offsets:</b>			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources .....	-10		
88.40 Total Operating .....	-1,605	-2,220	-2,163
88.45 Offsetting governmental collections (from non-Federal sources) .....	-250		
88.90 Total, offsetting collections (cash) .....	-1,865	-2,220	-2,163
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired) .....	56		

## Net budget authority and outlays:

89.00 Budget authority .....			
90.00 Outlays .....			-73

The United States Mint manufactures coins, sells numismatic and investment products, and provides security and asset protection. Public Law 104-52, dated November 19, 1995, enacted 5136, of Subchapter III of chapter 51 of subtitle IV of title 31, United States Code established the United States Mint Public Enterprise Fund (the Fund). The Mint submits annual audited business-type financial statements to the Secretary of the Treasury and to Congress in support of the operations of the revolving fund.

The operations of the Mint are divided into three major components: Circulating Coinage; Numismatic and Investment Products; and Protection. The Mint is credited with receipts from its circulating coinage operations equal to the full cost of producing and distributing the coins that are put into circulation, plus the depreciation of the Mint's plant and equipment on the basis of current replacement value. From that, the Mint pays its cost of operations, which includes production and distribution costs. The difference between the face value of the coins and these costs is considered an "other financing source" and is deposited as seigniorage to the general fund. In 2007, the Mint transferred \$825 million to the general fund. If any seigniorage was used to finance the Mint's capital acquisitions it would be recorded as budget authority in the year that funds are obligated for this purpose and as receipts over the life of the asset. No seigniorage has been used for this purpose in recent years.

*Circulating Coinage.*—This activity funds the manufacture of circulating coins for sale to the Federal Reserve System as determined by public demand. In 2009, this activity will manufacture 15.4 billion coins for sale to the Federal Reserve System.

In 2007, the United States Mint introduced a new Presidential \$1 Coin Program as authorized by the Presidential \$1 Coin Act of 2005 (Public Law 109-145). As required by legislation, the Presidential dollar coin specifications are similar to the Golden Dollar featuring Sacagawea and released into circulation at the rate of four different coin designs per year beginning in 2007 through 2018. Each coin design will honor former presidents of the United States in the order in which they served the nation.

*Numismatic and Investment Products.*—This activity funds the manufacture of numismatic and bullion coins, medals, and other products for sale to collectors and the general public. These coins include annual recurring programs such as proof and uncirculated sets, silver proof coins, the American Eagle gold and silver bullion uncirculated and proof coins, American Eagle platinum coins, 24-Karat gold coins, and national and historic medals. The activity also includes non-recurring programs for coins and medals which are legislated to commemorate specific events or individuals. In 2009, this activity will fund any pending commemorative coin program as legislated by Congress. In addition, the Fifty States Commemorative Coin Program Act authorized, beginning in 1999, the issuance of quarters for sale to the public and to the Federal Reserve System honoring each of the 50 states with a design emblematic of that state. These quarters are issued in the order of each state's admission to the Union. The Mint is producing five different state quarter designs each year resulting in a 10-year program. The 50 State Quarters Program will come to an end in December 2008. During the first three months of FY 2009, the United States Mint will continue to produce 2008 50 State Quarters. The obverse design of quarters produced during the remainder of FY 2009 will reflect the traditional obverse of quarters produced prior to 1999, and the reverse design of these quarters will be emblematic of the District of Columbia and each of the US

UNITED STATES MINT—Continued

UNITED STATES MINT PUBLIC ENTERPRISE FUND—Continued

territories. All coins produced for this program are considered to be numismatic products.

**Protection.**—This activity funds protection of the Government's stock of gold and silver bullion, coins, Mint employees and visitors, plant facilities and equipment, and all other Mint property against abuse, theft, damage, disorders, and all other unsafe or illegal practices by utilizing police officers and modern protective devices.

**Balance Sheet** (in millions of dollars)

Identification code 20-4159-0-3-803	2006 actual	2007 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	226	256
Investments in US securities:		
1106 Receivables, net .....	28	86
1107 Advances and prepayments .....	6	6
Other Federal assets:		
1802 Inventories and related properties .....	253	418
1803 Property, plant and equipment, net .....	233	218
1901 Other assets .....	10,509	10,508
1999 Total assets .....	11,255	11,492
<b>LIABILITIES:</b>		
2101 Federal liabilities: Accounts payable .....	62	67
Non-Federal liabilities:		
2201 Accounts payable .....	21	23
2207 Other .....	10,529	10,525
2999 Total liabilities .....	10,612	10,615
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	643	877
3999 Total net position .....	643	877
4999 Total liabilities and net position .....	11,255	11,492

**Object Classification** (in millions of dollars)

Identification code 20-4159-0-3-803	2007 actual	2008 est.	2009 est.
<b>Reimbursable obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	119	137	142
11.5 Other personnel compensation .....	21	15	15
11.9 Total personnel compensation .....	140	152	157
12.1 Civilian personnel benefits .....	28	46	46
21.0 Travel and transportation of persons .....	3	3	4
22.0 Transportation of things .....	26	29	29
23.1 Rental payments to GSA .....	1		
23.2 Rental payments to others .....	14	19	18
23.3 Communications, utilities, and miscellaneous charges .....	13	23	24
24.0 Printing and reproduction .....	3	4	4
25.2 Other services .....	97	204	165
26.0 Supplies and materials .....	1,489	1,696	1,679
31.0 Equipment .....	17	29	24
32.0 Land and structures .....	5	15	13
99.0 Reimbursable obligations .....	1,836	2,220	2,163
99.9 Total new obligations .....	1,836	2,220	2,163

**Employment Summary**

Identification code 20-4159-0-3-803	2007 actual	2008 est.	2009 est.
<b>Reimbursable:</b>			
2001 Civilian full-time equivalent employment .....	1,944	2,071	2,065

**BUREAU OF THE PUBLIC DEBT**

**Federal Funds**

BUREAU OF THE PUBLIC DEBT  
ADMINISTERING THE PUBLIC DEBT

For necessary expenses connected with any public-debt issues of the United States, **[\$182,871,000] \$187,054,000**, of which not to exceed \$2,500 shall be available for official reception and representation expenses, and of which not to exceed \$2,000,000 shall remain available until September 30, **[2010] 2011**, for systems modernization: *Provided*, That the sum appropriated herein from the general fund for fiscal year **[2008] 2009** shall be reduced by not more than \$10,000,000 as definitive security issue fees and Legacy Treasury Direct Investor Account Maintenance fees are collected, so as to result in a final fiscal year **[2008] 2009** appropriation from the general fund estimated at **[\$172,871,000] \$177,054,000**. In addition, **[\$70,000] \$90,000** to be derived from the Oil Spill Liability Trust Fund to reimburse the Bureau for administrative and personnel expenses for financial management of the Fund, as authorized by section 1012 of Public Law 101-380. (*Department of the Treasury Appropriations Act, 2008.*)

**Program and Financing** (in millions of dollars)

Identification code 20-0560-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Wholesale Securities Services .....	20	20	21
00.02 Government Agency Investment Services .....	14	15	15
00.03 Retail Securities Services .....	136	134	134
00.04 Summary Debt Accounting .....	7	7	7
09.01 Wholesale Securities Services .....	1	1	1
09.02 Government Agency Investment Services .....	3	4	4
09.03 Retail Securities Services .....	12	19	19
09.04 Summary Debt Accounting .....	1	1	1
10.00 Total new obligations .....	194	201	202
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	3	3	
22.00 New budget authority (gross) .....	193	198	202
22.30 Expired unobligated balance transfer to unexpired account .....	2		
23.90 Total budgetary resources available for obligation .....	198	201	202
23.95 Total new obligations .....	-194	-201	-202
23.98 Unobligated balance expiring or withdrawn .....	-1		
24.40 Unobligated balance carried forward, end of year .....	3		

**New budget authority (gross), detail:**

<b>Discretionary:</b>			
40.00 Appropriation .....	176	173	177
41.00 Transferred to other accounts .....	-2		
42.00 Transferred from other accounts .....	2		
43.00 Appropriation (total discretionary) .....	176	173	177
<b>Spending authority from offsetting collections:</b>			
58.00 Offsetting collections (cash) .....	13	15	15
58.00 Offsetting collections (user fees) .....	3	10	10
58.10 Change in uncollected customer payments from Federal sources (unexpired) .....	1		
58.90 Spending authority from offsetting collections (total discretionary) .....	17	25	25
70.00 Total new budget authority (gross) .....	193	198	202

**Change in obligated balances:**

72.40 Obligated balance, start of year .....	29	21	29
73.10 Total new obligations .....	194	201	202
73.20 Total outlays (gross) .....	-197	-193	-202
73.40 Adjustments in expired accounts (net) .....	-4		
74.00 Change in uncollected customer payments from Federal sources (unexpired) .....	-1		
74.40 Obligated balance, end of year .....	21	29	29

**Outlays (gross), detail:**

86.90 Outlays from new discretionary authority .....	177	177	181
86.93 Outlays from discretionary balances .....	20	16	21
87.00 Total outlays (gross) .....	197	193	202



<b>Offsets:</b>				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources .....	- 13	- 15	- 15
88.40	Non-Federal sources .....	- 3	- 10	- 10
88.90	Total, offsetting collections (cash) .....	- 16	- 25	- 25
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired) .....	- 1		
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	176	173	177
90.00	Outlays .....	181	168	177

The Bureau of the Public Debt (BPD) borrows the money needed to operate the Federal Government, accounts for the resulting debt, and provides reimbursable support services to federal agencies. BPD will continue to adopt technological advances to ensure that Public Debt's various information technology systems remain secure.

This appropriation provides funds for the conduct of all public debt operations, which is comprised of four main activities:

**Wholesale Securities Services.**—This program involves the announcement, auction, issuance and settlement of marketable Treasury bills, notes, bonds, and TIPS. It also provides an efficient infrastructure for the transfer, custody and redemption of these securities. BPD administers Treasury's regulations that provide investor protection and maintain the integrity, liquidity and efficiency of the government securities market.

**Government Agency Investment Services.**—This program supports Federal, State and local government agencies' investments in non-marketable Treasury securities as well as federal agency borrowings from Treasury. There are more than 230 federal trust and investment funds and, for 18 of the funds, Public Debt also acts for the Secretary in his role as managing trustee. These include some of the more recognizable Federal trust funds such as Social Security, Medicare, Unemployment, and Highway.

**Retail Securities Services.**—This program manages marketable and non-marketable securities held directly with Treasury by more than 50 million retail customers. Besides the issuance and redemption of securities, services include processing customer service requests of varying complexity. These functions are performed directly by Public Debt, by Federal Reserve Banks as fiscal agents of the United States, and by qualified agents that issue and redeem savings bonds and notes.

**Summary Debt Accounting.**—This program accurately accounts for and reports in a timely manner on the outstanding public debt and related interest expenses. The program provides daily information on the balance and composition of the public debt, and summary level accounts represent the control totals for dozens of subordinate investment systems.

**Object Classification** (in millions of dollars)

Identification code 20-0560-0-1-803	2007 actual	2008 est.	2009 est.	
<b>Direct obligations:</b>				
<b>Personnel compensation:</b>				
11.1	Full-time permanent .....	77	82	84
11.5	Other personnel compensation .....	4	3	3
11.9	Total personnel compensation .....	81	85	87
12.1	Civilian personnel benefits .....	22	23	25
21.0	Travel and transportation of persons .....	1	2	2
23.1	Rental payments to GSA .....	7	7	7
23.3	Communications, utilities, and miscellaneous charges .....	15	14	14
24.0	Printing and reproduction .....	2	2	2
25.2	Other services .....	25	18	16
25.3	Other purchases of goods and services from Gov- ernment accounts .....	11	10	11
25.4	Operation and maintenance of facilities .....	1	1	1

25.7	Operation and maintenance of equipment .....	4	4	4
26.0	Supplies and materials .....	3	2	2
31.0	Equipment .....	5	8	6
99.0	Direct obligations .....	177	176	177
99.0	Reimbursable obligations .....	16	24	24
99.5	Below reporting threshold .....	1	1	1
99.9	Total new obligations .....	194	201	202

**Employment Summary**

Identification code 20-0560-0-1-803	2007 actual	2008 est.	2009 est.	
<b>Direct:</b>				
1001	Civilian full-time equivalent employment .....	1,303	1,371	1,371
<b>Reimbursable:</b>				
2001	Civilian full-time equivalent employment .....	16	17	17

**REIMBURSEMENTS TO FEDERAL RESERVE BANKS**

**Program and Financing** (in millions of dollars)

Identification code 20-0562-0-1-803	2007 actual	2008 est.	2009 est.	
<b>Obligations by program activity:</b>				
00.01	Payments to Federal Reserve Banks .....	128	142	130
10.00	Total new obligations (object class 25.3) .....	128	142	130
<b>Budgetary resources available for obligation:</b>				
21.40	Unobligated balance carried forward, start of year .....		4	
22.00	New budget authority (gross) .....	128	138	130
22.10	Resources available from recoveries of prior year obli- gations .....	4		
23.90	Total budgetary resources available for obligation .....	132	142	130
23.95	Total new obligations .....	- 128	- 142	- 130
24.40	Unobligated balance carried forward, end of year .....	4		
<b>New budget authority (gross), detail:</b>				
<b>Mandatory:</b>				
60.00	Appropriation .....	128	138	130
<b>Change in obligated balances:</b>				
72.40	Obligated balance, start of year .....	32	34	38
73.10	Total new obligations .....	128	142	130
73.20	Total outlays (gross) .....	- 122	- 138	- 133
73.45	Recoveries of prior year obligations .....	- 4		
74.40	Obligated balance, end of year .....	34	38	35
<b>Outlays (gross), detail:</b>				
86.97	Outlays from new mandatory authority .....	94	104	98
86.98	Outlays from mandatory balances .....	28	34	35
87.00	Total outlays (gross) .....	122	138	133
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	128	138	130
90.00	Outlays .....	122	138	133

This fund was established by the Treasury, Postal Service and General Government Appropriations Act of 1991 (P.L. 101-509, 104 Stat. 1394) as a permanent, indefinite appropriation to allow the Bureau of the Public Debt to reimburse the Federal Reserve Banks for acting as fiscal agents of the Federal Government in support of financing the public debt.

**PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT**

**Program and Financing** (in millions of dollars)

Identification code 20-1710-0-1-803	2007 actual	2008 est.	2009 est.	
<b>Obligations by program activity:</b>				
00.01	Government losses in shipment .....	2	1	1
10.00	Total new obligations (object class 42.0) .....	2	1	1

PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-1710-0-1-803	2007 actual	2008 est.	2009 est.
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	2		
22.00 New budget authority (gross)		1	1
23.90 Total budgetary resources available for obligation	2	1	1
23.95 Total new obligations	-2	-1	-1
24.40 Unobligated balance carried forward, end of year			
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation		1	1
<b>Change in obligated balances:</b>			
73.10 Total new obligations	2	1	1
73.20 Total outlays (gross)	-2	-1	-1
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority		1	1
86.98 Outlays from mandatory balances	2		
87.00 Total outlays (gross)	2	1	1
<b>Net budget authority and outlays:</b>			
89.00 Budget authority		1	1
90.00 Outlays	2	1	1

This account was created as self-insurance to cover losses in shipment of Government property such as coins, currency, securities, certain losses incurred by the Postal Service, and losses in connection with the redemption of savings bonds. Approximately 1,100 claims are paid annually.

**INTERNAL REVENUE SERVICE**

The Internal Revenue Service (IRS) provides taxpayers top-quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. This mission demands a safe and modernized infrastructure and capabilities to effectively and efficiently collect taxes while minimizing taxpayer burden. The IRS strategic goals are:

*Improve Taxpayer Service.*—Help people understand their tax obligations and make it easier for them to pay their taxes;

*Enhance Enforcement of the Tax Law.*—Ensure all taxpayers meet their tax obligations, so that when they pay their taxes, they can be confident their neighbors and competitors are also doing the same; and

*Modernize the IRS through its People, Processes and Technology.*—Manage resources and technology to achieve service and enforcement strategic goals.

One of the priorities of the Administration is reducing the tax gap (the difference between taxes paid and taxes owed). In August of 2007, the IRS published *Reducing the Federal Tax Gap: A Report on Improving Voluntary Compliance* (see [www.irs.gov/pub/irs-news/tax-gap-report-final-080207-linked.pdf](http://www.irs.gov/pub/irs-news/tax-gap-report-final-080207-linked.pdf)) That and chapter 13, Stewardship in the Analytical Perspectives volume of the 2009 Budget lay out a multi-year seven-part strategy to improve compliance without imposing undue burdens on taxpayers. The Budget provides \$11,362 million for the IRS to make progress in implementing this strategy.

*Enforcement Program.*—The 2009 Budget includes \$7,487 million for the enforcement program. The IRS Enforcement Program is funded in the Enforcement and Operations Support appropriations. As in the past three Budget requests, the Administration proposes to include these enforcement increases as a Budget Enforcement Act program integrity cap

adjustment (see chapter 15, Budget Reform Proposals in the Analytical Perspectives volume of the 2009 Budget). In addition, the Budget proposes to provide the IRS with flexibility to transfer up to one percent of enforcement related operations support funds to taxpayer service related support activities. This flexibility is required to account for allocation changes within the operations support appropriation.

In 2007, the IRS collected \$2.7 trillion in taxes, 96 percent of total federal government receipts. The IRS improved tax compliance by increasing government receipts through enforcement and enhancing taxpayer service. From 2001 to 2007, the IRS increased revenue from its enforcement programs by 75 percent from \$33.8 billion to an all-time high of \$59.2 billion, yielding a 5.6 to 1 return on investment for all IRS activities in 2007. Revenue growth has been greatest in the areas of corporate taxes and high income individual taxes. In 2009, as part of the tax gap reduction effort, the Budget increases funding for enforcement by \$490 million. This includes \$358 million for new enforcement initiatives and \$132 million in cost increases. The IRS estimates that once fully implemented (2011), these new initiatives will result in an additional \$2 billion in annual collections of delinquent tax debt. Improved enforcement will also encourage voluntary compliance, which will further increase revenue.

The IRS will continue efforts to improve enforcement efficiency through streamlining and centralizing work processes, improving workload selection techniques, and implementing initiatives to reduce cycle time by refining case selection criteria. The IRS will enhance coverage of high-risk compliance areas, as well as further address the tax gap associated with small business and self-employed taxpayers. Enforcement efforts will focus on critical reporting, filing and payment compliance programs, and will highlight abusive tax avoidance transactions and high income individual examinations involving pass-through entities (e.g. partnerships, trusts). The IRS will continue to reengineer its examination and collection procedures to reduce time, increase yield, and expand coverage.

*Taxpayer Service Program.*—Helping the public understand its tax reporting and payment obligations is a cornerstone of taxpayer compliance. The 2009 Budget includes \$3,636 million aimed at continuing to improve both the quality and efficiency of taxpayer service programs. The IRS Service Program is funded in the Taxpayer Service and Operations Support appropriations.

In 2009, the IRS will increase self-service applications, continue to ensure web navigation is user-friendly, and also improve the quality and accuracy of its telephone responses. As a result of recent technology enhancements, including using e-File and payment, e-services, and the IRS website, more taxpayers reach the IRS through the internet. For example, in 2007, more than 1.35 billion web pages were viewed on the [www.irs.gov](http://www.irs.gov) website and more than 32.1 million taxpayers checked their refund status by accessing “Where’s My Refund?” on the IRS website. Taxpayers can also use automated features found at 1-800-829-1040. In addition, efforts to increase electronic filing will continue by adding new forms and schedules to the business electronic portfolio and leveraging partner organizations such as state taxing authorities.

*Modernization Program.*—The Budget continues funding for the Business Systems Modernization program to give IRS employees the technology tools they need to continue to administer and improve both service and enforcement. The Budget provides \$223 million for continued investments in modernized taxpayer databases and electronic filing systems.

If an economic growth package includes tax provisions that affect IRS and FMS operations, one-time mandatory spending authority for 2008 will be proposed for these accounts.

**Federal Funds**

INTERNAL REVENUE SERVICE  
TAXPAYER SERVICES

For necessary expenses of the Internal Revenue Service to provide taxpayer services, including pre-filing assistance and education, filing and account services, taxpayer advocacy services, and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, \$2,150,000,000, of which [not less than \$3,000,000] up to \$4,100,000 shall be for the Tax Counseling for the Elderly Program, of which [not less than \$9,000,000] \$8,000,000 shall be available for low-income taxpayer clinic grants[, of which not less than \$8,000,000, to remain available until September 30, 2009, shall be available to establish and administer a Community Volunteer Income Tax Assistance matching grants demonstration program for tax return preparation assistance, and of which not less than \$177,000,000 shall be available for operating expenses of the Taxpayer Advocate Service]. (Department of the Treasury Appropriations Act, 2008.)

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 20-0912-0-1-803	2007 actual	2008 est.	2009 est.
01.00 Balance, start of year	99	128	38
01.99 Balance, start of year	99	128	38
<b>Receipts:</b>			
02.20 New Installment Agreements, IRS Miscellaneous Retained Fees	102	101	105
02.21 Restructured Installment Agreements, IRS Miscellaneous Retained Fees	20	23	23
02.22 General User Fees, IRS Miscellaneous Retained Fees	38	38	37
02.60 Enrolled Agent Fee Increase, IRS Miscellaneous Retained Fees	7	6	5
02.99 Total receipts and collections	167	168	170
04.00 Total: Balances and collections	266	296	208
<b>Appropriations:</b>			
05.00 Taxpayer Services	-65	-96	-127
05.01 Enforcement	-6	-59	
05.02 Operations Support	-67	-103	-51
05.99 Total appropriations	-138	-258	-178
07.99 Balance, end of year	128	38	30

**Program and Financing** (in millions of dollars)

Identification code 20-0912-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Pre-filing taxpayer assistance and education	575	645	617
00.02 Filing and account services	1,632	1,601	1,660
00.03 Shared Service support	27		
00.04 General management and administration	2		
01.00 Subtotal, direct programs	2,236	2,246	2,277
09.01 Reimbursable program	21	22	22
10.00 Total new obligations	2,257	2,268	2,299
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	16	6	6
22.00 New budget authority (gross)	2,224	2,268	2,299
22.30 Expired unobligated balance transfer to unexpired account	28		
23.90 Total budgetary resources available for obligation	2,268	2,274	2,305
23.95 Total new obligations	-2,257	-2,268	-2,299
23.98 Unobligated balance expiring or withdrawn	-5		
24.40 Unobligated balance carried forward, end of year	6	6	6
<b>New budget authority (gross), detail:</b>			
<b>Discretionary:</b>			
40.00 Appropriation	2,157	2,150	2,150
41.00 Transferred to other accounts	-19		
43.00 Appropriation (total discretionary)	2,138	2,150	2,150
58.00 Spending authority from offsetting collections: Offsetting collections (cash)	21	22	22
<b>Mandatory:</b>			
60.20 Appropriation (special fund)	65	96	127

70.00 Total new budget authority (gross)	2,224	2,268	2,299
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year	450	238	239
73.10 Total new obligations	2,257	2,268	2,299
73.20 Total outlays (gross)	-2,391	-2,267	-2,299
73.40 Adjustments in expired accounts (net)	-79		
74.10 Change in uncollected customer payments from Federal sources (expired)	1		
74.40 Obligated balance, end of year	238	239	239
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority	2,003	1,999	1,999
86.93 Outlays from discretionary balances	323	172	173
86.97 Outlays from new mandatory authority	65	96	127
87.00 Total outlays (gross)	2,391	2,267	2,299
<b>Offsets:</b>			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources	-5	-4	-4
88.40 Non-Federal sources	-24	-18	-18
88.90 Total, offsetting collections (cash)	-29	-22	-22
Against gross budget authority only:			
88.96 Portion of offsetting collections (cash) credited to expired accounts	8		
<b>Net budget authority and outlays:</b>			
89.00 Budget authority	2,203	2,246	2,277
90.00 Outlays	2,362	2,245	2,277

This appropriation provides resources for taxpayer service programs, including forms and publications; processing of tax returns and related documents; filing and account services; taxpayer advocacy services; and assisting taxpayers to understand their tax obligations, correctly file their returns, and pay taxes due in a timely manner.

**Object Classification** (in millions of dollars)

Identification code 20-0912-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent	1,108	1,176	1,237
11.3 Other than full-time permanent	339	319	321
11.5 Other personnel compensation	99	82	84
11.9 Total personnel compensation	1,546	1,577	1,642
12.1 Civilian personnel benefits	429	434	414
13.0 Benefits for former personnel	9	9	5
21.0 Travel and transportation of persons	32	31	29
22.0 Transportation of things	5	6	7
23.3 Communications, utilities, and miscellaneous charges	30	5	5
24.0 Printing and reproduction	10	9	9
25.1 Advisory and assistance services	42	24	25
25.2 Other services	32	100	100
25.3 Other purchases of goods and services from Government accounts	66	14	14
25.4 Operation and maintenance of facilities	7		
25.7 Operation and maintenance of equipment	1	1	1
25.8 Subsistence and support of persons	2	1	1
26.0 Supplies and materials	11	12	12
31.0 Equipment	1	1	1
32.0 Land and structures	4		
41.0 Grants, subsidies, and contributions	12	21	12
99.0 Direct obligations	2,236	2,246	2,277
99.0 Reimbursable obligations	20	21	22
99.5 Below reporting threshold	1	1	
99.9 Total new obligations	2,257	2,268	2,299

**Employment Summary**

Identification code 20-0912-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct:</b>			
1001 Civilian full-time equivalent employment	31,908	30,956	30,792
<b>Reimbursable:</b>			

INTERNAL REVENUE SERVICE—Continued  
TAXPAYER SERVICES—Continued  
Employment Summary—Continued

Identification code 20-0912-0-1-803	2007 actual	2008 est.	2009 est.
2001 Civilian full-time equivalent employment .....	310	327	341

ENFORCEMENT

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Internal Revenue Service to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws and other financial crimes, [to] for the purchase (for police-type use, not to exceed 850) and hire of passenger motor vehicles (31 U.S.C. 1343(b)), and to provide other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, [\$4,780,000,000] \$5,117,267,000, of which not less than \$57,252,000 shall be for the Interagency Crime and Drug Enforcement program: *Provided*, That up to \$10,000,000 may be transferred as necessary from this account to the Internal Revenue Service, "Operations Support" [appropriations] solely for the purposes of the Interagency Crime and Drug Enforcement program: *Provided further*, That this transfer authority shall be in addition to any other transfer authority provided in this Act. (*Department of the Treasury Appropriations Act, 2008.*)

Program and Financing (in millions of dollars)

Identification code 20-0913-0-1-999	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Investigations .....	573	594	603
00.02 Exam and Collections .....	3,944	4,097	4,364
00.03 Regulatory .....	146	148	150
01.00 Subtotal, Direct program .....	4,663	4,839	5,117
09.01 Reimbursable program .....	42	43	44
10.00 Total new obligations .....	4,705	4,882	5,161

<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	2	5	5
22.00 New budget authority (gross) .....	4,715	4,882	5,161
22.30 Expired unobligated balance transfer to unexpired account .....	4		
23.90 Total budgetary resources available for obligation .....	4,721	4,887	5,166
23.95 Total new obligations .....	-4,705	-4,882	-5,161
23.98 Unobligated balance expiring or withdrawn .....	-11		
24.40 Unobligated balance carried forward, end of year .....	5	5	5

<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	4,742	4,780	5,117
41.00 Transferred to other accounts .....	-79		
43.00 Appropriation (total discretionary) .....	4,663	4,780	5,117
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash) .....	29	43	44
58.10 Change in uncollected customer payments from Federal sources (unexpired) .....	13		
58.90 Spending authority from offsetting collections (total discretionary) .....	42	43	44
Mandatory:			
60.20 Appropriation (special fund) .....	6	59	
62.00 Transferred from other accounts .....	4		
62.50 Appropriation (total mandatory) .....	10	59	
70.00 Total new budget authority (gross) .....	4,715	4,882	5,161

<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	317	286	285
73.10 Total new obligations .....	4,705	4,882	5,161
73.20 Total outlays (gross) .....	-4,711	-4,883	-5,146
73.40 Adjustments in expired accounts (net) .....	-25		
74.00 Change in uncollected customer payments from Federal sources (unexpired) .....	-13		

74.10 Change in uncollected customer payments from Federal sources (expired) .....	13		
74.40 Obligated balance, end of year .....	286	285	300

Outlays (gross), detail:

86.90 Outlays from new discretionary authority .....	4,410	4,537	4,855
86.93 Outlays from discretionary balances .....	295	287	287
86.97 Outlays from new mandatory authority .....	6	55	
86.98 Outlays from mandatory balances .....		4	4
87.00 Total outlays (gross) .....	4,711	4,883	5,146

Offsets:

Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources .....	-43	-41	-42
88.40 Non-Federal sources .....	-5	-2	-2
88.90 Total, offsetting collections (cash) .....	-48	-43	-44
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired) .....	-13		
88.96 Portion of offsetting collections (cash) credited to expired accounts .....	19		

Net budget authority and outlays:

89.00 Budget authority .....	4,673	4,839	5,117
90.00 Outlays .....	4,663	4,840	5,102

This appropriation provides resources for the examination of tax returns both domestic and international; the administrative and judicial settlement of taxpayer appeals of examination findings; technical rulings; monitoring employee pension plans; determining qualifications of organizations seeking tax-exempt status; examining tax returns of exempt organizations; enforcing statutes relating to detection and investigation of criminal violations of the internal revenue laws; identifying under reporting of tax obligations; securing unfiled tax returns; and collecting unpaid accounts.

Object Classification (in millions of dollars)

Identification code 20-0913-0-1-999	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	3,212	3,280	3,491
11.3 Other than full-time permanent .....	78	87	89
11.5 Other personnel compensation .....	139	146	156
11.8 Special personal services payments .....	15	17	18
11.9 Total personnel compensation .....	3,444	3,530	3,754
12.1 Civilian personnel benefits .....	910	920	987
13.0 Benefits for former personnel .....	2		
21.0 Travel and transportation of persons .....	128	157	184
22.0 Transportation of things .....	3	7	7
23.3 Communications, utilities, and miscellaneous charges .....	5	5	5
24.0 Printing and reproduction .....	6	5	6
25.1 Advisory and assistance services .....	27	37	32
25.2 Other services .....	46	96	65
25.3 Other purchases of goods and services from Government accounts .....	40	34	27
25.5 Research and development contracts .....	4	3	3
25.7 Operation and maintenance of equipment .....	4	2	2
25.8 Subsistence and support of persons .....		4	4
26.0 Supplies and materials .....	24	29	31
31.0 Equipment .....	13	5	5
42.0 Insurance claims and indemnities .....	4		
91.0 Unvouchered .....	2	5	5
99.0 Direct obligations .....	4,662	4,839	5,117
99.0 Reimbursable obligations .....	40	40	42
99.5 Below reporting threshold .....	3	3	2
99.9 Total new obligations .....	4,705	4,882	5,161

Employment Summary

Identification code 20-0913-0-1-999	2007 actual	2008 est.	2009 est.
<b>Direct:</b>			
1001 Civilian full-time equivalent employment .....	47,842	47,349	49,792

Reimbursable:				
2001	Civilian full-time equivalent employment .....	116	120	125

HEALTH INSURANCE TAX CREDIT ADMINISTRATION

For expenses necessary to implement the health insurance tax credit included in the Trade Act of 2002 (Public Law 107-210), **[\$15,235,000] \$15,406,000.** (Department of the Treasury Appropriations Act, 2008.)

Program and Financing (in millions of dollars)

Identification code 20-0928-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Health Coverage Tax Credit .....	15	15	15
10.00 Total new obligations .....	15	15	15
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	15	15	15
23.95 Total new obligations .....	-15	-15	-15
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	15	15	15
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	18	15	15
73.10 Total new obligations .....	15	15	15
73.20 Total outlays (gross) .....	-18	-15	-15
74.40 Obligated balance, end of year .....	15	15	15
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	1	11	11
86.93 Outlays from discretionary balances .....	17	4	4
87.00 Total outlays (gross) .....	18	15	15
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	15	15	15
90.00 Outlays .....	18	15	15

This appropriation provides operating resources to administer the advance payment feature of the Trade Adjustment Assistance health insurance tax credit program, which assists dislocated workers with their health insurance premiums. The tax credit program was enacted by the Trade Act of 2002 (P.L. 107-210) and became effective in August of 2003.

Object Classification (in millions of dollars)

Identification code 20-0928-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	2	2
25.2 Other services .....	12	12	12
99.0 Direct obligations .....	13	14	14
99.5 Below reporting threshold .....	2	1	1
99.9 Total new obligations .....	15	15	15

Employment Summary

Identification code 20-0928-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct:</b>			
1001 Civilian full-time equivalent employment .....	10	17	16

OPERATIONS SUPPORT

For necessary expenses of the Internal Revenue Service to [operate and] support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security;

the hire of passenger motor vehicles (31 U.S.C. 1343(b)); and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; **[\$3,680,059,000] \$3,856,172,000**, of which up to \$75,000,000 shall remain available until September 30, **[2009] 2010**, for information technology support; of which not to exceed \$1,000,000 shall remain available until September 30, **[2010] 2011**, for research; of which not [less than \$2,000,000] to exceed \$1,600,000 shall be for the Internal Revenue Service Oversight Board; and of which not to exceed \$25,000 shall be for official reception and representation. (Department of the Treasury Appropriations Act, 2008.)

Program and Financing (in millions of dollars)

Identification code 20-0919-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.02 Information services .....	1,629	1,737	1,764
00.03 Shared Services and Support .....	1,155	1,186	1,244
00.04 Infrastructure .....	833	860	899
01.00 Subtotal, direct programs .....	3,617	3,783	3,907
09.01 Reimbursable program .....	28	41	42
10.00 Total new obligations .....	3,645	3,824	3,949
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	28	44	44
22.00 New budget authority (gross) .....	3,664	3,824	3,949
22.10 Resources available from recoveries of prior year obligations .....	1		
22.30 Expired unobligated balance transfer to unexpired account .....	11		
23.90 Total budgetary resources available for obligation .....	3,704	3,868	3,993
23.95 Total new obligations .....	-3,645	-3,824	-3,949
23.98 Unobligated balance expiring or withdrawn .....	-15		
24.40 Unobligated balance carried forward, end of year .....	44	44	44
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	3,471	3,680	3,856
42.00 Transferred from other accounts .....	98		
43.00 Appropriation (total discretionary) .....	3,569	3,680	3,856
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash) .....	20	41	42
58.10 Change in uncollected customer payments from Federal sources (unexpired) .....	8		
58.90 Spending authority from offsetting collections (total discretionary) .....	28	41	42
Mandatory:			
60.20 Appropriation (special fund) .....	67	103	51
70.00 Total new budget authority (gross) .....	3,664	3,824	3,949
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	572	753	826
73.10 Total new obligations .....	3,645	3,824	3,949
73.20 Total outlays (gross) .....	-3,417	-3,751	-3,922
73.40 Adjustments in expired accounts (net) .....	-38		
73.45 Recoveries of prior year obligations .....	-1		
74.00 Change in uncollected customer payments from Federal sources (unexpired) .....	-8		
74.40 Obligated balance, end of year .....	753	826	853
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	2,884	3,198	3,350
86.93 Outlays from discretionary balances .....	468	452	519
86.97 Outlays from new mandatory authority .....	65	99	49
86.98 Outlays from mandatory balances .....		2	4
87.00 Total outlays (gross) .....	3,417	3,751	3,922
<b>Offsets:</b>			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources .....	-16	-32	-33
88.40 Non-Federal sources .....	-8	-9	-9
88.90 Total, offsetting collections (cash) .....	-24	-41	-42
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired) .....	-8		

## OPERATIONS SUPPORT—Continued

## Program and Financing (in millions of dollars)—Continued

Identification code 20-0919-0-1-803	2007 actual	2008 est.	2009 est.
88.96 Portion of offsetting collections (cash) credited to expired accounts .....	4		
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	3,636	3,783	3,907
90.00 Outlays .....	3,393	3,710	3,880

This appropriation provides resources for support functions that are essential to the successful operation of IRS programs. These functions include: overall planning and direction of the IRS; shared service support related to facilities maintenance, rent payments, printing, postage and security; resources for headquarters management activities such as communications and liaison, finance, human resources, Equal Employment Opportunity and diversity; research and statistics of income; and necessary expenses for telecommunication support and the development and maintenance of IRS operational information systems.

## Object Classification (in millions of dollars)

Identification code 20-0919-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	932	960	978
11.3 Other than full-time permanent .....	13	22	22
11.5 Other personnel compensation .....	29	31	32
11.9 Total personnel compensation .....	974	1,013	1,032
12.1 Civilian personnel benefits .....	293	320	327
13.0 Benefits for former personnel .....	47	47	49
21.0 Travel and transportation of persons .....	35	35	37
22.0 Transportation of things .....	19	20	21
23.1 Rental payments to GSA .....	619	645	670
23.2 Rental payments to others .....	4		
23.3 Communications, utilities, and miscellaneous charges .....	366	379	405
24.0 Printing and reproduction .....	54	54	55
25.1 Advisory and assistance services .....	101	92	93
25.2 Other services .....	454	450	445
25.3 Other purchases of goods and services from Government accounts .....	87	59	64
25.4 Operation and maintenance of facilities .....	141	169	181
25.5 Research and development contracts .....	3	5	5
25.6 Medical care .....	12	10	11
25.7 Operation and maintenance of equipment .....	68	68	70
25.8 Subsistence and support of persons .....		1	1
26.0 Supplies and materials .....	15	30	31
31.0 Equipment .....	297	333	361
32.0 Land and structures .....	26	52	48
42.0 Insurance claims and indemnities .....	1	1	1
99.0 Direct obligations .....	3,616	3,783	3,907
99.0 Reimbursable obligations .....	28	40	40
99.5 Below reporting threshold .....	1	1	2
99.9 Total new obligations .....	3,645	3,824	3,949

## Employment Summary

Identification code 20-0919-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct:</b>			
1001 Civilian full-time equivalent employment .....	11,904	12,181	11,989
<b>Reimbursable:</b>			
2001 Civilian full-time equivalent employment .....	272	176	184

## BUSINESS SYSTEMS MODERNIZATION

For necessary expenses of the Internal Revenue Service's business systems modernization program, [\$267,090,000] \$222,664,000, to remain available until September 30, [2010] 2011, for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including related

Internal Revenue Service labor costs, and contractual costs associated with operations authorized by 5 U.S.C. 3109: *Provided*, That, with the exception of labor costs, none of these funds may be obligated until the Internal Revenue Service submits to the Committees on Appropriations[, and such Committees approve,] a plan for expenditure that: (1) meets the capital planning and investment control review requirements established by the Office of Management and Budget, including Circular A-11; (2) complies with the Internal Revenue Service's enterprise architecture, including the modernization blueprint; (3) conforms with the Internal Revenue Service's enterprise life cycle methodology; (4) is approved by the Internal Revenue Service, the Department of the Treasury, and the Office of Management and Budget; (5) has been reviewed by the Government Accountability Office; and (6) complies with the acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government. (*Department of the Treasury Appropriations Act, 2008.*)

## Program and Financing (in millions of dollars)

Identification code 20-0921-0-1-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Business Systems Modernization .....	234	246	230
10.00 Total new obligations .....	234	246	230
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	102	83	104
22.00 New budget authority (gross) .....	213	267	223
22.10 Resources available from recoveries of prior year obligations .....	3		
23.90 Total budgetary resources available for obligation .....	318	350	327
23.95 Total new obligations .....	-234	-246	-230
23.98 Unobligated balance expiring or withdrawn .....	-1		
24.40 Unobligated balance carried forward, end of year .....	83	104	97
<b>New budget authority (gross), detail:</b>			
<b>Discretionary:</b>			
40.00 Appropriation .....	213	267	223
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	158	124	148
73.10 Total new obligations .....	234	246	230
73.20 Total outlays (gross) .....	-257	-222	-238
73.40 Adjustments in expired accounts (net) .....	-8		
73.45 Recoveries of prior year obligations .....	-3		
74.40 Obligated balance, end of year .....	124	148	140
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	91	107	89
86.93 Outlays from discretionary balances .....	166	115	149
87.00 Total outlays (gross) .....	257	222	238
<b>Offsets:</b>			
<b>Against gross budget authority and outlays:</b>			
88.40 Offsetting collections (cash) from: Non-Federal sources .....	-1		
<b>Against gross budget authority only:</b>			
88.96 Portion of offsetting collections (cash) credited to expired accounts .....	1		
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	213	267	223
90.00 Outlays .....	256	222	238

This appropriation provides resources for revamping IRS business practices and acquiring new technology. The IRS uses a formal methodology to evaluate, prioritize, approve, and fund its portfolio of business systems modernization investments. This methodology provides a documented, repeatable, and measurable process for managing investments throughout their life cycle. The process is reviewed by the Government Accountability Office on a regular basis as part of the submission requirements for expenditure plans submitted to the House and Senate Committees on Appropriations.

In 2009, the IRS business systems modernization efforts will continue to focus on key tax administration systems that provide additional benefits to taxpayers and IRS employees: the Customer Account Data Engine (CADE); Accounts Management Services (AMS); and Modernized e-File. Expansion of CADE will allow IRS to process millions of additional returns on modernized systems and provide faster refunds. AMS will create an interface to allow IRS employees to manage more complex returns in CADE and will improve productivity for service and enforcement employees. Finally, Modernized e-File will bring 1040 returns into the new electronic filing platform.

**Object Classification** (in millions of dollars)

Identification code 20-0921-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	37	36	34
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	39	38	36
12.1 Civilian personnel benefits .....	8	8	8
25.2 Other services .....	174	171	160
25.7 Operation and maintenance of equipment .....	5	9	8
31.0 Equipment .....	8	20	18
99.9 Total new obligations .....	234	246	230

**Employment Summary**

Identification code 20-0921-0-1-803	2007 actual	2008 est.	2009 est.
<b>Direct:</b>			
1001 Civilian full-time equivalent employment .....	353	358	333

**PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX**

**Program and Financing** (in millions of dollars)

Identification code 20-0906-0-1-609	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Direct program activity .....	38,274	39,463	41,022
10.00 Total new obligations (object class 41.0) .....	38,274	39,463	41,022
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	38,274	39,463	41,022
23.95 Total new obligations .....	-38,274	-39,463	-41,022
<b>New budget authority (gross), detail:</b>			
<b>Mandatory:</b>			
60.00 Appropriation .....	38,274	39,463	41,022
<b>Change in obligated balances:</b>			
73.10 Total new obligations .....	38,274	39,463	41,022
73.20 Total outlays (gross) .....	-38,274	-39,463	-41,022
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	38,274	39,463	41,022
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	38,274	39,463	41,022
90.00 Outlays .....	38,274	39,463	41,022

**Summary of Budget Authority and Outlays**

(in millions of dollars)

	2007 actual	2008 est.	2009 est.
<b>Enacted/requested:</b>			
Budget Authority .....	38,274	39,463	41,022
Outlays .....	38,274	39,463	41,022
<b>Legislative proposal, subject to PAYGO:</b>			
Budget Authority .....			-40
Outlays .....			-40

<b>Total:</b>			
Budget Authority .....	38,274	39,463	40,982
Outlays .....	38,274	39,463	40,982

As provided by law, there are instances wherein the earned income tax credit (EITC) exceeds the amount of tax liability owed through the individual income tax system, resulting in an additional payment to the tax filer. The EITC was originally authorized by the Tax Reduction Act of 1975 (Public Law 94-12) and made permanent by the Revenue Adjustment Act of 1978 (Public Law 95-600). The Tax Reform Act of 1986 and the Omnibus Budget Reconciliation Acts of 1990 and 1993 increased the credit amount and expanded the eligibility for the EITC.

The Budget proposes to permanently extend the EITC provisions in the Economic Growth and Tax Relief Reconciliation Act of 2001, which sunset on December 31, 2010. These provisions reduce EITC-related marriage penalties, simplify certain eligibility criteria for the credit, and allow the IRS to use more cost-efficient procedures to deny questionable EITC claims. The Budget also proposes to clarify the definition of qualifying child for child-related tax benefits, including the EITC and the child tax credit. In addition, the Budget proposes to simplify requirements regarding filing status, presence of children, and immigration status for EITC eligibility. Finally, the Budget proposes to extend through 2008 a provision, which expired on December 31, 2007, allowing military personnel to elect to include combat pay in earned income for purposes of computing the EITC.

**PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX**

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 20-0906-4-1-609	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Direct program activity .....			-40
10.00 Total new obligations (object class 41.0) .....			-40
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....			-40
23.95 Total new obligations .....			40
<b>New budget authority (gross), detail:</b>			
<b>Mandatory:</b>			
60.00 Appropriation .....			-40
<b>Change in obligated balances:</b>			
73.10 Total new obligations .....			-40
73.20 Total outlays (gross) .....			40
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....			-40
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			-40
90.00 Outlays .....			-40

**PAYMENT WHERE CHILD CREDIT EXCEEDS LIABILITY FOR TAX**

**Program and Financing** (in millions of dollars)

Identification code 20-0922-0-1-609	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Direct program activity .....	16,159	16,321	16,780
10.00 Total new obligations (object class 41.0) .....	16,159	16,321	16,780
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	16,159	16,321	16,780

PAYMENT WHERE CHILD CREDIT EXCEEDS LIABILITY FOR TAX—  
Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-0922-0-1-609	2007 actual	2008 est.	2009 est.
23.95 Total new obligations	-16,159	-16,321	-16,780
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation	16,159	16,321	16,780
<b>Change in obligated balances:</b>			
73.10 Total new obligations	16,159	16,321	16,780
73.20 Total outlays (gross)	-16,159	-16,321	-16,780
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority	16,159	16,321	16,780
<b>Net budget authority and outlays:</b>			
89.00 Budget authority	16,159	16,321	16,780
90.00 Outlays	16,159	16,321	16,780

Summary of Budget Authority and Outlays

(in millions of dollars)

	2007 actual	2008 est.	2009 est.
Enacted/requested:			
Budget Authority	16,159	16,321	16,780
Outlays	16,159	16,321	16,780
Legislative proposal, subject to PAYGO:			
Budget Authority			3
Outlays			3
Total:			
Budget Authority	16,159	16,321	16,783
Outlays	16,159	16,321	16,783

As provided by law, there are instances wherein the child credit exceeds the amount of tax liability owed through the individual income tax system, resulting in an additional payment to the tax filer. The child credit was originally authorized by the Taxpayer Relief Act of 1997 (Public Law 105-34).

The Budget proposes to permanently extend the child tax credit provisions in the Economic Growth and Tax Relief Reconciliation Act of 2001, which sunset on December 31, 2010. The Budget also proposes to clarify the definition of qualifying child for child-related tax benefits, including the EITC and the child tax credit. In addition, the Budget proposes to simplify eligibility and computation of the additional child tax credit.

PAYMENT WHERE CHILD CREDIT EXCEEDS LIABILITY FOR TAX

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-0922-4-1-609	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Direct program activity			3
10.00 Total new obligations (object class 41.0)			3
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross)			3
23.95 Total new obligations			-3
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation			3
<b>Change in obligated balances:</b>			
73.10 Total new obligations			3
73.20 Total outlays (gross)			-3
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority			3

Net budget authority and outlays:

89.00 Budget authority			3
90.00 Outlays			3

PAYMENT WHERE HEALTH CARE CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20-0923-0-1-551	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Direct program activity	102	107	116
10.00 Total new obligations (object class 41.0)	102	107	116
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross)	102	107	116
23.95 Total new obligations	-102	-107	-116
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation	102	107	116
<b>Change in obligated balances:</b>			
73.10 Total new obligations	102	107	116
73.20 Total outlays (gross)	-102	-107	-116
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority	102	107	116
<b>Net budget authority and outlays:</b>			
89.00 Budget authority	102	107	116
90.00 Outlays	102	107	116

The Trade Act of 2002 established the Health Coverage Tax Credit (HCTC), an advanceable, refundable tax credit for 65 percent of the cost of qualified insurance. This credit is available to certain recipients of trade adjustment assistance (TAA) and Pension Benefit Guaranty Corporation pension beneficiaries who are aged 55-64.

This schedule reflects the effects of HCTC and other Administration health-related tax proposals in cases where the credit exceeds the tax liability resulting in payment to the tax filer.

PAYMENT WHERE ALTERNATIVE MINIMUM TAX CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20-0929-0-1-609	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Direct program activity		357	306
10.00 Total new obligations (object class 41.0)		357	306
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross)		357	306
23.95 Total new obligations		-357	-306
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation		357	306
<b>Change in obligated balances:</b>			
73.10 Total new obligations		357	306
73.20 Total outlays (gross)		-357	-306
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority		357	306
<b>Net budget authority and outlays:</b>			
89.00 Budget authority		357	306
90.00 Outlays		357	306



The Tax Relief and Health Care Act of 2006 (P.L. 109–432) allows certain taxpayers to claim a refundable credit for 20 percent of their unused long-term alternative minimum tax (AMT) credits (up to \$5,000) per year. The refundable credit phases out for high-income taxpayers; the phase-out is based on the personal exemption phase-out. The refundable AMT credits can generally only be claimed for tax years 2007–2012.

REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST

Program and Financing (in millions of dollars)

Identification code 20–0904–0–1–908	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Direct program activity .....	3,282	3,683	3,745
10.00 Total new obligations (object class 43.0) .....	3,282	3,683	3,745
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	3,282	3,683	3,745
23.95 Total new obligations .....	–3,282	–3,683	–3,745
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation .....	3,282	3,683	3,745
<b>Change in obligated balances:</b>			
73.10 Total new obligations .....	3,282	3,683	3,745
73.20 Total outlays (gross) .....	–3,282	–3,683	–3,745
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	3,282	3,683	3,745
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	3,282	3,683	3,745
90.00 Outlays .....	3,282	3,683	3,745

Under certain circumstances, as provided in 26 U.S.C. 6611, interest is paid on Internal Revenue collections that must be refunded. The Tax Equity and Fiscal Responsibility Act of 1982 (Public Law 97–248) provides for daily compounding of interest. Under the Tax Reform Act of 1986 (Public Law 99–514), interest paid on Internal Revenue collections will equal the Federal short-term rate plus two percentage points, such rate to be adjusted quarterly.

GIFTS TO THE UNITED STATES FOR REDUCTION OF THE PUBLIC DEBT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20–5080–0–2–808	2007 actual	2008 est.	2009 est.
01.99 Balance, start of year .....			
Receipts:			
02.60 Gifts to the United States for Reduction of the Public Debt .....	2	1	1
04.00 Total: Balances and collections .....	2	1	1
Appropriations:			
05.00 Gifts to the United States for Reduction of the Public Debt .....	–2	–1	–1
07.99 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 20–5080–0–2–808	2007 actual	2008 est.	2009 est.
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.20 Appropriation (special fund) .....	2	1	1
60.47 Portion applied to repay debt .....	–2	–1	–1
62.50 Appropriation (total mandatory) .....			

Net budget authority and outlays:

89.00 Budget authority .....			
90.00 Outlays .....			

31 U.S.C. 3113 authorizes the Secretary of the Treasury to accept conditional gifts to the United States for the purpose of reducing the public debt.

PRIVATE COLLECTION AGENT PROGRAM

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20–5510–0–2–803	2007 actual	2008 est.	2009 est.
01.00 Balance, start of year .....			11
01.99 Balance, start of year .....			11
Receipts:			
02.60 Private Collection Agent Program .....	11	23	23
04.00 Total: Balances and collections .....	11	23	34
Appropriations:			
05.00 Private Collection Agent Program .....	–11	–12	–12
07.99 Balance, end of year .....		11	22

Program and Financing (in millions of dollars)

Identification code 20–5510–0–2–803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Collection Enforcement Activities .....	2	6	6
00.02 Payments to Private Collection Agencies .....	5	6	6
10.00 Total new obligations (object class 25.2) .....	7	12	12
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....		4	4
22.00 New budget authority (gross) .....	11	12	12
23.90 Total budgetary resources available for obligation .....	11	16	16
23.95 Total new obligations .....	–7	–12	–12
24.40 Unobligated balance carried forward, end of year .....	4	4	4

New budget authority (gross), detail:

Mandatory:			
60.20 Appropriation (special fund) .....	11	12	12

Change in obligated balances:

72.40 Obligated balance, start of year .....		2	2
73.10 Total new obligations .....	7	12	12
73.20 Total outlays (gross) .....	–5	–12	–12
74.40 Obligated balance, end of year .....	2	2	2

Outlays (gross), detail:

86.97 Outlays from new mandatory authority .....	5	12	12
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Net budget authority and outlays:

89.00 Budget authority .....	11	12	12
90.00 Outlays .....	5	12	12

The American Jobs Creation Act of 2004 (Public Law 108–357) allows the IRS to use private collection contractors to supplement its own collection staff's efforts to ensure that all taxpayers pay what they owe. The legislation ensures contractors respect taxpayer rights. The statute further authorizes the Secretary of the Treasury to retain and use an amount not in excess of 25 percent of the amount collected under any qualified tax collection contract for payments to private collection agents, and an amount not in excess of 25 percent of the amount collected for collection enforcement activities of the IRS. The schedule above shows this spending.

INFORMANT PAYMENTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20-5433-0-2-803	2007 actual	2008 est.	2009 est.
01.99 Balance, start of year			
Receipts:			
02.40 Underpayment and Fraud Collection	13	8	8
04.00 Total: Balances and collections	13	8	8
Appropriations:			
05.00 Informant Payments	-13	-8	-8
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5433-0-2-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Informant Payments	13	8	8
10.00 Total new obligations (object class 91.0)	13	8	8
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross)	13	8	8
23.95 Total new obligations	-13	-8	-8
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.20 Appropriation (special fund)	13	8	8
<b>Change in obligated balances:</b>			
73.10 Total new obligations	13	8	8
73.20 Total outlays (gross)	-13	-8	-8
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority	13	8	8
<b>Net budget authority and outlays:</b>			
89.00 Budget authority	13	8	8
90.00 Outlays	13	8	8

As provided by law (26 U.S.C. 7623), the Secretary of the Treasury may make payments to individuals resulting from information given that leads to the collection of Internal Revenue taxes. The Taxpayer Bill of Rights of 1996 (Public Law 104-168) provides for payments of such sums to individuals from the proceeds of amounts (other than interest) collected by reason of the information provided, and any amount collected shall be available for such payments. This information must lead to the detection of underpayments of taxes, or detection and bringing to trial and punishment persons guilty of violating the Internal Revenue laws (in cases where such expenses are not otherwise provided for by law). This provision was further amended by the Tax Relief and Health Care Act of 2006 (P.L. 109-432) to encourage use of the program. The amendments generally set a reward payment range of between 15 and 30 percent of the collected proceeds for cases involving high income non-compliant taxpayers. They allow for lower payments where information is provided that was already available from another source.

FEDERAL TAX LIEN REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 20-4413-0-3-803	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
09.01 Reimbursable program	9	9	9
10.00 Total new obligations (object class 32.0)	9	9	9
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	2	5	3
22.00 New budget authority (gross)	10	7	7

22.10 Resources available from recoveries of prior year obligations	2		
23.90 Total budgetary resources available for obligation	14	12	10
23.95 Total new obligations	-9	-9	-9
24.40 Unobligated balance carried forward, end of year	5	3	1

New budget authority (gross), detail:

Mandatory:			
69.00 Spending authority from offsetting collections: Offsetting collections (cash)	10	7	7

Change in obligated balances:

72.40 Obligated balance, start of year	2	1	3
73.10 Total new obligations	9	9	9
73.20 Total outlays (gross)	-8	-7	-7
73.45 Recoveries of prior year obligations	-2		
74.40 Obligated balance, end of year	1	3	5

Outlays (gross), detail:

86.97 Outlays from new mandatory authority	4	3	3
86.98 Outlays from mandatory balances	4	4	4
87.00 Total outlays (gross)	8	7	7

Offsets:

Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	-10	-7	-7

Net budget authority and outlays:

89.00 Budget authority			
90.00 Outlays	-2		

This revolving fund was established pursuant to section 112(a) of the Federal Tax Lien Act of 1966, to serve as the source of financing the redemption of real property by the United States. During the process of collecting unpaid taxes, the government places a tax lien on real estate in order to protect the government's interest. Situations arise where property of this nature is collateral for other indebtedness and the tax lien is subordinate to the original indebtedness. In this circumstance, it is often in the government's interest to purchase the property during the foreclosure sale. The advantage arises when the property is worth substantially more than the first lien-holder's equity but is being sold for an amount that barely covers that equity, thereby leaving no proceeds to apply against delinquent taxes. Under these circumstances, if the government buys the property and subsequently puts it up for sale under more advantageous conditions, it is possible to realize sufficient profit on the transaction to fully or partially collect the amount of taxes due. The revolving fund is reimbursed from the proceeds of the sale in an amount equal to the amount expended from the fund for the redemption. The balance of the proceeds is applied against the amount of the tax, interest, penalties, and additions thereto, and for the costs of sale. The remainder, if any, would revert to the parties legally entitled to it.

INTERNAL REVENUE SERVICE OVERSIGHT BOARD

As directed by the Internal Revenue Service Restructuring and Reform Act of 1998 (section 7802(d) 26 U.S.C.), the Internal Revenue Service Oversight Board shall annually review and approve a budget request for the Internal Revenue Service. The Oversight Board's approved request shall be submitted to the President by the Secretary without revision, and the President shall submit the request, without revision, to Congress together with the President's Budget request for the Internal Revenue Service. The 2009 Oversight Board budget recommendation for the Internal Revenue Service is \$12,112 million.

ADMINISTRATIVE PROVISIONS  
(INCLUDING TRANSFER OF FUNDS)

SEC. 101. Not to exceed 5 percent of any appropriation made available in this Act to the Internal Revenue Service or not to exceed 3 percent of appropriations under the heading "Enforcement" may be transferred to any other Internal Revenue Service appropriation upon the advance [approval] notification of the Committees on Appropriations.

SEC. 102. The Internal Revenue Service shall maintain a training program to ensure that Internal Revenue Service employees are trained in taxpayers' rights, in dealing courteously with taxpayers, and in cross-cultural relations.

SEC. 103. The Internal Revenue Service shall institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information.

[SEC. 104. Funds made available by this or any other Act to the Internal Revenue Service shall be available for improved facilities and increased staffing to provide sufficient and effective 1-800 help line service for taxpayers. The Commissioner shall continue to make the improvement of the Internal Revenue Service 1-800 help line service a priority and allocate resources necessary to increase phone lines and staff to improve the Internal Revenue Service 1-800 help line service.]

[SEC. 105. Section 9503(a) of title 5, United States Code, is amended by striking "for a period of 10 years after the date of enactment of this section" and inserting "before July 23, 2013".]

[SEC. 106. Sections 9504(a) and (b), and 9505(a) of title 5, United States Code, are amended by striking "For a period of 10 years after the date of enactment of this section" each place it occurs and inserting "Before July 23, 2013".]

[SEC. 107. Section 9502(a) of title 5, United States Code, is amended by striking "Office of Management and Budget" and inserting "Office of Personnel Management".]

[SEC. 108. Of the funds made available by this Act for the Internal Revenue Service, not less than \$7,350,000 shall be available for increasing above fiscal year 2007 levels the number of full-time equivalent positions and related support activities performing Automated Collection System functions.]

SEC. 104. Of the funds made available by this Act to the Internal Revenue Service, not less than \$6,997,226,000 shall be available only for tax enforcement and related support activities funded in Internal Revenue Service, "Enforcement" and "Operations Support" accounts. In addition, of the funds made available by this Act to the Internal Revenue Service, and subject to the same terms and conditions, an additional \$489,983,000 shall be available for enhanced tax enforcement and related support activities: Provided, That not to exceed 1 percent of the funds made available by this Act to the Internal Revenue Service "Operations Support" account, for tax enforcement related support activities, may be transferred to taxpayer service related support activities upon the advance notification of the Committees on Appropriations. (Department of the Treasury Appropriations Act, 2008.)

69.00	Spending authority from offsetting collections: Offsetting collections (cash) .....	708	757	814
<b>Change in obligated balances:</b>				
72.40	Obligated balance, start of year .....	114	147	167
73.10	Total new obligations .....	638	749	811
73.20	Total outlays (gross) .....	-605	-729	-789
74.40	Obligated balance, end of year .....	147	167	189
<b>Outlays (gross), detail:</b>				
86.97	Outlays from new mandatory authority .....	544	729	789
86.98	Outlays from mandatory balances .....	61		
87.00	Total outlays (gross) .....	605	729	789
<b>Offsets:</b>				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.20	Interest on Federal securities .....	-27	-32	-34
88.40	Non-Federal sources: Assessments .....	-681	-725	-780
88.90	Total, offsetting collections (cash) .....	-708	-757	-814
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....			
90.00	Outlays .....	-103	-28	-25
<b>Memorandum (non-add) entries:</b>				
92.01	Total investments, start of year: Federal securities: Par value .....	705	812	959
92.02	Annual Measure: .....	812	959	1,140

The Office of the Comptroller of the Currency (OCC) was created for the purpose of establishing and regulating a national banking system. The National Currency Act of 1863 (12 U.S.C. 1 et seq., 12 Stat. 665), rewritten and reenacted as the National Bank Act of 1864, provided for the chartering and supervising functions of OCC. The income of the bureau is derived principally from assessments paid by national banks and interest on investments in U.S. Government securities. OCC receives no appropriated funds from Congress.

OCC charters new banking institutions only after investigation and due consideration of charter applications. Supervision of existing national banks is aided by the required submission of periodic reports and detailed onsite examinations, which are conducted by a staff of approximately 2,060 national bank examiners. At present, OCC supervises approximately 1,740 institutions with national charters and 48 Federal branches with total assets of nearly \$7.7 trillion.

In addition, OCC considers applications for mergers in which the resulting bank will be a national bank and applications from banks to establish branches. OCC also promulgates rules and regulations for the guidance of national banks and bank directors.

COMPTROLLER OF THE CURRENCY  
Trust Funds

ASSESSMENT FUNDS

Program and Financing (in millions of dollars)

Identification code 20-8413-0-8-373	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
09.00 Bank supervision .....	638	749	811
10.00 Total new obligations .....	638	749	811
<b>Budgetary resources available for obligation:</b>			
21.00 Unobligated balance carried forward, start of year	598	668	676
22.00 New budget authority (gross) .....	708	757	814
23.90 Total budgetary resources available for obligation	1,306	1,425	1,490
23.95 Total new obligations .....	-638	-749	-811
24.40 Unobligated balance carried forward, end of year	668	676	679

New budget authority (gross), detail:  
Mandatory:

Object Classification (in millions of dollars)

Identification code 20-8413-0-8-373	2007 actual	2008 est.	2009 est.
<b>Reimbursable obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	309	347	370
11.3 Other than full-time permanent .....	8	7	8
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	319	356	380
12.1 Civilian personnel benefits .....	106	117	133
21.0 Travel and transportation of persons .....	39	45	50
22.0 Transportation of things .....	2	3	3
23.1 Rental payments to GSA .....	1	3	3
23.2 Rental payments to others .....	27	30	31
23.3 Communications, utilities, and miscellaneous charges	10	14	15
24.0 Printing and reproduction .....	1	1	1
25.2 Other services .....	100	123	128
26.0 Supplies and materials .....	5	7	8
31.0 Equipment .....	20	20	26
32.0 Land and structures .....	8	30	33
99.9 Total new obligations .....	638	749	811

ASSESSMENT FUNDS—Continued

Employment Summary

Identification code 20-8413-0-8-373	2007 actual	2008 est.	2009 est.
Reimbursable:			
2001 Civilian full-time equivalent employment .....	2,954	3,078	3,139

OFFICE OF THRIFT SUPERVISION

Federal Funds

OFFICE OF THRIFT SUPERVISION

Program and Financing (in millions of dollars)

Identification code 20-4108-0-3-373	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
09.01 Office of Thrift Supervision .....	219	246	252
10.00 Total new obligations .....	219	246	252
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	238	264	279
22.00 New budget authority (gross) .....	243	259	262
22.10 Resources available from recoveries of prior year obligations .....	2	2	2
23.90 Total budgetary resources available for obligation	483	525	543
23.95 Total new obligations .....	-219	-246	-252
24.40 Unobligated balance carried forward, end of year	264	279	291
<b>New budget authority (gross), detail:</b>			
Mandatory:			
69.00 Spending authority from offsetting collections: Offsetting collections (cash) .....	243	259	262
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	40	41	26
73.10 Total new obligations .....	219	246	252
73.20 Total outlays (gross) .....	-216	-259	-262
73.45 Recoveries of prior year obligations .....	-2	-2	-2
74.40 Obligated balance, end of year .....	41	26	14
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	192	259	262
86.98 Outlays from mandatory balances .....	24		
87.00 Total outlays (gross) .....	216	259	262
<b>Offsets:</b>			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources .....	-5	-5	-5
88.20 Interest on Federal securities .....	-12	-11	-12
88.40 Non-Federal sources .....	-7	-7	-8
88.45 Offsetting governmental collections (from non-Federal sources) .....	-226	-236	-237
88.90 Total, offsetting collections (cash) .....	-243	-259	-262
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....	-27		
<b>Memorandum (non-add) entries:</b>			
92.01 Total investments, start of year: Federal securities: Par value .....	280	306	306
92.02 Total investments, end of year: Federal securities: Par value .....	306	306	306

The Office of Thrift Supervision (OTS) was established by Congress as a bureau of the Department of the Treasury as part of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (12 U.S.C. 1811 note). OTS assumed the regulatory functions of the Federal Home Loan Bank Board dissolved by the same act.

OTS charters, examines, supervises, and regulates federal savings associations insured by the Federal Deposit Insurance Corporation (FDIC). OTS also examines, supervises, and regulates state-chartered, FDIC-insured savings associations and provides for the registration, examination, and regulation of savings association affiliates and holding companies. OTS sets capital standards for Federal and State savings associations and reviews applications of state-chartered thrifts for conversion to federal thrifts.

OTS receives no appropriated funds from Congress. Income of the bureau is derived principally from assessments on thrifts and holding companies, examination fees, and interest on investments in U.S. Government obligations. As of September 30, 2007, OTS oversees 831 thrifts with total assets of \$1.57 trillion; OTS also supervises 470 holding company enterprises with approximately \$8.5 trillion in U.S. domiciled consolidated assets.

Object Classification (in millions of dollars)

Identification code 20-4108-0-3-373	2007 actual	2008 est.	2009 est.
<b>Reimbursable obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	106	123	126
11.5 Other personnel compensation .....	9	4	4
11.9 Total personnel compensation .....	115	127	130
12.1 Civilian personnel benefits .....	58	66	67
21.0 Travel and transportation of persons .....	15	16	16
23.2 Rental payments to others .....	4	5	5
23.3 Communications, utilities, and miscellaneous charges	4	4	5
25.1 Advisory and assistance services .....	2	3	4
25.2 Other services .....	5	9	9
25.3 Other purchases of goods and services from Government accounts .....	4	4	4
25.4 Operation and maintenance of facilities .....	5	4	4
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	5	5	5
32.0 Land and structures .....		1	1
99.9 Total new obligations .....	219	246	252

Employment Summary

Identification code 20-4108-0-3-373	2007 actual	2008 est.	2009 est.
Reimbursable:			
2001 Civilian full-time equivalent employment .....	974	1,104	1,104

INTEREST ON THE PUBLIC DEBT

Federal Funds

INTEREST ON TREASURY DEBT SECURITIES (GROSS)

Program and Financing (in millions of dollars)

Identification code 20-0550-0-1-901	2007 actual	2008 est.	2009 est.
<b>Obligations by program activity:</b>			
00.01 Interest on Treasury Securities .....	429,978	459,186	487,159
10.00 Total new obligations (object class 43.0) .....	429,978	459,186	487,159
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	429,978	459,186	487,159
23.95 Total new obligations .....	-429,978	-459,186	-487,159
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation .....	429,978	459,186	487,159
<b>Change in obligated balances:</b>			
73.10 Total new obligations .....	429,978	459,186	487,159
73.20 Total outlays (gross) .....	-429,978	-459,186	-487,159
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	429,978	459,186	487,159

<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	429,978	459,186	487,159
90.00	Outlays .....	429,978	459,186	487,159

Such amounts are appropriated as may be necessary to pay the interest each year on the public debt (31 U.S.C. 1305, 3123). Interest on Government account series securities is generally computed on a cash basis. Interest is generally computed on an accrual basis on all other types of securities.

**INTEREST ON TREASURY DEBT SECURITIES (GROSS)**

(Legislative proposal, not subject to PAYGO)

**Program and Financing (in millions of dollars)**

Identification code 20-0550-2-1-901	2007 actual	2008 est.	2009 est.	
<b>Obligations by program activity:</b>				
00.01	Interest on Treasury Securities .....			140
10.00	Total new obligations (object class 43.0) .....			140
<b>Budgetary resources available for obligation:</b>				
22.00	New budget authority (gross) .....			140
23.95	Total new obligations .....			-140
<b>New budget authority (gross), detail:</b>				
Mandatory:				
60.00	Appropriation .....			140
<b>Change in obligated balances:</b>				
73.10	Total new obligations .....			140
73.20	Total outlays (gross) .....			-140
<b>Outlays (gross), detail:</b>				
86.97	Outlays from new mandatory authority .....			140
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....			140
90.00	Outlays .....			140

**INTEREST ON TREASURY DEBT SECURITIES (GROSS)**

(Legislative proposal, subject to PAYGO)

**Program and Financing (in millions of dollars)**

Identification code 20-0550-4-1-901	2007 actual	2008 est.	2009 est.	
<b>Obligations by program activity:</b>				
00.01	Interest on Treasury Securities .....			1
10.00	Total new obligations (object class 43.0) .....			1
<b>Budgetary resources available for obligation:</b>				
22.00	New budget authority (gross) .....			1
23.95	Total new obligations .....			-1
<b>New budget authority (gross), detail:</b>				
Mandatory:				
60.00	Appropriation .....			1
<b>Change in obligated balances:</b>				
73.10	Total new obligations .....			1
73.20	Total outlays (gross) .....			-1
<b>Outlays (gross), detail:</b>				
86.97	Outlays from new mandatory authority .....			1
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....			1
90.00	Outlays .....			1

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2007 actual	2008 est.	2009 est.	
<b>Governmental receipts:</b>				
10-086400	Filing Fees, P.L. 109-171, Title X: Enacted/requested .....	54	54	54
20-015800	Transportation Fuels Tax: Enacted/requested .....	-3,291	-4,261	-4,941
20-040100	Proceeds from Exercise of Warrants, Air Transportation Stabilization Board: Enacted/requested ....	24		
20-065000	Deposit of Earnings, Federal Reserve System: Enacted/requested .....	32,043	31,358	31,652
20-085000	Registration, Filing, and Transaction Fees: Enacted/requested .....	3		
20-086900	Fees for Legal and Judicial Services, not Otherwise Classified: Enacted/requested .....	56	56	56
20-089100	Miscellaneous Fees for Regulatory and Judicial Services, not Otherwise Classified: Enacted/requested .....	7	7	7
20-101000	Fines, Penalties, and Forfeitures, Agricultural Laws: Enacted/requested .....	4	2	2
20-103000	Fines, Penalties, and Forfeitures, Immigration and Labor Laws: Enacted/requested .....	77	71	71
20-104000	Fines, Penalties, and Forfeitures, Customs, Commerce, and Antitrust Laws: Enacted/requested .....	121	120	120
20-105000	Fines, Penalties, and Forfeitures, Narcotic Prohibition and Alcohol Laws: Enacted/requested .....	7	6	6
20-106000	Forfeitures of Unclaimed Money and Property: Enacted/requested .....	14	11	11
20-108000	Fines, Penalties, and Forfeitures, Federal Coal Mine Health and Safety Laws: Enacted/requested .....	30	25	25
20-129900	Gifts to the United States, not Otherwise Classified: Enacted/requested .....	14	1	1
20-241100	User Fees for IRS: Enacted/requested .....	38	30	29
20-249200	Premiums, Terrorism Risk Insurance Program: Enacted/requested .....			116
20-309200	Recovery from Highway Trust Fund for Refunds of Taxes: Enacted/requested .....	1,040	1,086	1,142
20-309400	Recovery from Airport and Airway Trust Fund for Refunds of Taxes: Enacted/requested .....	67	97	103
20-309500	Recovery from Leaking Underground Storage Tank Trust Fund for Refunds of Taxes, EPA: Enacted/requested .....	2	5	5
20-309990	Refunds of Moneys Erroneously Received and Recovered (20X1807): Enacted/requested .....	-28	-28	-28
95-109900	Fines, Penalties, and Forfeitures, not Otherwise Classified: Enacted/requested .....	600	603	603
99-011050	Individual Income Taxes: Enacted/requested .....	1,163,411	1,231,882	1,337,559
	Legislative proposal, subject to PAYGO .....		-12,294	-78,591
99-011100	Corporation Income and Excess Profits Taxes: Enacted/requested .....	370,240	348,739	348,338
	Legislative proposal, subject to PAYGO .....		-3,403	-9,114
99-015250	Other Federal Fund Excise Taxes: Enacted/requested .....	-1,655	116	74
	Legislative proposal, subject to PAYGO .....		-105	-152
99-015300	Estate and Gift Taxes: Enacted/requested .....	26,044	26,733	27,785
	Legislative proposal, subject to PAYGO .....		24	-1,472
99-015500	Tobacco Excise Tax: Enacted/requested .....	7,556	7,622	7,526
99-015600	Alcohol Excise Tax: Enacted/requested .....	8,648	8,894	9,017
	Legislative proposal, subject to PAYGO .....		-75	-102
99-015700	Telephone Excise Tax: Enacted/requested .....	-2,125	586	330
	Legislative proposal, subject to PAYGO .....			-330
99-031050	Other Federal Fund Customs Duties: Enacted/requested .....	16,730	19,061	20,363
	Legislative proposal, subject to PAYGO .....		-115	-2,204
	General Fund Governmental receipts .....	1,619,731	1,656,908	1,688,061
<b>Offsetting receipts from the public:</b>				
20-143500	General Fund Proprietary Interest Receipts, not Otherwise Classified: Enacted/requested .....	10	7	7
20-145000	Interest Payments from States, Cash Management Improvement: Enacted/requested .....	52	65	61
20-146310	Interest on Quota in International Monetary Fund: Enacted/requested .....	107	107	107
20-146400	Interest Received on Loans and Credits to Foreign Nations: Enacted/requested .....	83		
20-148400	Interest on Deposits in Tax and Loan Accounts: Enacted/requested .....	1,174	1,026	866
	Legislative proposal, subject to PAYGO .....			10
20-149900	Interest Received from Credit Financing Accounts: Enacted/requested .....	9,643	12,186	12,977
20-168200	Gain by Exchange on Foreign Currency Denominated Public Debt Securities: Enacted/requested .....	12		

(in millions of dollars)—Continued

	2007 actual	2008 est.	2009 est.
20-276330 Community Development Financial Institutions Fund, Downward Re-estimate of Subsidies: Enacted/requested .....		2	
20-277130 Air Transportation Stabilization Guaranteed Loan, Downward Reestimates of Subsidies: Enacted/requested .....	105		
20-322000 All Other General Fund Proprietary Receipts: Enacted/requested .....	576	576	576
20-387500 Budget Clearing Account (suspense): Enacted/requested .....	-11		
General Fund Offsetting receipts from the public .....	11,751	13,969	14,604
<b>Intragovernmental payments:</b> .....			
14-142400 Interest on Investment, Colorado River Projects: Enacted/requested .....	5	4	4
14-142700 Interest on Advances to Colorado River Dam Fund, Boulder Canyon Project: Enacted/requested .....	11	11	11
20-133700 Interest on Loans to the Helium Fund, Department of Interior: Enacted/requested .....	150	159	164
20-133800 Interest on Loans to the Presidio: Enacted/requested .....	3	3	3
20-135000 Interest on Loans to the Secretary of Transportation, Ocean Freight Differential: Enacted/requested .....	5	3	3
20-135100 Interest on Loans to BPA: Enacted/requested .....	326	288	302
20-136100 Interest on Loans to the Secretary of Transportation, Railroad Rehabilitation and Improvement Fund: Enacted/requested .....	1	1	1
20-136300 Interest on Loans for College Housing and Academic Facilities Loans, Education: Enacted/requested .....	6	6	6
20-140100 Interest on Loans to Commodity Credit Corporation: Enacted/requested .....	719	170	225
20-141700 Interest on Loans to Tennessee Valley Authority: Enacted/requested .....	6	6	6
20-141800 Interest on Loans to Federal Financing Bank: Enacted/requested .....	737	699	858
Legislative proposal, not subject to PAYGO .....			-15
20-143300 Interest on Loans to National Flood Insurance Fund, DHS: Enacted/requested .....	717	800	800
20-149500 Interest Payments on Repayable Advances to the Black Lung Disability Trust Fund: Enacted/requested .....	717	737	758
Legislative proposal, not subject to PAYGO .....			2,288
20-149700 Payment of Interest on Advances to the Railroad Retirement Board: Enacted/requested .....	179	181	182
20-241600 Charges for Administrative Expenses of Social Security Act As Amended: Enacted/requested .....	829	935	955
20-310100 Recoveries from Federal Agencies for Settlement of Claims for Contract Disputes: Enacted/requested .....	145		
20-311200 Reimbursement from Federal Agencies for Payments Made As a Result of Discriminatory Conduct: Enacted/requested .....	21	21	21
20-320000 Receivables from Cancelled Accounts: Enacted/requested .....	3	2	2
20-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts: Enacted/requested .....	61		
73-142800 Interest on Advances to Small Business Administration: Enacted/requested .....	7	3	3
91-142200 Interest on Loans, Higher Education Facilities Loan Fund: Enacted/requested .....	1	1	1
General Fund Intragovernmental payments .....	4,649	4,030	6,578

ADMINISTRATIVE PROVISIONS—DEPARTMENT OF THE TREASURY  
(INCLUDING TRANSFERS OF FUNDS)

SEC. 109. Appropriations to the Department of the Treasury in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; purchase of motor vehicles without regard to the general purchase price limitations for vehicles purchased and used overseas for the current fiscal year; entering into contracts with the Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services authorized by 5 U.S.C. 3109.

SEC. 110. Not to exceed 2 percent of any appropriations in this Act made available to the Departmental Offices—Salaries and Expenses, Office of Inspector General, Financial Management Service,

Alcohol and Tobacco Tax and Trade Bureau, Financial Crimes Enforcement Network, and Bureau of the Public Debt, may be transferred between such appropriations upon the advance [approval] notification of the Committees on Appropriations: *Provided*, That no transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 111. Not to exceed 2 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to the Treasury Inspector General for Tax Administration's appropriation upon the advance [approval] notification of the Committees on Appropriations: *Provided*, That no transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 112. Of the funds available for the purchase of law enforcement vehicles, no funds may be obligated until the Secretary of the Treasury certifies that the purchase by the respective Treasury bureau is consistent with departmental vehicle management principles: *Provided*, That the Secretary may delegate this authority to the Assistant Secretary for Management.

SEC. 113. None of the funds appropriated in this Act or otherwise available to the Department of the Treasury or the Bureau of Engraving and Printing may be used to redesign the \$1 Federal Reserve note.

SEC. 114. The Secretary of the Treasury may transfer funds from Financial Management Services, Salaries and Expenses to Debt Collection Fund as necessary to cover the costs of debt collection: *Provided*, That such amounts shall be reimbursed to such salaries and expenses account from debt collections received in the Debt Collection Fund.

SEC. 115. Section 122(g)(1) of Public Law 105-119 (5 U.S.C. 3104 note)[,] is further amended by striking ["8 years"] "10 years" and inserting ["10 years"] "11 years".

[SEC. 116. None of the funds appropriated or otherwise made available by this or any other Act may be used by the United States Mint to construct or operate any museum without the explicit approval of the House Committee on Financial Services and the Senate Committee on Banking, Housing, and Urban Affairs.]

[SEC. 117. None of the funds appropriated or otherwise made available by this or any other Act or source to the Department of the Treasury, the Bureau of Engraving and Printing, and the United States Mint, individually or collectively, may be used to consolidate any or all functions of the Bureau of Engraving and Printing and the United States Mint without the explicit approval of the House Committee on Financial Services; the Senate Committee on Banking, Housing, and Urban Affairs; the House Committee on Appropriations; and the Senate Committee on Appropriations.]

SEC. [118] 116. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for the Department of the Treasury's intelligence or intelligence related activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 414) during fiscal year [2008] 2009 until the enactment of the Intelligence Authorization Act for Fiscal Year [2008] 2009.

[SEC. 119. Section 3333(a) of title 31, United States Code, is amended by deleting paragraph (3) and inserting in lieu thereof the following:

"(3) The amount of the relief and the amount of any relief granted to an official or agent of the Department of the Treasury under 31 U.S.C. 3527, shall be charged to the Check Forgery Insurance Fund (31 U.S.C. 3343). A recovery or repayment of a loss for which replacement is made out of the fund shall be credited to the fund and is available for the purposes for which the fund was established."]

SEC. 117. Section 118 of the National Security Act of 1947 (50 U.S.C. 404m) is amended: (a) by striking "SEMIANNUAL REPORT ON" from the title, and inserting "EMERGENCY NOTIFICATION REGARDING"; (b) by striking subsections (a) and (c); and (c) by renumbering paragraphs (b) and (d) as (a) and (b) respectively. (Department of the Treasury Appropriations Act, 2008.)

TITLE VI GENERAL PROVISIONS—THIS ACT

[SEC. 601. Such sums as may be necessary for fiscal year 2008 pay raises for programs funded in this Act shall be absorbed within the levels appropriated in this Act or previous appropriations Acts.]

SEC. [602] 601. None of the funds in this Act shall be used for the planning or execution of any program to pay the expenses of,

or otherwise compensate, non-Federal parties intervening in regulatory or adjudicatory proceedings funded in this Act.

SEC. [603] 602. None of the funds appropriated in this Act shall remain available for obligation beyond the current fiscal year[, nor may any be transferred to other appropriations,] unless expressly so provided herein.

SEC. [604] 603. The expenditure of any appropriation under this Act for any consulting service through procurement contract pursuant to section 3109 of title 5, United States Code, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued pursuant to existing law.

[SEC. 605. None of the funds made available in this Act may be transferred to any department, agency, or instrumentality of the United States Government, except pursuant to a transfer made by, or transfer authority provided in, this Act or any other appropriations Act.]

SEC. [606] 604. None of the funds made available by this Act shall be available for any activity or for paying the salary of any Government employee where funding an activity or paying a salary to a Government employee would result in a decision, determination, rule, regulation, or policy that would prohibit the enforcement of section 307 of the Tariff Act of 1930 (19 U.S.C. 1307).

[SEC. 607. No part of any appropriation contained in this Act shall be available to pay the salary for any person filling a position, other than a temporary position, formerly held by an employee who has left to enter the Armed Forces of the United States and has satisfactorily completed his period of active military or naval service, and has within 90 days after his release from such service or from hospitalization continuing after discharge for a period of not more than 1 year, made application for restoration to his former position and has been certified by the Office of Personnel Management as still qualified to perform the duties of his former position and has not been restored thereto.]

[SEC. 608. No funds appropriated pursuant to this Act may be expended by an entity unless the entity agrees that in expending the assistance the entity will comply with sections 2 through 4 of the Act of March 3, 1933 (41 U.S.C. 10a–10c, popularly known as the “Buy American Act”).]

[SEC. 609. No funds appropriated or otherwise made available under this Act shall be made available to any person or entity that has been convicted of violating the Buy American Act (41 U.S.C. 10a–10c).]

[SEC. 610. Except as otherwise provided in this Act, none of the funds provided in this Act, provided by previous appropriations Acts to the agencies or entities funded in this Act that remain available for obligation or expenditure in fiscal year 2008, or provided from any accounts in the Treasury derived by the collection of fees and available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that: (1) creates a new program; (2) eliminates a program, project, or activity; (3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by the Congress; (4) proposes to use funds directed for a specific activity by either the House or Senate Committees on Appropriations for a different purpose; (5) augments existing programs, projects, or activities in excess of \$5,000,000 or 10 percent, whichever is less; (6) reduces existing programs, projects, or activities by \$5,000,000 or 10 percent, whichever is less; or (7) creates or reorganizes offices, programs, or activities unless prior approval is received from the House and Senate Committees on Appropriations: *Provided*, That prior to any significant reorganization or restructuring of offices, programs, or activities, each agency or entity funded in this Act shall consult with the Committees on Appropriations of the House of Representatives and the Senate: *Provided further*, That not later than 60 days after the date of enactment of this Act, each agency funded by this Act shall submit a report to the Committees on Appropriations of the Senate and of the House of Representatives to establish the baseline for application of reprogramming and transfer authorities for the current fiscal year: *Provided further*, That the report shall include: (1) a table for each appropriation with a separate column to display the President’s budget request, adjustments made by Congress, adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level; (2) a delineation in the table for each appropriation both by object class and program, project, and activity as detailed in the budget appendix for the respective appropriation; and (3) an identification of items of special congressional interest:

*Provided further*, That the amount appropriated or limited for salaries and expenses for an agency shall be reduced by \$100,000 per day for each day after the required date that the report has not been submitted to the Congress.]

SEC. [611] 605. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year [2008] 2009 from appropriations made available for salaries and expenses for fiscal year [2008] 2009 in this Act, shall remain available through September 30, [2009] 2010, for each such account for the purposes authorized: *Provided*, That [a request] *notice thereof* shall be submitted to the Committees on Appropriations [for approval] prior to the expenditure of such funds: *Provided further*, That these requests shall be made in compliance with reprogramming guidelines.]

SEC. [612] 606. None of the funds made available in this Act may be used by the Executive Office of the President to request from the Federal Bureau of Investigation any official background investigation report on any individual, except when—

(1) such individual has given his or her express written consent for such request not more than 6 months prior to the date of such request and during the same presidential administration; or

(2) such request is required due to extraordinary circumstances involving national security.

SEC. [613] 607. The cost accounting standards promulgated under section 26 of the Office of Federal Procurement Policy Act (Public Law 93–400; 41 U.S.C. 422) shall not apply with respect to a contract under the Federal Employees Health Benefits Program established under chapter 89 of title 5, United States Code.

SEC. [614] 608. For the purpose of resolving litigation and implementing any settlement agreements regarding the nonforeign area cost-of-living allowance program, the Office of Personnel Management may accept and utilize (without regard to any restriction on unanticipated travel expenses imposed in an Appropriations Act) funds made available to the Office of Personnel Management pursuant to court approval.

SEC. [615] 609. No funds appropriated by this Act shall be available to pay for an abortion, or the administrative expenses in connection with any health plan under the Federal employees health benefits program which provides any benefits or coverage for abortions.

SEC. [616] 610. The provision of section [615] 609 shall not apply where the life of the mother would be endangered if the fetus were carried to term, or the pregnancy is the result of an act of rape or incest.

[SEC. 617. Notwithstanding any other provision of law, for fiscal years 2008 and 2009, neither the Board of Governors of the Federal Reserve System nor the Secretary of the Treasury may determine, by rule, regulation, order, or otherwise, for the purposes of section 4(K) of the Bank Holding Company Act of 1956, or section 5136A of the Revised Statutes of the United States, that real estate brokerage activity or real estate management activity (which for purposes of this paragraph shall be defined to mean “real estate brokerage” and “property management” respectively, as those terms were understood by the Federal Reserve Board prior to March 11, 2000) is an activity that is financial in nature, is incidental to any financial activity, or is complementary to a financial activity. For purposes of this paragraph, “real estate brokerage activity” shall mean “real estate brokerage”, and “real estate management activity” shall mean “property management” as those terms were understood by the Federal Reserve Board prior to March 11, 2000.]

SEC. [618] 611. In order to promote Government access to commercial information technology, the restriction on purchasing non-domestic articles, materials, and supplies set forth in the Buy American Act (41 U.S.C. 10a et seq.), shall not apply to the acquisition by the Federal Government of information technology (as defined in section 11101 of title 40, United States Code), that is a commercial item (as defined in section 4(12) of the Office of Federal Procurement Policy Act (41 U.S.C. 403(12)).

[SEC. 619. Notwithstanding section 10(b) of the Harry S Truman Memorial Scholarship Act (20 U.S.C. 2009(b)), hereafter, at the request of the Board of Trustees of the Harry S Truman Scholarship Foundation, it shall be the duty of the Secretary of the Treasury to invest in full the amounts appropriated and contributed to the Harry S Truman Memorial Scholarship Trust Fund, as provided in such section. All requests of the Board of Trustees to the Secretary provided for in this section shall be binding on the Secretary.]

[SEC. 620. Notwithstanding section 1353 of title 31, United States Code, no officer or employee of any regulatory agency or commission funded by this Act may accept on behalf of that agency, nor may

such agency or commission accept, payment or reimbursement from a non-Federal entity for travel, subsistence, or related expenses for the purpose of enabling an officer or employee to attend and participate in any meeting or similar function relating to the official duties of the officer or employee when the entity offering payment or reimbursement is a person or entity subject to regulation by such agency or commission, or represents a person or entity subject to regulation by such agency or commission, unless the person or entity is an organization exempt from taxation pursuant to section 501(c)(3) of the Internal Revenue Code of 1986.】

SEC. [621] 612. None of the funds made available by this Act may be used by the Federal Communications Commission to implement the Fairness Doctrine, as repealed in General Fairness Doctrine Obligations of Broadcast Licensees (50 Fed. Reg. 35418 (1985)), or any other regulations having the same substance.

【SEC. 622. Section 5112 of title 31, United States Code, is amended by adding at the end the following new subsection:

“(r) REDESIGN AND ISSUANCE OF CIRCULATING QUARTER DOLLAR HONORING THE DISTRICT OF COLUMBIA AND EACH OF THE TERRITORIES.—

“(1) REDESIGN IN 2009.—

“(A) IN GENERAL.—Notwithstanding the fourth sentence of subsection (d)(1) and subsection (d)(2) and subject to paragraph (6)(B), quarter dollar coins issued during 2009, shall have designs on the reverse side selected in accordance with this subsection which are emblematic of the District of Columbia and the territories.

“(B) FLEXIBILITY WITH REGARD TO PLACEMENT OF INSCRIPTIONS.—Notwithstanding subsection (d)(1), the Secretary may select a design for quarter dollars issued during 2009 in which—

“(i) the inscription described in the second sentence of subsection (d)(1) appears on the reverse side of any such quarter dollars; and

“(ii) any inscription described in the third sentence of subsection (d)(1) or the designation of the value of the coin appears on the obverse side of any such quarter dollars.

“(2) SINGLE DISTRICT OR TERRITORY DESIGN.—The design on the reverse side of each quarter dollar issued during 2009 shall be emblematic of one of the following: The District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands.

“(3) SELECTION OF DESIGN.—

“(A) IN GENERAL.—Each of the 6 designs required under this subsection for quarter dollars shall be—

“(i) selected by the Secretary after consultation with—

“(I) the chief executive of the District of Columbia or the territory being honored, or such other officials or group as the chief executive officer of the District of Columbia or the territory may designate for such purpose; and

“(II) the Commission of Fine Arts; and

“(ii) reviewed by the Citizens Coinage Advisory Committee.

“(B) SELECTION AND APPROVAL PROCESS.—Designs for quarter dollars may be submitted in accordance with the design selection and approval process developed by the Secretary in the sole discretion of the Secretary.

“(C) PARTICIPATION.—The Secretary may include participation by District or territorial officials, artists from the District of Columbia or the territory, engravers of the United States Mint, and members of the general public.

“(D) STANDARDS.—Because it is important that the Nation’s coinage and currency bear dignified designs of which the citizens of the United States can be proud, the Secretary shall not select any frivolous or inappropriate design for any quarter dollar minted under this subsection.

“(E) PROHIBITION ON CERTAIN REPRESENTATIONS.—No head and shoulders portrait or bust of any person, living or dead, and no portrait of a living person may be included in the design of any quarter dollar under this subsection.

“(4) TREATMENT AS NUMISMATIC ITEMS.—For purposes of sections 5134 and 5136, all coins minted under this subsection shall be considered to be numismatic items.

“(5) ISSUANCE.—

“(A) QUALITY OF COINS.—The Secretary may mint and issue such number of quarter dollars of each design selected under paragraph (4) in uncirculated and proof qualities as the Secretary determines to be appropriate.

“(B) SILVER COINS.—Notwithstanding subsection (b), the Secretary may mint and issue such number of quarter dollars of each design selected under paragraph (4) as the Secretary determines to be appropriate, with a content of 90 percent silver and 10 percent copper.

“(C) TIMING AND ORDER OF ISSUANCE.—Coins minted under this subsection honoring the District of Columbia and each of the territories shall be issued in equal sequential intervals during 2009 in the following order: the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands.

“(6) OTHER PROVISIONS.—

“(A) APPLICATION IN EVENT OF ADMISSION AS A STATE.—If the District of Columbia or any territory becomes a State before the end of the 10-year period referred to in subsection (l)(1), subsection (l)(7) shall apply, and this subsection shall not apply, with respect to such State.

“(B) APPLICATION IN EVENT OF INDEPENDENCE.—If any territory becomes independent or otherwise ceases to be a territory or possession of the United States before quarter dollars bearing designs which are emblematic of such territory are minted pursuant to this subsection, this subsection shall cease to apply with respect to such territory.

“(7) TERRITORY DEFINED.—For purposes of this subsection, the term ‘territory’ means the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands.”.】

【SEC. 623. (a) IN GENERAL.—Section 5112(n)(2) of title 31, United States Code, is amended—

(1) in subparagraph (C)(i)—

(A) by striking “inscriptions” and inserting “inscription”; and

(B) by striking “and ‘In God We Trust’”; and

(2) by adding at the end the following new subparagraph:

“(F) INSCRIPTION OF ‘IN GOD WE TRUST’.—The design on the obverse or the reverse shall bear the inscription ‘In God We Trust’.”.

(b) CONFORMING AMENDMENT.—Section 5112(r)(2) of title 31, United States Code, is amended—

(1) in subparagraph (C)(i)—

(A) by striking “inscriptions” and inserting “inscription”; and

(B) by striking “and ‘In God We Trust’”; and

(2) by adding at the end the following new subparagraph:

“(E) INSCRIPTION OF ‘IN GOD WE TRUST’.—The design on the obverse or the reverse shall bear the inscription ‘In God We Trust’.”.

(c) EFFECTIVE DATE.—The change required by the amendments made by subsections (a) and (b) shall be put into effect by the Secretary of the Treasury as soon as is practicable after the date of enactment of this Act.】

【SEC. 624. There is hereby appropriated \$600,000, to remain available until expended, for the Christopher Columbus Fellowship Foundation, established by Section 423 of Public Law 102-281.】

SEC. 613. *Notwithstanding any other provision of law, all regulatory agencies and commissions funded by this Act shall comply with the regulations prescribed by the Administrator of General Services when accepting payment or reimbursement, or authorizing an employee of such agency to accept payment on the agency’s behalf, from a non-Federal entity for travel, subsistence, and related expenses with respect to attendance of the employee at any meeting or similar function relating to the official duties of the employee.*

SEC. 614. *Section 617 of Division D of Public Law 110-161 is repealed. (Financial Services and General Government Appropriations Act, 2008.)*